

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

Signed: [Signature]  
District Superintendent or Designee

Date: 12/19/06

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 19, 2006

Signed: [Signature]  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Sherry Thorpe

Telephone: (562) 997-8200

Title: Budget Director

E-mail: sthorpe@lbusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for any of the current or two subsequent years?		X
S7A	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in the estimates for OPEB unfunded liabilities?	X	
S7B	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in the estimates for other self-insured benefits?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	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)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current year?		X

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

Description	ESTIMATED P-2 REPORT ADA (Required for use in Form 01CSI)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>						
1. General Education	57,528.52	59,310.94	59,310.94	59,238.82	(72.12)	0%
2. Special Education	1,760.01	1,816.05	1,816.05	1,825.34	9.29	1%
<b>HIGH SCHOOL</b>						
3. General Education	24,680.12	25,461.72	25,461.72	25,443.29	(18.43)	0%
4. Special Education	1,059.02	1,138.79	1,138.79	1,081.51	(57.28)	-5%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	27.97	27.97	27.97	27.97	0.00	0%
6. Special Education	3.01	3.01	3.01	3.01	0.00	0%
7. TOTAL, K-12 ADA	85,058.65	87,758.48	87,758.48	87,619.94	(138.54)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	791.12	1,052.69	1,052.69	936.51	(116.18)	-11%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	23.47	25.00	25.00	40.43	15.43	62%
11. Adults Enrolled, State Apportioned	1,241.15	1,649.44	1,649.44	1,698.58	49.14	3%
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%
13. TOTAL, CLASSES FOR ADULTS	1,264.62	1,674.44	1,674.44	1,739.01	64.57	4%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	87,114.39	90,485.61	90,485.61	90,295.46	(190.15)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	644,789.00	758,831.00	758,831.00	771,289.00	12,458.00	2%
17. High School	526,081.00	573,579.00	573,579.00	643,945.00	70,366.00	12%
18. TOTAL, SUPPLEMENTAL HOURS	1,170,870.00	1,332,410.00	1,332,410.00	1,415,234.00	82,824.00	6%



Description	ESTIMATED P-2 REPORT ADA (Required for use in Form 01CSI)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	39.33	20.78	20.78	41.07	20.29	98%
b. Pupil Hours for 7th & 8th Hours (report in hours)		0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	19.56	10.08	10.08	19.82	9.74	97%
b. Pupil Hours for 7th & 8th Hours (report in hours)		0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charters ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)	313.23	341.16	341.16	313.23	(27.93)	-8%
b. All Other Block Grant Funded Charters		0.00	0.00	0.00	0.00	0%
22. Charters ADA funded thru the Revenue Limit	577.55	633.59	633.59	577.55	(56.04)	-9%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	890.78	974.75	974.75	890.78	(83.97)	-9%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	5,123.77	5,123.77	5,123.77
2. Inflation Increase	0041	386.53	386.53	308.00
3. All Other Adjustments	0042, 0525	0.00	12.94	91.43
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,510.30	5,523.24	5,523.20
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,510.30	5,523.24	5,523.20
b. Revenue Limit ADA	0033	88,733.23	88,733.23	88,510.72
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	488,946,717.27	490,094,925.27	488,862,408.70
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	0.00	0.00	0.00
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	1,630,326.00	1,630,326.00	1,620,759.00
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	490,577,043.27	491,725,251.27	490,483,167.70
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor (E.C. Section 42238.146(a)(4))	0281	1.00000	1.00000	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	490,577,043.27	491,725,251.27	490,483,167.70
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	2,200,969.00	2,200,969.00	201,563.00
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	2,845,204.00	2,845,204.00	3,000,283.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(644,235.00)	(644,235.00)	(2,798,720.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	489,932,808.27	491,081,016.27	487,684,447.70

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0117	75,047,376.00	75,047,376.00	68,766,757.00
26. Miscellaneous Funds	0078	18,553.00	18,553.00	38,815.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	850,162.00	850,162.00	723,592.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	74,215,767.00	74,215,767.00	68,081,980.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	5,317,460.00	5,317,460.00	4,867,262.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	410,399,581.27	411,547,789.27	414,735,205.70
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	169,975.00	169,975.00	170,375.00
33. Core Academic Program	9001	0.00	0.00	1,873,283.00
34. California High School Exit Exam	9002	1,500,500.00	1,500,500.00	1,795,073.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	3,549,615.00	3,549,615.00	1,716,173.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	129,915.00	129,915.00	151,626.00
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(306.27)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	5,010,055.00	5,009,748.73	5,365,780.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011)	---	415,409,636.27	416,557,538.00	420,100,985.70
43. Less: Actual Revenue Limit State Apportionment Receipts	---	0.00	0.00	0.00
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)		415,409,636.27	416,557,538.00	420,100,985.70

2006/07 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>A. REVENUES</b>							
1) Revenue Limit Sources		8010-8099	476,754,728.00	477,902,629.00	155,737,858.99	473,706,552.00	-0.9%
2) Federal Revenue		8100-8299	1,950,000.00	1,950,000.00	671,545.00	2,145,612.00	10.0%
3) Other State Revenue		8300-8599	38,494,884.00	40,307,807.00	13,996,672.86	47,214,141.00	17.1%
4) Other Local Revenue		8600-8799	5,206,108.00	5,429,503.00	1,611,621.65	9,795,945.00	80.4%
5) TOTAL, REVENUES			522,405,720.00	525,589,939.00	172,017,698.50	532,862,250.00	
<b>B. EXPENDITURES</b>							
1) Certificated Salaries		1000-1999	245,037,547.00	266,856,827.00	46,676,018.77	270,002,288.00	-1.2%
2) Classified Salaries		2000-2999	65,237,956.00	68,036,500.00	17,046,507.84	72,730,403.00	-6.9%
3) Employee Benefits		3000-3999	106,312,717.00	110,213,151.00	19,427,919.00	110,947,605.00	-0.7%
4) Books and Supplies		4000-4999	8,760,829.00	17,357,064.00	2,447,498.50	5,614,906.00	67.7%
5) Services and Other Operating Expenditures		5000-5999	26,508,220.00	23,344,875.00	7,223,441.94	25,615,577.00	-9.7%
6) Capital Outlay		6000-6999	6,412,427.00	4,366,465.00	400,331.59	2,421,790.00	44.5%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	813,614.00	813,614.00	89,644.82	723,024.00	11.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(8,967,744.00)	(9,431,481.00)	246,730.04	(11,008,023.00)	-16.7%
9) TOTAL, EXPENDITURES			450,115,566.00	481,557,015.00	93,558,092.50	477,047,570.00	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
			72,290,154.00	44,032,924.00	78,459,606.00	55,814,680.00	
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	5,703,011.00	5,703,011.00	0.00	13,775,517.00	-141.5%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(45,400,871.00)	(48,026,424.00)	6,223.55	(42,163,091.00)	-12.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,103,882.00)	(53,729,435.00)	6,223.55	(55,938,608.00)	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,186,272.00	(9,696,511.00)	78,465,829.55	(123,928.00)	
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	30,812,323.73	30,812,323.73		30,812,323.73	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,812,323.73	30,812,323.73		30,812,323.73	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,812,323.73	30,812,323.73		30,812,323.73	
2) Ending Balance, June 30 (E + F1e)			51,998,595.73	21,115,812.73		30,688,395.73	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	450,000.00	450,000.00		406,650.00	
Stores		9712	1,250,000.00	1,250,000.00		1,400,000.00	
Prepaid Expenditures		9713	330,000.00	330,000.00		300,000.00	
All Others		9719	0.00	0.00		0.00	
General Reserve		9730	0.00	0.00		0.00	
Legally Restricted Balance		9740	0.00	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties		9770	0.00	0.00		15,238,714.00	
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		13,343,031.73	
Site Carryover	0000	9780				3,218,289.27	
School Site Carryover Reserve Distribu	0000	9780				1,267,640.00	
Retiree Health Benefits	0000	9780				6,343,548.00	
Site Carryover Lottery	1100	9780				2,513,554.46	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			49,968,595.73	19,085,812.73			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment							
State Aid - Current Year		8011	415,409,637.00	416,557,538.00	142,302,317.00	420,100,986.00	0.9%
Charter Schools General Purpose Entitlement - State Aid		8015	2,621,606.00	2,621,606.00	873,527.00	3,155,733.00	20.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions		8021	596,763.00	596,763.00	0.00	596,763.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	114.00	114.00	902,839.23	821,795.00	720772.8%
County & District Taxes							
Secured Roll Taxes		8041	50,924,209.00	50,924,209.00	0.00	48,037,468.00	-5.7%
Unsecured Roll Taxes		8042	2,323,165.00	2,323,165.00	1,058,004.92	1,496,636.00	-35.6%
Prior Years' Taxes		8043	2,480,813.00	2,480,813.00	3,784,876.46	2,522,006.00	1.7%
Supplemental Taxes		8044	3,886,324.00	3,886,324.00	364,891.29	4,585,185.00	18.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,835,988.00	14,835,988.00	6,420,230.09	10,626,686.00	-28.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	4,628.98	80,217.00	New
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses		8081	37,107.00	37,107.00	26,544.02	77,630.00	109.2%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(18,554.00)	(18,554.00)	0.00	(38,815.00)	109.2%
<b>Subtotal, Revenue Limit Sources</b>			<b>493,097,172.00</b>	<b>494,245,073.00</b>	<b>155,737,858.99</b>	<b>492,062,290.00</b>	<b>-0.4%</b>
<b>Revenue Limit Transfers</b>							
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(19,187,648.00)	(19,187,648.00)	0.00	(21,356,021.00)	11.3%
Continuation Education ADA Transfer	2200	8091					
Community Day Schools Transfer	2430	8091					
Special Education ADA Transfer	6500	8091					
ROC/P Apprentice Hours Transfer	6350	8091					
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,845,204.00	2,845,204.00	0.00	3,000,283.00	5.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>476,754,728.00</b>	<b>477,902,629.00</b>	<b>155,737,858.99</b>	<b>473,706,552.00</b>	<b>-0.9%</b>
<b>FEDERAL REVENUE</b>							
Maintenance and Operations		8110	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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.0%

2006/07 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
FEMA		8281	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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					
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	1,950,000.00	1,950,000.00	671,545.00	2,145,612.00	10.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,950,000.00</b>	<b>1,950,000.00</b>	<b>671,545.00</b>	<b>2,145,612.00</b>	<b>10.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>OTHER STATE REVENUE</b>							
Other State Apportionments							
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	7230-7235	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	0.0%
Class Size Reduction, K-3		8434	25,932,483.00	27,737,088.00	6,934,272.00	27,737,088.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	270,989.00	270,989.00	81,256.00	270,989.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	0.00	0.00	6,744,800.00	6,572,376.00	New
State Lottery Revenue		8560	11,686,405.00	11,686,405.00	202,864.74	11,686,405.00	0.0%
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590					
Demo Program, Reading & Math	7050	8590					
Instructional Materials	7155 - 7158, 7160, 7170, 7180	8590					
Staff Development	7292, 7294, 7295, 7305, 7315	8590					
Tenth Grade Counseling	7375	8590					
Educational Technology Assistance Grants	7100-7125	8590					
School Based Coordination Program	7250	8590					
Drug/Alcohol/Tobacco Funds	6605-6680	8590					
Healthy Start	6240-6245	8590					
Class Size Reduction Facilities	6200	8590					
Pupil Retention Block Grant	7390	8590					
School Community Violence Prevention Grant	7391	8590					
Teacher Credentialing Block Grant	7392	8590					
Professional Development Block Grant	7393	8590					
Targeted Instructional Improvement Block Grant	7394	8590					
School and Library Improvement Block Grant	7395	8590					
All Other State Revenue	All Other	8590	605,007.00	613,325.00	33,480.12	947,283.00	54.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>38,494,884.00</b>	<b>40,307,807.00</b>	<b>13,996,672.86</b>	<b>47,214,141.00</b>	<b>17.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll		8615	0.00	0.00	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes							
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction		8625	0.00	0.00	39.02	26,386.00	
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	0.00	1,720.00	8,358.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	158,495.00	245,420.45	842,009.00	431.3%
Interest		8660	1,750,000.00	1,750,000.00	14,904.85	1,760,661.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	18,554.00	18,554.00	0.00	38,815.00	109.2%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	
All Other Local Revenue		8699	3,437,554.00	3,502,454.00	1,349,537.33	7,119,716.00	103.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments							
Special Education SELPA Transfers							
From Districts	6500	8791					
From County Offices	6500	8792					
From JPAs	6500	8793					
ROC/P Transfers							
From Districts	6350, 6360	8791					
From County Offices	6350, 6360	8792					

2006/07 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
From JPAs	6350, 6360	8793					
Other Transfers of Apportionments							
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			5,206,108.00	5,429,503.00	1,611,621.65	9,795,945.00	80.4%
TOTAL, REVENUES			522,405,720.00	525,589,939.00	172,017,698.50	532,862,250.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>CERTIFICATED SALARIES</b>							
Teachers' Salaries		1100	208,244,788.00	227,845,783.00	38,707,060.69	230,128,089.00	-1.0%
Certificated Pupil Support Salaries		1200	14,112,866.00	15,417,231.00	2,862,672.32	15,952,740.00	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	21,166,446.00	21,725,492.00	4,795,967.59	22,095,301.00	-1.7%
Other Certificated Salaries		1900	1,513,447.00	1,868,321.00	310,318.17	1,826,158.00	2.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>245,037,547.00</b>	<b>266,856,827.00</b>	<b>46,676,018.77</b>	<b>270,002,288.00</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>							
Instructional Aides' Salaries		2100	2,086,418.00	2,016,655.00	397,192.22	2,606,402.00	-29.2%
Classified Support Salaries		2200	22,740,058.00	24,173,057.00	6,505,917.06	26,570,314.00	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	17,716,084.00	18,748,434.00	4,492,693.18	18,289,527.00	2.4%
Clerical, Technical and Office Salaries		2400	18,241,653.00	18,548,424.00	4,431,299.76	18,825,859.00	-1.5%
Other Classified Salaries		2900	4,453,743.00	4,549,930.00	1,219,405.62	6,438,301.00	-41.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>65,237,956.00</b>	<b>68,036,500.00</b>	<b>17,046,507.84</b>	<b>72,730,403.00</b>	<b>-6.9%</b>
<b>EMPLOYEE BENEFITS</b>							
STRS		3101-3102	19,405,367.00	21,022,879.00	3,795,608.21	22,485,292.00	-7.0%
PERS		3201-3202	5,371,540.00	5,603,527.00	1,387,971.73	5,686,392.00	-1.5%
OASDI/Medicare/Alternative		3301-3302	8,252,068.00	8,836,928.00	1,816,129.90	9,076,271.00	-2.7%
Health and Welfare Benefits		3401-3402	49,928,328.00	49,901,393.00	8,566,642.70	48,722,376.00	2.4%
Unemployment Insurance		3501-3502	1,563,868.00	1,669,357.00	56,289.28	337,696.00	79.8%
Workers' Compensation		3601-3602	14,538,177.00	15,721,158.00	3,197,700.59	17,136,635.00	-9.0%
Retiree Benefits		3701-3702	5,428,079.00	5,428,079.00	606,561.59	5,428,079.00	0.0%
PERS Reduction		3801-3802	1,825,290.00	2,029,830.00	0.00	2,069,945.00	-2.0%
Other Employee Benefits		3901-3902	0.00	0.00	1,015.00	4,919.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,312,717.00</b>	<b>110,213,151.00</b>	<b>19,427,919.00</b>	<b>110,947,605.00</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>							
Approved Textbooks and Core Curricula Materials		4100	135,999.00	1,062,375.00	206,065.12	576,333.00	45.8%
Books and Other Reference Materials		4200	36,826.00	262,493.00	89,507.82	182,950.00	30.3%
Materials and Supplies		4300	8,409,729.00	15,446,689.00	1,942,131.57	4,119,979.00	73.3%
Noncapitalized Equipment		4400	178,275.00	585,507.00	209,793.99	735,644.00	-25.6%
Food		4700	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,760,829.00</b>	<b>17,357,064.00</b>	<b>2,447,498.50</b>	<b>5,614,906.00</b>	<b>67.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>							
Travel and Conferences		5200	268,474.00	314,198.00	116,594.18	345,705.00	-10.0%
Dues and Memberships		5300	82,498.00	104,835.00	80,512.00	110,929.00	-5.8%
Insurance		5400 - 5450	733.00	733.00	0.00	10,333.00	-1309.7%
Operations and Housekeeping Services		5500	8,597,445.00	9,598,058.00	2,920,049.93	9,574,454.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,085,612.00	6,650,594.00	1,472,778.84	5,371,772.00	19.2%
Transfers of Direct Costs		5710	1,065,939.00	(655,385.00)	(39,414.14)	(1,173,754.00)	-79.1%
Transfers of Direct Costs - Interfund		5750	(74,040.00)	(74,040.00)	(19,931.01)	(135,055.00)	-82.4%
Professional/Consulting Services and Operating Expenditures		5800	9,401,007.00	4,229,623.00	1,984,298.11	8,380,098.00	-98.1%
Communications		5900	3,080,552.00	3,176,259.00	708,554.03	3,131,095.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,508,220.00</b>	<b>23,344,875.00</b>	<b>7,223,441.94</b>	<b>25,615,577.00</b>	<b>-9.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>CAPITAL OUTLAY</b>							
Land		6100	41,700.00	342,061.00	183,952.29	345,591.00	-1.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,907,117.00	2,688,538.00	192,600.46	551,049.00	79.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	48,610.00	562,862.00	47,160.12	752,146.00	-33.6%
Equipment Replacement		6500	415,000.00	773,004.00	(23,381.28)	773,004.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,412,427.00</b>	<b>4,366,465.00</b>	<b>400,331.59</b>	<b>2,421,790.00</b>	<b>44.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts		7141	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues							
To Districts		7211	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments							
To Districts	6500	7221					
To County Offices	6500	7222					
To JPAs	6500	7223					
ROC/P Transfers of Apportionments							
To Districts	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	539,780.00	539,780.00	89,644.82	0.00	100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	273,834.00	273,834.00	0.00	723,024.00	-164.0%
Debt Service							
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>813,614.00</b>	<b>813,614.00</b>	<b>89,644.82</b>	<b>723,024.00</b>	<b>11.1%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>							
Transfers of Indirect Costs		7310	(7,858,622.00)	(8,361,493.00)	0.00	(9,941,887.00)	-18.9%
Transfers of Indirect Costs - Interfund		7350	(1,900,232.00)	(1,900,232.00)	0.00	(1,900,232.00)	0.0%
Transfers of Direct Support Costs		7370	791,110.00	830,244.00	246,591.32	834,096.00	-0.5%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	138.72	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(8,967,744.00)</b>	<b>(9,431,481.00)</b>	<b>246,730.04</b>	<b>(11,008,023.00)</b>	<b>-16.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>450,115,566.00</b>	<b>481,557,015.00</b>	<b>93,558,092.50</b>	<b>477,047,570.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund		7611	0.00	0.00	0.00	1,500,000.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	6,572,376.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,703,011.00	5,506,190.00	0.00	5,506,320.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,703,011.00	5,703,011.00	0.00	13,775,517.00	-141.5%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments							
Emergency Apportionments		8931	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	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized Districts		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues		8980	(45,400,871.00)	(48,026,424.00)	0.00	(42,163,091.00)	-12.2%
Contributions from Restricted Revenues		8990	0.00	0.00	6,223.55	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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	0.0%
(e) TOTAL, CONTRIBUTIONS			(45,400,871.00)	(48,026,424.00)	6,223.55	(42,163,091.00)	-12.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>							
(a - b + c - d + e)			(51,103,882.00)	(53,729,435.00)	6,223.55	(55,938,608.00)	4.1%

2006/07 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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)	% Diff Column B & D
<b>A. REVENUES</b>							
1) Revenue Limit Sources		8010-8099	19,187,648.00	19,187,648.00	0.00	21,356,021.00	11.3%
2) Federal Revenue		8100-8299	74,708,589.00	95,599,662.00	11,678,039.86	86,532,300.00	-9.5%
3) Other State Revenue		8300-8599	104,773,203.00	139,005,490.00	34,432,668.03	134,598,954.00	-3.2%
4) Other Local Revenue		8600-8799	545,333.00	3,055,189.00	1,779,683.41	3,935,351.00	28.8%
5) TOTAL, REVENUES			199,214,773.00	256,847,989.00	47,890,391.30	246,422,626.00	
<b>B. EXPENDITURES</b>							
1) Certificated Salaries		1000-1999	79,550,845.00	93,453,181.00	18,637,730.07	106,617,412.00	-14.1%
2) Classified Salaries		2000-2999	32,836,576.00	33,069,834.00	8,662,065.80	43,704,359.00	-32.2%
3) Employee Benefits		3000-3999	43,377,704.00	45,513,562.00	7,618,509.70	44,524,717.00	2.2%
4) Books and Supplies		4000-4999	33,022,755.00	102,002,484.00	7,484,866.44	19,235,316.00	81.1%
5) Services and Other Operating Expenditures		5000-5999	48,835,824.00	53,248,966.00	3,235,835.97	47,366,469.00	11.0%
6) Capital Outlay		6000-6999	46,042.00	2,141,139.00	65,979.65	700,432.00	67.3%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	0.00	140.00	0.00	0.00	100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	6,177,273.00	7,680,485.00	(283,328.43)	8,823,027.00	-14.9%
9) TOTAL, EXPENDITURES			243,847,019.00	337,109,791.00	45,421,659.20	270,971,732.00	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,632,246.00)	(80,261,802.00)	2,468,732.10	(24,549,106.00)	
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	39,350.00	39,350.00	0.00	140,867.00	-258.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	45,400,871.00	48,026,424.00	(6,223.55)	42,163,091.00	-12.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,361,521.00	47,987,074.00	(6,223.55)	42,022,224.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			729,275.00	(32,274,728.00)	2,462,508.55	17,473,118.00	
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited							
		9791	35,085,001.56	35,085,001.56		35,085,001.56	0.0%
b) Audit Adjustments							
		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)							
			35,085,001.56	35,085,001.56		35,085,001.56	
d) Other Restatements							
		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)							
			35,085,001.56	35,085,001.56		35,085,001.56	
2) Ending Balance, June 30 (E + F1e)							
			35,814,276.56	2,810,273.56		52,558,119.56	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash							
		9711	0.00	0.00		0.00	
Stores							
		9712	0.00	0.00		0.00	
Prepaid Expenditures							
		9713	0.00	0.00		0.00	
All Others							
		9719	0.00	0.00		0.00	
General Reserve							
		9730	0.00	0.00		0.00	
Legally Restricted Balance							
		9740	0.00	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties							
		9770	0.00	0.00		0.00	
Designated for the Unrealized Gains of Investments and Cash in County Treasury							
		9775	0.00	0.00		0.00	
Other Designations							
		9780	0.00	0.00		0.00	
c) Undesignated Amount							
		9790				52,558,119.56	
d) Unappropriated Amount							
		9790	35,814,276.56	2,810,273.56			



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment							
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	
Tax Relief Subventions							
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	
County & District Taxes							
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00	
<b>Revenue Limit Transfers</b>							
Unrestricted Revenue Limit Transfers - Current Year	0000	8091					
Continuation Education ADA Transfer	2200	8091	737,905.00	737,905.00	0.00	554,971.00	-24.8%
Community Day Schools Transfer	2430	8091	453,893.00	453,893.00	0.00	333,781.00	-26.5%
Special Education ADA Transfer	6500	8091	12,653,222.00	12,653,222.00	0.00	14,919,601.00	17.9%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	5,342,628.00	5,342,628.00	0.00	5,547,668.00	3.8%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>19,187,648.00</b>	<b>19,187,648.00</b>	<b>0.00</b>	<b>21,356,021.00</b>	<b>11.3%</b>
<b>FEDERAL REVENUE</b>							
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,173,132.00	14,173,132.00	3,374,556.00	14,173,132.00	0.0%
Special Education Discretionary Grants		8182	1,602,729.00	1,629,785.00	343,345.56	1,606,852.00	-1.4%
Child Nutrition Programs		8220	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	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
FEMA		8281	0.00	9,373.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	1,201,278.00	2,040,923.00	182,282.68	1,177,689.00	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	51,972,382.00	64,276,962.00	6,835,207.49	62,251,281.00	-3.2%
Vocational and Applied Technology Education	3500-3699	8290	1,103,195.00	1,262,874.00	44,252.25	1,265,936.00	0.2%
Safe and Drug Free Schools	3700-3799	8290	575,000.00	1,035,576.00	0.00	822,000.00	-20.6%
JTPA / WIA	5600-5625	8290	60,000.00	83,852.00	0.00	60,000.00	-28.4%
Other Federal Revenue	All Other	8290	4,020,873.00	11,087,185.00	898,395.88	5,175,410.00	-53.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>74,708,589.00</b>	<b>95,599,662.00</b>	<b>11,678,039.86</b>	<b>86,532,300.00</b>	<b>-9.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>OTHER STATE REVENUE</b>							
Other State Apportionments							
ROC/P Entitlement							
Current Year	6350-6360	8311	3,027,230.00	3,027,230.00	1,339,652.00	3,027,230.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan							
Current Year	6500	8311	45,172,164.00	45,172,164.00	15,667,761.00	45,172,164.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	798,243.00	798,243.00	211,612.00	798,243.00	0.0%
Home-to-School Transportation	7230-7235	8311	7,179,352.00	7,179,352.00	1,342,854.00	7,210,481.00	0.4%
School Improvement Program	7260-7265	8311	0.00	823,613.00	512,575.57	0.00	-100.0%
Economic Impact Aid	7090-7091	8311	12,142,984.00	18,306,400.00	2,296,314.00	18,306,400.00	0.0%
Spec. Ed. Transportation	7240	8311	773,524.00	773,524.00	152,586.00	819,317.00	5.9%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	65,111.00	0.00	0.0%
Year Round School Incentive		8425	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	2,375,286.00	2,375,286.00	166,195.54	2,375,286.00	0.0%
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155 - 7158, 7160, 7170, 7180	8590	6,083,285.00	6,083,285.00	0.00	6,083,285.00	0.0%
Staff Development	7292, 7294, 7295, 7305, 7315	8590	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	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	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	118,815.00	229,617.00	20,802.17	208,815.00	-9.1%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	213,946.00	213,946.00	31,696.00	213,946.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,614,110.00	1,449,375.00	0.00	1,193,389.00	-17.7%
Professional Development Block Grant	7393	8590	1,892,140.00	1,892,140.00	1,507,873.00	1,779,495.00	-6.0%
Targeted Instructional Improvement Block Grant	7394	8590	11,651,200.00	11,651,200.00	8,428,074.00	11,664,428.00	0.1%
School and Library Improvement Block Grant	7395	8590	6,301,154.00	8,360,535.00	0.00	6,301,615.00	-24.6%
All Other State Revenue	All Other	8590	5,429,770.00	30,669,580.00	2,689,561.75	29,444,860.00	-4.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>104,773,203.00</b>	<b>139,005,490.00</b>	<b>34,432,668.03</b>	<b>134,598,954.00</b>	<b>-3.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll		8615	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from							
Delinquent Non-Revenue							
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	390,283.00	New
Net Increase (Decrease) in the Fair Value							
of Investments		8662	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	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-Revenue							
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	
Pass-Through Revenues From							
Local Sources		8697	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	545,333.00	3,055,189.00	1,779,683.41	3,545,068.00	16.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter							
Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments							
Special Education SELPA Transfers							
From Districts	6500	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers							
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>545,333.00</b>	<b>3,055,189.00</b>	<b>1,779,683.41</b>	<b>3,935,351.00</b>	<b>28.8%</b>
<b>TOTAL, REVENUES</b>			<b>199,214,773.00</b>	<b>256,847,989.00</b>	<b>47,890,391.30</b>	<b>246,422,626.00</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>CERTIFICATED SALARIES</b>							
Teachers' Salaries		1100	58,888,553.00	65,212,728.00	12,982,041.90	77,809,249.00	-19.3%
Certificated Pupil Support Salaries		1200	8,582,633.00	14,233,163.00	2,599,197.50	13,025,900.00	8.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,948,938.00	4,702,588.00	1,279,631.45	5,557,191.00	-18.2%
Other Certificated Salaries		1900	7,130,721.00	9,304,702.00	1,776,859.22	10,225,072.00	-9.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>79,550,845.00</b>	<b>93,453,181.00</b>	<b>18,637,730.07</b>	<b>106,617,412.00</b>	<b>-14.1%</b>
<b>CLASSIFIED SALARIES</b>							
Instructional Aides' Salaries		2100	15,005,969.00	14,011,961.00	3,252,145.77	21,234,524.00	-51.5%
Classified Support Salaries		2200	10,492,976.00	11,547,171.00	3,273,631.48	13,556,737.00	-17.4%
Classified Supervisors' and Administrators' Salaries		2300	3,040,021.00	3,217,070.00	1,030,995.91	4,203,269.00	-30.7%
Clerical, Technical and Office Salaries		2400	3,998,471.00	3,499,203.00	902,510.95	3,961,499.00	-13.2%
Other Classified Salaries		2900	299,139.00	794,429.00	202,781.69	748,330.00	5.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>32,836,576.00</b>	<b>33,069,834.00</b>	<b>8,662,065.80</b>	<b>43,704,359.00</b>	<b>-32.2%</b>
<b>EMPLOYEE BENEFITS</b>							
STRS		3101-3102	7,699,556.00	8,520,172.00	1,505,124.42	8,236,163.00	3.3%
PERS		3201-3202	2,901,228.00	2,957,168.00	650,782.51	3,265,113.00	-10.4%
OASDI/Medicare/Alternative		3301-3302	3,634,368.00	3,903,471.00	821,275.72	4,390,250.00	-12.5%
Health and Welfare Benefits		3401-3402	22,550,844.00	22,856,688.00	3,248,575.47	20,573,061.00	10.0%
Unemployment Insurance		3501-3502	536,507.00	626,920.00	22,027.54	144,020.00	77.0%
Workers' Compensation		3601-3602	5,378,762.00	5,963,127.00	1,370,724.04	7,282,323.00	-22.1%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	676,439.00	686,016.00	0.00	633,787.00	7.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>43,377,704.00</b>	<b>45,513,562.00</b>	<b>7,618,509.70</b>	<b>44,524,717.00</b>	<b>2.2%</b>
<b>BOOKS AND SUPPLIES</b>							
Approved Textbooks and Core Curricula Materials		4100	6,094,603.00	9,181,231.00	4,731,544.45	5,560,801.00	39.4%
Books and Other Reference Materials		4200	231,428.00	1,764,791.00	354,783.88	2,548,282.00	-44.4%
Materials and Supplies		4300	26,626,629.00	89,260,505.00	1,448,804.21	7,074,333.00	92.1%
Noncapitalized Equipment		4400	70,095.00	1,783,960.00	949,601.24	4,039,903.00	-126.5%
Food		4700	0.00	11,997.00	132.66	11,997.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>33,022,755.00</b>	<b>102,002,484.00</b>	<b>7,484,866.44</b>	<b>19,235,316.00</b>	<b>81.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>							
Travel and Conferences		5200	264,952.00	1,545,575.00	410,408.03	1,692,346.00	-9.5%
Dues and Memberships		5300	8,479.00	32,128.00	7,492.00	33,102.00	-3.0%
Insurance		5400 - 5450	0.00	1,105.00	435.00	2,105.00	-90.5%
Operations and Housekeeping Services		5500	76,588.00	84,728.00	30,638.17	87,740.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,412,523.00	4,395,020.00	263,333.24	1,770,944.00	59.7%
Transfers of Direct Costs		5710	(1,065,939.00)	1,259,409.00	39,081.84	1,173,754.00	6.8%
Transfers of Direct Costs - Interfund		5750	(8,800.00)	(8,800.00)	0.00	(8,800.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,102,437.00	45,849,656.00	2,456,713.00	42,504,224.00	7.3%
Communications		5900	45,584.00	90,145.00	27,734.69	111,054.00	-23.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,835,824.00</b>	<b>53,248,966.00</b>	<b>3,235,835.97</b>	<b>47,366,469.00</b>	<b>11.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>CAPITAL OUTLAY</b>							
Land		6100	(1,700.00)	89,832.00	3,647.70	109,374.00	-21.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,495,138.00	50,741.96	300,164.00	79.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	47,742.00	239,645.00	11,589.99	290,894.00	-21.4%
Equipment Replacement		6500	0.00	316,524.00	0.00	0.00	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>46,042.00</b>	<b>2,141,139.00</b>	<b>65,979.65</b>	<b>700,432.00</b>	<b>67.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts		7141	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues							
To Districts		7211	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments							
To Districts	6500	7221	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments							
To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	140.00	0.00	0.00	100.0%
Debt Service							
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>140.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>							
Transfers of Indirect Costs		7310	7,858,622.00	9,373,672.00	0.00	9,941,887.00	-6.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	(791,110.00)	(802,949.00)	(246,730.04)	(834,546.00)	-3.9%
Transfers of Direct Support Costs - Interfund		7380	(890,239.00)	(890,238.00)	(36,598.39)	(284,314.00)	68.1%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>6,177,273.00</b>	<b>7,680,485.00</b>	<b>(283,328.43)</b>	<b>8,823,027.00</b>	<b>-14.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>243,847,019.00</b>	<b>337,109,791.00</b>	<b>45,421,659.20</b>	<b>270,971,732.00</b>	<b>19.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	39,350.00	39,350.00	0.00	140,867.00	-258.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			39,350.00	39,350.00	0.00	140,867.00	-258.0%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>							
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>							
Transfers from Funds of Lapsed/Reorganized Districts		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues		8980	45,400,871.00	48,026,424.00	0.00	42,163,091.00	-12.2%
Contributions from Restricted Revenues		8990	0.00	0.00	(6,223.55)	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			45,400,871.00	48,026,424.00	(6,223.55)	42,163,091.00	-12.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			45,361,521.00	47,987,074.00	(6,223.55)	42,022,224.00	-12.4%

2006/07 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)	% Diff Column B & D
<b>A. REVENUES</b>							
1) Revenue Limit Sources		8010-8099	495,942,376.00	497,090,277.00	155,737,858.99	495,062,573.00	-0.4%
2) Federal Revenue		8100-8299	76,658,589.00	97,549,662.00	12,349,584.86	88,677,912.00	-9.1%
3) Other State Revenue		8300-8599	143,268,087.00	179,313,297.00	48,429,340.89	181,813,095.00	1.4%
4) Other Local Revenue		8600-8799	5,751,441.00	8,484,692.00	3,391,305.06	13,731,296.00	61.8%
5) TOTAL, REVENUES			721,620,493.00	782,437,928.00	219,908,089.80	779,284,876.00	
<b>B. EXPENDITURES</b>							
1) Certificated Salaries		1000-1999	324,588,392.00	360,310,008.00	65,313,748.84	376,619,700.00	-4.5%
2) Classified Salaries		2000-2999	98,074,532.00	101,106,334.00	25,708,573.64	116,434,762.00	-15.2%
3) Employee Benefits		3000-3999	149,690,421.00	155,726,713.00	27,046,428.70	155,472,322.00	0.2%
4) Books and Supplies		4000-4999	41,783,584.00	119,359,548.00	9,932,364.94	24,850,222.00	79.2%
5) Services and Other Operating Expenditures		5000-5999	75,344,044.00	76,593,841.00	10,459,277.91	72,982,046.00	4.7%
6) Capital Outlay		6000-6999	6,458,469.00	6,507,604.00	466,311.24	3,122,222.00	52.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	813,614.00	813,754.00	89,644.82	723,024.00	11.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(2,790,471.00)	(1,750,996.00)	(36,598.39)	(2,184,996.00)	-24.8%
9) TOTAL, EXPENDITURES			693,962,585.00	818,666,806.00	138,979,751.70	748,019,302.00	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,657,908.00	(36,228,878.00)	80,928,338.10	31,265,574.00	
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	5,742,361.00	5,742,361.00	0.00	13,916,384.00	-142.3%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,742,361.00)	(5,742,361.00)	0.00	(13,916,384.00)	



2006/07 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)	% Diff Column B & D
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			21,915,547.00	(41,971,239.00)	80,928,338.10	17,349,190.00	
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	65,897,325.29	65,897,325.29		65,897,325.29	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,897,325.29	65,897,325.29		65,897,325.29	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,897,325.29	65,897,325.29		65,897,325.29	
2) Ending Balance, June 30 (E + F1e)			87,812,872.29	23,926,086.29		83,246,515.29	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	450,000.00	450,000.00		406,650.00	
Stores		9712	1,250,000.00	1,250,000.00		1,400,000.00	
Prepaid Expenditures		9713	330,000.00	330,000.00		300,000.00	
All Others		9719	0.00	0.00		0.00	
General Reserve		9730	0.00	0.00		0.00	
Legally Restricted Balance		9740	0.00	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties		9770	0.00	0.00		15,238,714.00	
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		13,343,031.73	
Site Carryover	0000	9780				3,218,289.27	
School Site Carryover Reserve Distrib	0000	9780				1,267,640.00	
Retiree Health Benefits	0000	9780				6,343,548.00	
Site Carryover Lottery	1100	9780				2,513,554.46	
c) Undesignated Amount						52,558,119.56	
d) Unappropriated Amount			85,782,872.29	21,896,086.29			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment							
State Aid - Current Year		8011	415,409,637.00	416,557,538.00	142,302,317.00	420,100,986.00	0.9%
Charter Schools General Purpose Entitlement - State Aid		8015	2,621,606.00	2,621,606.00	873,527.00	3,155,733.00	20.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions		8021	596,763.00	596,763.00	0.00	596,763.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	114.00	114.00	902,839.23	821,795.00	720772.8%
County & District Taxes							
Secured Roll Taxes		8041	50,924,209.00	50,924,209.00	0.00	48,037,468.00	-5.7%
Unsecured Roll Taxes		8042	2,323,165.00	2,323,165.00	1,058,004.92	1,496,636.00	-35.6%
Prior Years' Taxes		8043	2,480,813.00	2,480,813.00	3,784,876.46	2,522,006.00	1.7%
Supplemental Taxes		8044	3,886,324.00	3,886,324.00	364,891.29	4,585,185.00	18.0%
Education Revenue Augmentation Fund (ERAF)		8045	14,835,988.00	14,835,988.00	6,420,230.09	10,626,686.00	-28.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	4,628.98	80,217.00	New
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses		8081	37,107.00	37,107.00	26,544.02	77,630.00	109.2%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(18,554.00)	(18,554.00)	0.00	(38,815.00)	109.2%
<b>Subtotal, Revenue Limit Sources</b>			<b>493,097,172.00</b>	<b>494,245,073.00</b>	<b>155,737,858.99</b>	<b>492,062,290.00</b>	<b>-0.4%</b>
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(19,187,648.00)	(19,187,648.00)	0.00	(21,356,021.00)	11.3%
Continuation Education ADA Transfer	2200	8091	737,905.00	737,905.00	0.00	554,971.00	-24.8%
Community Day Schools Transfer	2430	8091	453,893.00	453,893.00	0.00	333,781.00	-26.5%
Special Education ADA Transfer	6500	8091	12,653,222.00	12,653,222.00	0.00	14,919,601.00	17.9%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	5,342,628.00	5,342,628.00	0.00	5,547,668.00	3.8%
PERS Reduction Transfer		8092	2,845,204.00	2,845,204.00	0.00	3,000,283.00	5.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>495,942,376.00</b>	<b>497,090,277.00</b>	<b>155,737,858.99</b>	<b>495,062,573.00</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>							
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	14,173,132.00	14,173,132.00	3,374,556.00	14,173,132.00	0.0%
Special Education Discretionary Grants		8182	1,602,729.00	1,629,785.00	343,345.56	1,606,852.00	-1.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.0%

2006/07 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)	% Diff Column B & D
FEMA		8281	0.00	9,373.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	1,201,278.00	2,040,923.00	182,282.68	1,177,689.00	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	51,972,382.00	64,276,962.00	6,835,207.49	62,251,281.00	-3.2%
Vocational and Applied Technology Education	3500-3699	8290	1,103,195.00	1,262,874.00	44,252.25	1,265,936.00	0.2%
Safe and Drug Free Schools	3700-3799	8290	575,000.00	1,035,576.00	0.00	822,000.00	-20.6%
JTPA / WIA	5600-5625	8290	60,000.00	83,852.00	0.00	60,000.00	-28.4%
Other Federal Revenue	All Other	8290	5,970,873.00	13,037,185.00	1,569,940.88	7,321,022.00	-43.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>76,658,589.00</b>	<b>97,549,662.00</b>	<b>12,349,584.86</b>	<b>88,677,912.00</b>	<b>-9.1%</b>

2006/07 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)	% Diff Column B & D
<b>OTHER STATE REVENUE</b>							
Other State Apportionments							
ROC/P Entitlement							
Current Year	6350-6360	8311	3,027,230.00	3,027,230.00	1,339,652.00	3,027,230.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan							
Current Year	6500	8311	45,172,164.00	45,172,164.00	15,667,761.00	45,172,164.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	798,243.00	798,243.00	211,612.00	798,243.00	0.0%
Home-to-School Transportation	7230-7235	8311	7,179,352.00	7,179,352.00	1,342,854.00	7,210,481.00	0.4%
School Improvement Program	7260-7265	8311	0.00	823,613.00	512,575.57	0.00	-100.0%
Economic Impact Aid	7090-7091	8311	12,142,984.00	18,306,400.00	2,296,314.00	18,306,400.00	0.0%
Spec. Ed. Transportation	7240	8311	773,524.00	773,524.00	152,586.00	819,317.00	5.9%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	65,111.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	25,932,483.00	27,737,088.00	6,934,272.00	27,737,088.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	270,989.00	270,989.00	81,256.00	270,989.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	6,744,800.00	6,572,376.00	New
State Lottery Revenue		8560	14,061,691.00	14,061,691.00	369,060.28	14,061,691.00	0.0%
Tax Relief Subventions							
Restricted Levies - Other							
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155 - 7158, 7160, 7170, 7180	8590	6,083,285.00	6,083,285.00	0.00	6,083,285.00	0.0%
Staff Development	7292, 7294, 7295, 7305, 7315	8590	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	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	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	118,815.00	229,617.00	20,802.17	208,815.00	-9.1%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	213,946.00	213,946.00	31,696.00	213,946.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,614,110.00	1,449,375.00	0.00	1,193,389.00	-17.7%
Professional Development Block Grant	7393	8590	1,892,140.00	1,892,140.00	1,507,873.00	1,779,495.00	-6.0%
Targeted Instructional Improvement Block Grant	7394	8590	11,651,200.00	11,651,200.00	8,428,074.00	11,664,428.00	0.1%
School and Library Improvement Block Grant	7395	8590	6,301,154.00	8,360,535.00	0.00	6,301,615.00	-24.6%
All Other State Revenue	All Other	8590	6,034,777.00	31,282,905.00	2,723,041.87	30,392,143.00	-2.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>143,268,087.00</b>	<b>179,313,297.00</b>	<b>48,429,340.89</b>	<b>181,813,095.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll		8615	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction		8625	0.00	0.00	39.02	26,386.00	New
Penalties and Interest from							
Delinquent Non-Revenue							
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies		8631	0.00	0.00	1,720.00	8,358.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	158,495.00	245,420.45	842,009.00	431.3%
Interest		8660	1,750,000.00	1,750,000.00	14,904.85	2,150,944.00	22.9%
Net Increase (Decrease) in the Fair Value							
of Investments		8662	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-Revenue							
Limit (50%) Adjustment		8691	18,554.00	18,554.00	0.00	38,815.00	109.2%
Pass-Through Revenues From							
Local Sources		8697	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,982,887.00	6,557,643.00	3,129,220.74	10,664,784.00	62.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter							
Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments							
Special Education SELPA Transfers							
From Districts	6500	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers							
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.0%

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General Fund  
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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)	% Diff Column B & D
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,751,441.00</b>	<b>8,484,692.00</b>	<b>3,391,305.06</b>	<b>13,731,296.00</b>	<b>61.8%</b>
<b>TOTAL, REVENUES</b>			<b>721,620,493.00</b>	<b>782,437,928.00</b>	<b>219,908,089.80</b>	<b>779,284,876.00</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
<b>CERTIFICATED SALARIES</b>							
Teachers' Salaries		1100	267,133,341.00	293,058,511.00	51,689,102.59	307,937,338.00	-5.1%
Certificated Pupil Support Salaries		1200	22,695,499.00	29,650,394.00	5,461,869.82	28,978,640.00	2.3%
Certificated Supervisors' and Administrators' Salaries		1300	26,115,384.00	26,428,080.00	6,075,599.04	27,652,492.00	-4.6%
Other Certificated Salaries		1900	8,644,168.00	11,173,023.00	2,087,177.39	12,051,230.00	-7.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>324,588,392.00</b>	<b>360,310,008.00</b>	<b>65,313,748.84</b>	<b>376,619,700.00</b>	<b>-4.5%</b>
<b>CLASSIFIED SALARIES</b>							
Instructional Aides' Salaries		2100	17,092,387.00	16,028,616.00	3,649,337.99	23,840,926.00	-48.7%
Classified Support Salaries		2200	33,233,034.00	35,720,228.00	9,779,548.54	40,127,051.00	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	20,756,105.00	21,965,504.00	5,523,689.09	22,492,796.00	-2.4%
Clerical, Technical and Office Salaries		2400	22,240,124.00	22,047,627.00	5,333,810.71	22,787,358.00	-3.4%
Other Classified Salaries		2900	4,752,882.00	5,344,359.00	1,422,187.31	7,186,631.00	-34.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>98,074,532.00</b>	<b>101,106,334.00</b>	<b>25,708,573.64</b>	<b>116,434,762.00</b>	<b>-15.2%</b>
<b>EMPLOYEE BENEFITS</b>							
STRS		3101-3102	27,104,923.00	29,543,051.00	5,300,732.63	30,721,455.00	-4.0%
PERS		3201-3202	8,272,768.00	8,560,695.00	2,038,754.24	8,951,505.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	11,886,436.00	12,740,399.00	2,637,405.62	13,466,521.00	-5.7%
Health and Welfare Benefits		3401-3402	72,479,172.00	72,758,081.00	11,815,218.17	69,295,437.00	4.8%
Unemployment Insurance		3501-3502	2,100,375.00	2,296,277.00	78,316.82	481,716.00	79.0%
Workers' Compensation		3601-3602	19,916,939.00	21,684,285.00	4,568,424.63	24,418,958.00	-12.6%
Retiree Benefits		3701-3702	5,428,079.00	5,428,079.00	606,561.59	5,428,079.00	0.0%
PERS Reduction		3801-3802	2,501,729.00	2,715,846.00	0.00	2,703,732.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	1,015.00	4,919.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>149,690,421.00</b>	<b>155,726,713.00</b>	<b>27,046,428.70</b>	<b>155,472,322.00</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>							
Approved Textbooks and Core Curricula Materials		4100	6,230,602.00	10,243,606.00	4,937,609.57	6,137,134.00	40.1%
Books and Other Reference Materials		4200	268,254.00	2,027,284.00	444,291.70	2,731,232.00	-34.7%
Materials and Supplies		4300	35,036,358.00	104,707,194.00	3,390,935.78	11,194,312.00	89.3%
Noncapitalized Equipment		4400	248,370.00	2,369,467.00	1,159,395.23	4,775,547.00	-101.5%
Food		4700	0.00	11,997.00	132.66	11,997.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,783,584.00</b>	<b>119,359,548.00</b>	<b>9,932,364.94</b>	<b>24,850,222.00</b>	<b>79.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>							
Travel and Conferences		5200	533,426.00	1,859,773.00	527,002.21	2,038,051.00	-9.6%
Dues and Memberships		5300	90,977.00	136,963.00	88,004.00	144,031.00	-5.2%
Insurance		5400 - 5450	733.00	1,838.00	435.00	12,438.00	-576.7%
Operations and Housekeeping Services		5500	8,674,033.00	9,682,786.00	2,950,688.10	9,662,194.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,498,135.00	11,045,614.00	1,736,112.08	7,142,716.00	35.3%
Transfers of Direct Costs		5710	0.00	604,024.00	(332.30)	0.00	100.0%
Transfers of Direct Costs - Interfund		5750	(82,840.00)	(82,840.00)	(19,931.01)	(143,855.00)	-73.7%
Professional/Consulting Services and Operating Expenditures		5800	51,503,444.00	50,079,279.00	4,441,011.11	50,884,322.00	-1.6%
Communications		5900	3,126,136.00	3,266,404.00	736,288.72	3,242,149.00	0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,344,044.00</b>	<b>76,593,841.00</b>	<b>10,459,277.91</b>	<b>72,982,046.00</b>	<b>4.7%</b>

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General Fund  
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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)	% Diff Column B & D
<b>CAPITAL OUTLAY</b>							
Land		6100	40,000.00	431,893.00	187,599.99	454,965.00	-5.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,907,117.00	4,183,676.00	243,342.42	851,213.00	79.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	96,352.00	802,507.00	58,750.11	1,043,040.00	-30.0%
Equipment Replacement		6500	415,000.00	1,089,528.00	(23,381.28)	773,004.00	29.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,458,469.00</b>	<b>6,507,604.00</b>	<b>466,311.24</b>	<b>3,122,222.00</b>	<b>52.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments							
Payments to Districts		7141	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues							
To Districts		7211	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments							
To Districts	6500	7221	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments							
To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	539,780.00	539,780.00	89,644.82	0.00	100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	273,834.00	273,974.00	0.00	723,024.00	-163.9%
Debt Service							
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>813,614.00</b>	<b>813,754.00</b>	<b>89,644.82</b>	<b>723,024.00</b>	<b>11.1%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>							
Transfers of Indirect Costs		7310	0.00	1,012,179.00	0.00	0.00	
Transfers of Indirect Costs - Interfund		7350	(1,900,232.00)	(1,900,232.00)	0.00	(1,900,232.00)	0.0%
Transfers of Direct Support Costs		7370	0.00	27,295.00	(138.72)	(450.00)	
Transfers of Direct Support Costs - Interfund		7380	(890,239.00)	(890,238.00)	(36,459.67)	(284,314.00)	68.1%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(2,790,471.00)</b>	<b>(1,750,996.00)</b>	<b>(36,598.39)</b>	<b>(2,184,996.00)</b>	<b>-24.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>693,962,585.00</b>	<b>818,666,806.00</b>	<b>138,979,751.70</b>	<b>748,019,302.00</b>	<b>8.6%</b>



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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)	% Diff Column B & D
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund		7611	0.00	0.00	0.00	1,500,000.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	6,572,376.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,742,361.00	5,545,540.00	0.00	5,647,187.00	-1.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			5,742,361.00	5,742,361.00	0.00	13,916,384.00	-142.3%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized Districts		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>							
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(5,742,361.00)	(5,742,361.00)	0.00	(13,916,384.00)	142.3%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A4h)						
1. Revenue Limit Sources	8010-8099	473,706,552.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		5,523.20	4.71%	5,783.20	2.70%	5,939.20
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		88,510.72	-3.00%	85,855.40	-3.00%	83,279.74
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		488,862,408.70	1.57%	496,518,949.28	-0.38%	494,615,031.81
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,620,759.00	0.00%	1,620,759.00	0.00%	1,620,759.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		490,483,167.70	1.56%	498,139,708.28	-0.38%	496,235,790.81
f. Deficit Factor (Form RLI, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		490,483,167.70	1.56%	498,139,708.28	-0.38%	496,235,790.81
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(987,937.00)	0.00%	(987,937.00)	0.00%	(987,937.00)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(21,356,021.00)	0.00%	(21,356,021.00)	0.00%	(21,356,021.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		5,567,343.00	0.00%	5,567,342.00	0.00%	5,567,343.00
k. Total Revenue Limit Sources (Sum line A1g thru line A1j) (Must equal line A1)		473,706,552.70	1.62%	481,363,092.28	-0.40%	479,459,175.81
2. Federal Revenues	8100-8299	2,145,612.00	-93.21%	145,612.00	0.00%	145,612.00
3. Other State Revenues	8300-8599	47,214,141.00	-13.92%	40,641,765.00	0.00%	40,641,765.00
4. Other Local Revenues	8600-8799	9,795,945.00	0.00%	9,795,945.00	0.00%	9,795,945.00
5. Other Financing Sources	8910-8999	(42,163,091.00)	0.00%	(42,163,091.00)	0.00%	(42,163,091.00)
6. Total (Sum lines A1k thru A5)		490,699,159.70	-0.19%	489,783,323.28	-0.39%	487,879,406.81
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				270,002,288.00		269,144,331.00
b. Step & Column Adjustment				5,022,043.00		5,006,085.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,880,000.00)		(5,340,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	270,002,288.00	-0.32%	269,144,331.00	-0.12%	268,810,416.00
2. Classified Salaries						
a. Base Salaries				72,730,403.00		73,453,188.00
b. Step & Column Adjustment				1,352,785.00		1,366,229.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(630,000.00)		(595,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,730,403.00	0.99%	73,453,188.00	1.05%	74,224,417.00
3. Employee Benefits	3000-3999	110,947,605.00	0.20%	111,170,559.04	0.35%	111,564,379.91
4. Books and Supplies	4000-4999	5,614,906.00	19.58%	6,714,099.00	15.88%	7,780,316.00
5. Services and Other Operating Expenditures	5000-5999	25,615,577.00	-3.00%	24,847,110.00	-3.00%	24,101,697.00
6. Capital Outlay	6000-6999	2,421,790.00	-3.00%	2,349,136.00	-3.00%	2,278,662.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	723,024.00	0.00%	723,024.00	0.00%	723,024.00
8. Direct Support/Indirect Costs	7300-7399	(11,008,023.00)	0.00%	(11,008,023.00)	0.00%	(11,008,023.00)
9. Other Financing Uses	7600-7699	13,775,517.00	-21.10%	10,869,180.00	3.76%	11,278,141.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		490,823,087.00	-0.52%	488,262,604.04	0.31%	489,753,029.91
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(123,927.30)		1,520,719.24		(1,873,623.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,812,323.73		30,688,396.43		32,209,115.67
2. Ending Fund Balance (Sum lines C and D1)		30,688,396.43		32,209,115.67		30,335,492.57
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,106,650.00				
b. Designated for Economic Uncertainties	9770	15,238,714.00				
c. Fund Balance Designations	9775, 9780	13,343,031.73				
d. Undesignated/Unappropriated Balance	9790	0.00		32,209,115.67		30,335,492.57
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		30,688,395.73		32,209,115.67		30,335,492.57

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	15,238,714.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		32,209,115.67		30,335,492.57
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					
3. Total Available Reserves (Sum of lines E1 thru E2b)		15,238,714.00		32,209,115.67		30,335,492.57

**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)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	21,356,021.00	0.00%	21,356,021.00	0.00%	21,356,021.00
2. Federal Revenues	8100-8299	86,532,300.00	0.00%	86,532,300.00	0.00%	86,532,300.00
3. Other State Revenues	8300-8599	134,598,954.00	-12.67%	117,548,003.00	0.00%	117,548,003.00
4. Other Local Revenues	8600-8799	3,935,351.00	0.00%	3,935,351.00	0.00%	3,935,351.00
5. Other Financing Sources	8910-8999	42,163,091.00	0.00%	42,163,091.00	0.00%	42,163,091.00
6. Total (Sum lines A1 thru A5)		288,585,717.00	-5.91%	271,534,766.00	0.00%	271,534,766.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				106,617,412.00		108,600,496.00
b. Step & Column Adjustment				1,983,084.00		2,019,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,617,412.00	1.86%	108,600,496.00	1.86%	110,620,465.00
2. Classified Salaries						
a. Base Salaries				43,704,359.00		44,517,260.00
b. Step & Column Adjustment				812,901.00		828,021.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,704,359.00	1.86%	44,517,260.00	1.86%	45,345,281.00
3. Employee Benefits	3000-3999	44,524,717.00	2.47%	45,624,370.65	2.47%	46,751,513.80
4. Books and Supplies	4000-4999	19,235,316.00	-3.00%	18,658,257.00	-3.00%	18,098,509.00
5. Services and Other Operating Expenditures	5000-5999	47,366,469.00	-3.00%	45,945,475.00	-3.00%	44,567,111.00
6. Capital Outlay	6000-6999	700,432.00	-3.00%	679,419.00	-3.00%	659,036.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Direct Support/Indirect Costs	7300-7399	8,823,027.00	0.00%	8,823,027.00	0.00%	8,823,027.00
9. Other Financing Uses	7600-7699	140,867.00	0.00%	140,867.00	0.00%	140,867.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out and Uses (Sum lines B1 thru B10)		271,112,599.00	0.69%	272,989,171.65	0.74%	275,005,809.80
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		17,473,118.00		(1,454,405.65)		(3,471,043.80)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,085,001.56		52,558,119.56		51,103,713.91
2. Ending Fund Balance (Sum lines C and D1)		52,558,119.56		51,103,713.91		47,632,670.11
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	52,558,119.56		51,103,713.91		47,632,670.11
e. Total Components of Ending Fund Balance						
(Line D3e must agree with Line D2)						
		52,558,119.56		51,103,713.91		47,632,670.11

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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 of lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
<p>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.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	495,062,573.00	1.55%	502,719,113.28	-0.38%	500,815,196.81
2. Federal Revenues	8100-8299	88,677,912.00	-2.26%	86,677,912.00	0.00%	86,677,912.00
3. Other State Revenues	8300-8599	181,813,095.00	-12.99%	158,189,768.00	0.00%	158,189,768.00
4. Other Local Revenues	8600-8799	13,731,296.00	0.00%	13,731,296.00	0.00%	13,731,296.00
5. Other Financing Sources	8910-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		779,284,876.70	-2.31%	761,318,089.28	-0.25%	759,414,172.81
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				376,619,700.00		377,744,827.00
b. Step & Column Adjustment				7,005,127.00		7,026,054.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,880,000.00)		(5,340,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	376,619,700.00	0.30%	377,744,827.00	0.45%	379,430,881.00
2. Classified Salaries						
a. Base Salaries				116,434,762.00		117,970,448.00
b. Step & Column Adjustment				2,165,686.00		2,194,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(630,000.00)		(595,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	116,434,762.00	1.32%	117,970,448.00	1.36%	119,569,698.00
3. Employee Benefits	3000-3999	155,472,322.00	0.85%	156,794,929.69	0.97%	158,315,893.71
4. Books and Supplies	4000-4999	24,850,222.00	2.10%	25,372,356.00	2.00%	25,878,825.00
5. Services and Other Operating Expenditures	5000-5999	72,982,046.00	-3.00%	70,792,585.00	-3.00%	68,668,808.00
6. Capital Outlay	6000-6999	3,122,222.00	-3.00%	3,028,555.00	-3.00%	2,937,698.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	723,024.00	0.00%	723,024.00	0.00%	723,024.00
8. Direct Support/Indirect Costs	7300-7399	(2,184,996.00)	0.00%	(2,184,996.00)	0.00%	(2,184,996.00)
9. Other Financing Uses	7600-7699	13,916,384.00	-20.88%	11,010,047.00	3.71%	11,419,008.00
10. Other Adjustments				0.00		0.00
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		761,935,686.00	-0.09%	761,251,775.69	0.46%	764,758,839.71
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		17,349,190.70		66,313.59		(5,344,666.90)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,897,325.29		83,246,515.99		83,312,829.58
2. Ending Fund Balance (Sum lines C and D1)		83,246,515.99		83,312,829.58		77,968,162.68
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,106,650.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	15,238,714.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	13,343,031.73		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	52,558,119.56		83,312,829.58		77,968,162.68
e. Total Components of Ending Fund Balance		83,246,515.29		83,312,829.58		77,968,162.68
(Line D3e must agree with Line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted only)</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties	9770	15,238,714.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		32,209,115.67		30,335,492.57
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum of lines E1 thru E2b)</b>		<b>15,238,714.00</b>		<b>32,209,115.67</b>		<b>30,335,492.57</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-Through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <b>No</b>						
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):						
<hr/>						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499, 6500 and 6510, objects 7211-7213 and 7221-7223)						
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Form AI, Estimated P-2 ADA column, lines 1-4 and 22)						
		85,605.22		83,279.74		80,779.74
<b>3. Calculating the Reserves</b>						
a. Total Expenditures, Transfers Out, and Uses (Line B11)						
		761,935,686.00		761,251,775.69		764,758,839.71
b. Less: Special Education Pass-Through Funds (Line F1b2)						
		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)						
		761,935,686.00		761,251,775.69		764,758,839.71
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10)						
		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		15,238,713.72		15,225,035.51		15,295,176.79
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		15,238,713.72		15,225,035.51		15,295,176.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
In determining Line F3h, if the Unrestricted Ending Fund Balance, Line D2 of the Unrestricted Worksheet (or the combined Unrestricted and Restricted Ending Fund Balances if the Restricted Ending Fund Balance is negative) is less than the sum of Designated for Economic Uncertainties, Line E1a, and the Undesignated/Unappropriated Amount, Line E1b, then the difference is subtracted from the Total Available Reserves, Line E3, before comparing the Total Available Reserves (Line E3) to the Reserve Standard (Line F3g).						
		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not changed by more than two percent in any of the current year or two subsequent fiscal years, since budget adoption.

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2006/07)	88,733.23	88,510.72	-0.3%	Met
1st Subsequent Year (2007/08)	86,643.79	85,855.40	-0.9%	Met
2nd Subsequent Year (2008/09)	84,875.48	83,279.74	-1.9%	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 has not changed by more than two percent in any of the current year or two subsequent fiscal years, since budget adoption.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim (CBEDS/Projected)		
Current Year (2006/07)	90,158	89,737	-0.5%	Met
1st Subsequent Year (2007/08)	88,331	87,096	-1.4%	Met
2nd Subsequent Year (2008/09)	86,597	83,764	-3.3%	Not Met

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

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

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

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

After reviewing Oct. CBEDS and monthly enrollment patterns, the district has revised its subsequent enrollment projections downward.

**3. CRITERION: ADA to Enrollment Ratio**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2003/04)	91,611	96,316	95.1%
Second Prior Year (2004/05)	90,552	95,275	95.0%
First Prior Year (2005/06)	87,657	92,622	94.6%
		Historical Average Ratio:	94.9%
	<b>District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):</b>		<b>95.4%</b>

**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 (2006/07)	85,605	89,737	95.4%	Met
1st Subsequent Year (2007/08)	83,280	87,096	95.6%	Not Met
2nd Subsequent Year (2008/09)	80,780	83,764	96.4%	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)

The district's ratio in subsequent years is slightly higher than the average shown above and the district will monitor current year ADA to determine if the ADA shown above (relative to enrollment) needs to be revised downward.

**4. CRITERION: Revenue Limit**

STANDARD: Projected total revenue limit for any of the current year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2006/07)	490,475,566.00		
1st Subsequent Year (2007/08)	502,268,167.00	502,719,104.00	0.1%	Met
2nd Subsequent Year (2008/09)	505,306,831.00	500,815,175.00	-0.9%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2003/04)	579,656,628.81	672,286,407.50	86.2%
Second Prior Year (2004/05)	597,203,113.25	685,365,226.54	87.1%
First Prior Year (2005/06)	617,064,118.25	708,086,223.23	87.1%
Historical Average Ratio:			86.8%
<b>District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):</b>			<b>84.8% to 88.8%</b>

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Fund 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2006/07)	648,526,784.00	748,019,302.00	86.7%	Met
1st Subsequent Year (2007/08)	652,510,204.69	750,241,728.69	87.0%	Met
2nd Subsequent Year (2008/09)	657,316,472.71	753,339,831.71	87.3%	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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6A)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299)</b>				
Current Year (2006/07)	76,658,589.00	88,677,912.00	15.7%	Not Met
1st Subsequent Year (2007/08)	103,803,073.00	86,677,912.00	-16.5%	Not Met
2nd Subsequent Year (2008/09)	103,353,820.00	86,677,912.00	-16.1%	Not Met
<b>Other State Revenue (Fund 01, Objects 8300-8599)</b>				
Current Year (2006/07)	143,268,087.00	181,813,095.00	26.9%	Not Met
1st Subsequent Year (2007/08)	151,449,824.00	158,189,768.00	4.5%	Met
2nd Subsequent Year (2008/09)	150,961,114.00	158,189,768.00	4.8%	Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799)</b>				
Current Year (2006/07)	5,751,441.00	13,731,296.00	138.7%	Not Met
1st Subsequent Year (2007/08)	10,178,602.00	13,731,296.00	34.9%	Not Met
2nd Subsequent Year (2008/09)	10,178,602.00	13,731,296.00	34.9%	Not Met
<b>Books and Supplies (Fund 01, Objects 4000-4999)</b>				
Current Year (2006/07)	41,783,584.00	24,850,222.00	-40.5%	Not Met
1st Subsequent Year (2007/08)	25,969,407.00	25,372,356.00	-2.3%	Met
2nd Subsequent Year (2008/09)	25,153,968.00	25,878,825.00	2.9%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999)</b>				
Current Year (2006/07)	75,344,044.00	72,982,046.00	-3.1%	Met
1st Subsequent Year (2007/08)	64,770,514.00	70,792,585.00	9.3%	Not Met
2nd Subsequent Year (2008/09)	62,736,720.00	68,668,808.00	9.5%	Not Met

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

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

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

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

For Federal, State and Local Revenues the Adopted Budget does not include increases attributed to events after Budget Adoption, such as the State Budget adoption in July. Appropriations are higher in the Adopted Budget because site and departmental allocations are originally budgeted in the 4xx's and may be redistributed to any other object. For Services and Other Expenditures, the district has revised it's subsequent year projections to reflect an estimate closer to the current year projections.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance Account).

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

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

Deferred Maintenance Contribution	Budget Adoption	First Interim
	(Form 01CS, Item 7A)	Projected Year Totals
1. Required <sup>1</sup>	3,698,383	3,698,383
2. Budgeted <sup>2</sup>	3,698,383	3,698,383
	Status:	Met

<sup>1</sup> Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education and includes maximum match amounts for district direct-funded charter schools and any applicable deferred maintenance deficit factor as determined by the State Allocation Board. At interim period, the required amount may be overwritten if a current year figure is known.

<sup>2</sup> 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 (All funds, resources 8100 and 8150, objects 8900-8999)	
1. OMMA/RMA Contribution	20,991,148.38	21,224,360.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		21,224,360.00	

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

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
District Estimated P-2 ADA (Criterion 3, Item 3B):	85,605	83,280	80,780
<b>District's Deficit Spending Standard Percentage Level:</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2006/07)	17,349,190.00	761,935,686.00		N/A	Met
1st Subsequent Year (2007/08)	66,313.59	761,251,775.69		N/A	Met
2nd Subsequent Year (2008/09)	(5,344,666.90)	764,758,839.71		0.7%	Met

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

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2006/07)	83,246,515.29	Met
1st Subsequent Year (2007/08)	83,312,829.58	Met
2nd Subsequent Year (2008/09)	77,968,162.68	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2006/07)	39,976,664.00	Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

Percentage Level	District ADA		
5% or \$50,000 <sup>2</sup> (greater of)	0	to	300
4% or \$50,000 <sup>2</sup> (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
District Estimated P-2 ADA (from Criterion 3, Item 3B)	85,605	83,280	80,780
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. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA:

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499, 6500 and 6510, objects 7211-7213 and 7221-7223) (Form MYPI, Line F1b2):

	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

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

DATA ENTRY: All data are extracted.

	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)	761,935,686.00	761,251,775.69	764,758,839.71
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	761,935,686.00	761,251,775.69	764,758,839.71
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times line B4)	15,238,713.72	15,225,035.51	15,295,176.79
6. Reserve Standard - by Amount (\$50,000 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)	15,238,713.72	15,225,035.51	15,295,176.79

**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):	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	15,238,714.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	32,209,115.67	30,335,492.57
3. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
4. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
5. District's Available Reserves (Sum lines 1 thru 4)	15,238,714.00	32,209,115.67	30,335,492.57
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>15,238,713.72</b>	<b>15,225,035.51</b>	<b>15,295,176.79</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

Projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the current year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

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

District's Contributions and Transfers Percentage Range:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
Current Year (2006/07)	(45,400,871.00)	(42,163,091.00)	-7.1%	Not Met
1st Subsequent Year (2007/08)	(45,931,750.00)	(42,163,091.00)	-8.2%	Not Met
2nd Subsequent Year (2008/09)	(45,931,750.00)	(42,163,091.00)	-8.2%	Not Met
<b>1b. Transfers In, General Fund *</b>				
Current Year (2006/07)	0.00	0.00	0.0%	Met
1st Subsequent Year (2007/08)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2008/09)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
Current Year (2006/07)	5,662,741.00	13,916,384.00	145.8%	Not Met
1st Subsequent Year (2007/08)	5,662,741.00	11,010,047.00	94.4%	Not Met
2nd Subsequent Year (2008/09)	5,662,741.00	11,419,008.00	101.7%	Not Met

**1d. Capital Project Cost Overruns**

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

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

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

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

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

Explanation:  
(required if NOT met)

The contributions are down slightly largely attributed to an increase in revenue limit transfers out to restricted programs, such as special education.

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

Explanation:  
(required if NOT met)

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

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

In the current year, the district anticipates transferring out all Mandated Cost Revenue to a Special Reserve Fund. In the subsequent years the district will be responsible for the COP payment (historically paid in another fund).

- 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)

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**S6. Long-term Commitments**

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

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

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

DATA ENTRY: If Budget Adoption data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1b and to add any Other Commitments that were included in the Budget Adoption (Other Commitments added through the use of the Add Other Commitments button, do not carry over from period to period at this time). Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2006	Prior Year (2005/06) Annual Payment (P & I)	Current Year (2006/07) Annual Payment (P & I)	1st Subsequent Year (2007/08) Annual Payment (P & I)	2nd Subsequent Year (2008/09) Annual Payment (P & I)
Capital Leases						
Fund/Resource/Object:						
Certificates of Participation	18	58,655,000	5,610,370	5,781,095	5,666,366	5,696,318
Fund/Resource/Object:						
Other Postemployment Benefits						
Fund/Resource/Object:						
Supp Early Retirement Program						
Fund/Resource/Object:						
State School Building Loans						
Fund/Resource/Object:						
Compensated Absences	1	9,369,186				
Fund/Resource/Object:						
Other Long-term Commitments						
Commitment Type: General Obligation Bonds						
Fund/Resource/Object:	27	252,235,000	17,000,007	17,436,807	17,418,385	17,409,466
Commitment Type:						
Fund/Resource/Object:						
Total Annual Payments:			22,610,377	23,217,902	23,084,751	23,105,784
Percent Change Over Previous Year:				2.7%	-0.6%	0.1%

**S6B. Calculating the District's Change in Revenues**

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

	Prior Year (2005/06)	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4A)	466,523,926.86	488,906,557.00	502,719,104.00	500,815,175.00
Percent Change Over Previous Year:		4.8%	2.8%	-0.4%
Status:		Met	Met	Not Met

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

DATA ENTRY: Enter an explanation if Not Met.

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

Explanation:  
(required if NOT met)

In the second subsequent year there is a not met shown above. The district, however, looks at all expenditures and revenues not just the long term commitments.



**S7. Unfunded Liabilities**

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

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

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

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

2. Total liability for postemployment benefits other than pensions	Budget Adoption (Form 01CS, Item S7A)	First Interim
		93,915,159

  

a. Is total liability based on an estimate or actuarial study? b. If based on an actuarial study, indicate the date of the study.	Actuarial	Actuarial
		March 2005

  

3. Amount of total liability that is unfunded	Budget Adoption (Form 01CS, Item S7A)	First Interim
	93,915,159	93,915,159

4. Comments:

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

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

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

2. Total liability for providing the other self-insured benefits	Budget Adoption (Form 01CS, Item S7B)	First Interim
		41,491,000

  

a. Is total liability based on an estimate or actuarial study? b. If based on an actuarial study, indicate the date of the study.	Actuarial	Actuarial
		Nov 07, 2005

  

3. Amount of total liability that is unfunded	Budget Adoption (Form 01CS, Item S7B)	First Interim
	34,690,158	19,880,000

4. Comments:



**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2005/06)	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,764.5	4,633.7	4,540.7	4,456.7

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

Yes

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 or n/a, complete questions 6 and 7.

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

No

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:

Jul 11, 2006

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 11, 2006

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

Yes

If Yes, date of budget revision board adoption:

Aug 22, 2006

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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

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7. Amount included for any tentative salary increases

Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

**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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

**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?

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


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**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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

**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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

**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.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2005/06)	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of classified (non-management) FTE positions	1,856.5	1,824.4	1,810.4	1,796.4

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

Yes

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 or n/a, complete questions 6 and 7.

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

No

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:

Aug 22, 2006

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 22, 2006

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

Yes

If Yes, date of budget revision board adoption:

Oct 03, 2006

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the interim and multiyear projections (MYFPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

<b>Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption</b>			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

eg.

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

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

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

Were all managerial/confidential labor negotiations settled as of 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) (2005/06)	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of management, supervisor, and confidential FTE positions	650.2	656.5	647.5	639.5

- 1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.   
If No or n/a, 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:

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")

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes	Yes
6.0%	0.0%	0.0%	

Negotiations Not Settled

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
4. Amount included for any tentative salary increases			

**Management/Supervisor/Confidential 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 (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

**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?

Yes

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.

Fund 67 - Self Insurance Fund. The actuarial liability continues to be higher than the amount set aside by the district, but the implementation of the 5 year plan provided to LACOE has increased the Fund balance substantially over the past two years. At this pace, we expect to have a positive fund balance at the end of this 5 year period.

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**ADDITIONAL FISCAL INDICATORS**

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

- A1. Do cash flow projections show that the district will end the current year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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

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GENERAL FUND  
CASH FLOW STATEMENT  
JULY 1, 2006 TO JUNE 30, 2007

EXHIBIT A

	E S T I M A T E												TOTAL			
	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.	APR.	MAY	JUNE				
<b>BEGINNING BALANCE:</b>																
Cash in Bank		2,148,842	2,015,801	8,782,964	5,698,065	33,700,000	33,700,000	58,300,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	420,189,442
Cash in County Treasury	43,443,783	77,252,317	102,997,534	99,370,574	109,276,664	105,764,164	122,251,664	128,539,164	163,626,664	86,314,164	86,314,164	88,901,664	88,901,664	86,189,164	86,189,164	75,035,471
<b>CASH AVAILABLE</b>	43,443,783	79,401,159	105,013,335	108,153,538	114,974,729	105,764,164	122,251,664	128,539,164	163,626,664	86,314,164	86,314,164	88,901,664	88,901,664	86,189,164	86,189,164	43,443,783
<b>RECEIPTS:</b>																
Revenue Limit																
State Aid	55,546,140	50,547,130	33,698,086	33,698,086	33,700,000	33,700,000	33,700,000	58,300,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	420,189,442
Property Tax	9,496,279	3,039,192			2,500,000	21,500,000	5,800,000	5,200,000	1,000,000	12,000,000	12,000,000	12,500,000	12,500,000	12,500,000	12,500,000	75,035,471
Other		6,635	7,365	7,284	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	81,284
Federal Revenues	2,168,893	2,214,967	681,440	7,022,366	19,000,000	12,000,000	6,000,000	6,300,000	6,000,000	20,000,000	20,000,000	6,400,000	6,400,000	12,000,000	12,000,000	99,787,666
Other State Revenues	12,136,968	6,689,151	6,702,015	33,396,211	8,000,000	8,000,000	27,500,000	30,000,000	8,000,000	12,000,000	12,000,000	16,000,000	16,000,000	5,000,000	5,000,000	173,424,346
Other Local Revenues	299,751	245,929	1,413,776	1,377,273	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	8,936,728
Interfund & Abatements		141,577		288,968		8,000,000		2,000,000	2,000,000	2,000,000	2,000,000			1,400,000	1,400,000	13,830,545
<b>TOTAL RECEIPTS</b>	79,648,031	62,884,582	42,502,682	75,790,188	63,907,500	83,907,500	73,707,500	102,507,500	44,807,500	75,807,500	64,707,500	64,707,500	64,707,500	21,107,500	21,107,500	791,285,482
<b>DISBURSEMENTS:</b>																
Salaries	34,880,888	16,073,230	31,773,965	42,673,062	42,700,000	42,700,000	42,700,000	42,700,000	81,600,000	42,700,000	42,700,000	42,700,000	42,700,000	43,000,000	43,000,000	506,201,145
Benefits	4,542,644	5,835,603	3,075,999	15,855,851	15,800,000	15,800,000	15,800,000	15,800,000	31,600,000	15,800,000	15,800,000	15,800,000	15,800,000	15,400,000	15,400,000	171,110,097
Books and Supplies	2,778,674	2,984,315	3,341,884	2,936,189	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	36,011,061
Other Operating Expense	806,523	7,176,191	5,073,783	5,737,291	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	5,700,000	64,393,788
Capital Outlays	173,412	228,011	201,161	168,587	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,371,171
Interfund & Abatements	674,342		2,941,976		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	9,416,319
Other Outgo		16,450	30,146	20,097	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	226,693
Suspense Account	1,983,015	4,855,564	(309,272)	(1,506,979)	67,420,000	67,420,000	67,420,000	67,420,000	73,220,000	67,420,000	67,420,000	67,420,000	67,420,000	67,420,000	67,420,000	5,022,329
<b>TOTAL DISBURSEMENTS</b>	45,839,497	37,139,364	46,129,642	65,884,098	67,420,000	67,420,000	67,420,000	67,420,000	122,120,000	73,220,000	67,420,000	67,420,000	67,420,000	67,320,000	67,320,000	794,752,601
<b>NET INCREASE/(DECREASE)</b>	33,808,534	25,745,217	(3,626,960)	9,906,090	(3,512,500)	16,487,500	6,287,500	35,087,500	(77,312,500)	2,587,500	(2,712,500)	(2,712,500)	(2,712,500)	(46,212,500)	(46,212,500)	(3,467,119)
<b>ENDING BALANCE:</b>																
Cash in Bank		2,148,842	2,015,801	8,782,964	5,698,065	33,700,000	33,700,000	58,300,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	29,100,000	420,189,442
Cash in County Treasury	43,443,783	77,252,317	102,997,534	99,370,574	109,276,664	105,764,164	122,251,664	128,539,164	163,626,664	86,314,164	86,314,164	88,901,664	88,901,664	86,189,164	86,189,164	75,035,471
<b>TOTAL ENDING BALANCE</b>	43,443,783	79,401,159	105,013,335	108,153,538	114,974,729	105,764,164	122,251,664	128,539,164	163,626,664	86,314,164	86,314,164	88,901,664	88,901,664	86,189,164	86,189,164	43,443,783
(A) Deferred to July 2007																