

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: *Chris Steiner*
District Superintendent or Designee

Date: 3/18/08

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2008

Signed: *Alan Williams*
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Susan Ginder

Telephone: (562) 997-8388

Title: Budget Director

E-mail: sginder@lbschools.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form O1CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim 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 first interim in the estimates for other self-insured benefits?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
		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 REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	56,875.79	56,957.07	55,135.66	56,960.43	3.36	0%
2. Special Education	1,832.87	1,819.41	1,762.85	1,821.20	1.79	0%
HIGH SCHOOL						
3. General Education	25,342.57	25,333.46	24,524.67	25,334.91	1.45	0%
4. Special Education	1,226.95	1,229.46	1,198.44	1,233.51	4.05	0%
COUNTY SUPPLEMENT						
5. County Community Schools	28.04	28.04	27.91	38.53	10.49	37%
6. Special Education	1.80	1.80	1.79	1.21	(0.59)	-33%
7. TOTAL, K-12 ADA	85,308.02	85,369.24	82,651.32	85,389.79	20.55	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	850.50	912.49	716.98	908.26	(4.23)	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	70.62	9.83	40.91	9.79	(0.04)	0%
11. Adults Enrolled, State Apportioned	1,949.82	1,588.86	1,421.79	1,581.51	(7.35)	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	2,020.44	1,598.69	1,462.70	1,591.30	(7.39)	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	88,178.96	87,880.42	84,831.00	87,889.35	8.93	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	705,828.00	726,841.00	596,016.00	724,088.00	(2,753.00)	0%
17. High School	612,380.00	720,120.00	495,058.00	716,787.00	(3,333.00)	0%
18. TOTAL, SUPPLEMENTAL HOURS	1,318,208.00	1,446,961.00	1,091,074.00	1,440,875.00	(6,086.00)	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	6.92	30.24	31.62	37.02	6.78	22%
b. Pupil Hours for 7th & 8th Hours (report in hours)	23.33	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	4.40	24.00	28.08	28.98	4.98	21%
b. Pupil Hours for 7th & 8th Hours (report in hours)	23.26	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	887.64	978.98	974.85	974.85	(4.13)	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	887.64	978.98	974.85	974.85	(4.13)	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,524.74	5,525.08	5,525.08
2. Inflation Increase	0041	252.00	252.00	252.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,776.74	5,777.08	5,777.08
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	5,776.74	5,777.08	5,777.08
b. Revenue Limit ADA	0033	85,308.02	85,369.24	85,389.79
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	492,802,251.45	493,184,929.02	493,303,648.01
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	1,648,790.00	1,650,243.00	1,647,512.00
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	494,451,041.45	494,835,172.02	494,951,160.01
DEFICIT CALCULATION				
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	494,451,041.45	494,835,172.02	494,951,160.01
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	182,838.00	182,838.00	234,585.00
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	3,078,411.00	3,133,383.00	3,149,554.00
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)	---	(2,895,573.00)	(2,950,545.00)	(2,914,969.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	491,555,468.45	491,884,627.02	492,036,191.01

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	64,402,295.00	67,763,163.00	67,763,163.00
26. Miscellaneous Funds	0078	38,815.00	38,815.00	38,815.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	697,177.00	803,998.00	800,433.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	63,743,933.00	66,997,980.00	67,001,545.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	427,811,535.45	424,886,647.02	425,034,646.01
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	171,919.00	171,929.00	229,273.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(171,919.00)	(171,929.00)	(229,273.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	427,639,616.45	424,714,718.02	424,805,373.01
OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	1,744,539.00	1,744,539.00	1,653,368.00
44. California High School Exit Exam	9002	2,018,699.00	2,018,699.00	2,365,380.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,124,320.00	1,124,320.00	1,323,691.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	149,888.05	149,888.05	172,286.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	473,597,998.00	474,029,267.00	283,051,691.93	474,141,894.00	112,627.00	0.0%
2) Federal Revenue		8100-8299	1,541,171.00	2,872,916.00	2,872,916.00	2,872,916.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,080,642.00	44,060,255.00	13,305,942.30	44,947,602.00	887,347.00	2.0%
4) Other Local Revenue		8600-8799	8,223,062.00	10,367,345.00	7,844,730.43	14,797,104.00	4,429,759.00	42.7%
5) TOTAL, REVENUES			526,442,873.00	531,329,783.00	307,075,280.66	536,759,516.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	266,917,240.00	268,626,272.00	146,987,404.29	281,975,762.00	(13,349,490.00)	-5.0%
2) Classified Salaries		2000-2999	71,257,300.00	75,100,143.00	42,496,119.79	75,434,226.00	(334,083.00)	-0.4%
3) Employee Benefits		3000-3999	113,055,688.00	115,106,306.00	57,133,066.25	107,765,790.00	7,340,516.00	6.4%
4) Books and Supplies		4000-4999	7,541,395.00	11,506,022.00	4,382,121.20	7,370,687.00	4,135,335.00	35.9%
5) Services and Other Operating Expenditures		5000-5999	25,851,117.00	20,564,215.00	12,150,448.98	26,526,179.00	(5,961,964.00)	-29.0%
6) Capital Outlay		6000-6999	1,328,904.00	3,448,387.00	1,205,472.77	2,957,313.00	491,074.00	14.2%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(8,092,312.00)	(10,420,266.00)	342,587.01	(11,086,360.00)	666,094.00	-6.4%
9) TOTAL, EXPENDITURES			477,859,332.00	483,931,079.00	264,697,220.29	490,943,597.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			48,583,541.00	47,398,704.00	42,378,060.37	45,815,919.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	700,000.00	700,000.00	New
b) Transfers Out		7610-7629	10,839,563.00	13,780,485.00	2,881,322.00	13,606,632.00	173,853.00	1.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(43,689,682.00)	(46,203,121.00)	0.00	(49,340,524.00)	(3,137,403.00)	6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,529,245.00)	(59,983,606.00)	(2,881,322.00)	(62,247,156.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,945,704.00)	(12,584,902.00)	39,496,738.37	(16,431,237.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,328,046.50	41,328,046.50		41,328,046.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,328,046.50	41,328,046.50		41,328,046.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,328,046.50	41,328,046.50		41,328,046.50		
2) Ending Balance, June 30 (E + F1e)			35,382,342.50	28,743,144.50		24,896,809.50		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,400,000.00	1,400,000.00		1,400,000.00		
Prepaid Expenditures		9713	300,000.00	300,000.00		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		16,383,285.00		
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		2,474,756.00		
Revenue Limit Set-Aside .5%	0000	9780				2,474,756.00		
c) Undesignated Amount						3,932,118.50		
d) Unappropriated Amount			33,275,692.50	26,636,494.50				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	427,639,616.00	424,714,718.00	242,028,036.00	424,805,373.00	90,655.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,883,059.00	2,868,206.00	1,719,163.00	2,855,004.00	(13,202.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	588,600.00	588,600.00	294,663.24	588,600.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	82.00	983,524.00	1,177,487.15	983,524.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,960,190.00	59,478,248.00	31,545,539.87	59,478,248.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,162,968.00	1,218,274.00	1,043,097.03	1,218,274.00	0.00	0.0%
Prior Years' Taxes		8043	5,105,270.00	3,829,572.00	3,450,720.18	3,829,572.00	0.00	0.0%
Supplemental Taxes		8044	4,585,185.00	4,265,199.00	2,310,945.52	4,265,199.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(2,600,254.00)	(494,653.57)	(2,600,254.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	62,748.67	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	77,630.00	77,630.00	37,965.56	77,630.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(38,815.00)	(38,815.00)	0.00	(38,815.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			494,963,785.00	495,384,902.00	283,175,712.65	495,462,355.00	77,453.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(24,189,109.00)	(24,150,555.00)	0.00	(24,132,872.00)	17,683.00	-0.1%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
ROC/P Apprentice Hours Transfer	6350	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	3,078,411.00	3,133,383.00	0.00	3,149,554.00	16,171.00	0.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(255,089.00)	(338,463.00)	(124,020.72)	(337,143.00)	1,320.00	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			473,597,998.00	474,029,267.00	283,051,691.93	474,141,894.00	112,627.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

2007-08 Second 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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,541,171.00	2,872,916.00	2,872,916.00	2,872,916.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,541,171.00	2,872,916.00	2,872,916.00	2,872,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,887,558.00	5,365,360.00	2,535,913.00	5,742,933.00	377,573.00	7.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	26,407,600.00	26,395,029.00	6,901,537.00	26,395,029.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	326,464.00	326,464.00	240,548.00	414,737.00	88,273.00	27.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	10,907,261.00	11,262,427.00	3,439,753.44	11,262,427.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Demo Program, Reading & Math	7050	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590						
Staff Development	7292, 7294, 7295, 7296, 7305	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						

2007-08 Second 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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	551,759.00	710,975.00	188,190.86	1,132,476.00	421,501.00	59.3%
TOTAL, OTHER STATE REVENUE			43,080,642.00	44,060,255.00	13,305,942.30	44,947,602.00	887,347.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	33,000.00	33,000.00	36,192.69	33,000.00		
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	5,939.00	5,939.00	7,181.00	1,242.00	20.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	380,866.00	468,681.25	995,045.00	614,179.00	161.3%
Interest		8660	2,600,000.00	2,600,000.00	1,535,193.22	4,500,000.00	1,900,000.00	73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	38,815.00	38,815.00	0.00	38,815.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,551,247.00	7,308,725.00	5,798,724.27	9,223,063.00	1,914,338.00	26.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						
From County Offices	6350, 6360	8792						
From JPAs	6350, 6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,223,062.00	10,367,345.00	7,844,730.43	14,797,104.00	4,429,759.00	42.7%
TOTAL, REVENUES			526,442,873.00	531,329,783.00	307,075,280.66	536,759,516.00	5,429,733.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Teachers' Salaries		1100	226,744,791.00	227,310,376.00	124,626,256.16	240,668,620.00	(13,358,244.00)	-5.9%
Certificated Pupil Support Salaries		1200	16,032,803.00	16,495,238.00	9,233,792.36	17,654,458.00	(1,159,220.00)	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,433,312.00	23,112,619.00	12,109,604.49	21,809,132.00	1,303,487.00	5.6%
Other Certificated Salaries		1900	1,706,334.00	1,708,039.00	1,017,751.28	1,843,552.00	(135,513.00)	-7.9%
TOTAL, CERTIFICATED SALARIES			266,917,240.00	268,626,272.00	146,987,404.29	281,975,762.00	(13,349,490.00)	-5.0%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	2,044,422.00	2,128,764.00	1,377,204.13	2,649,496.00	(520,732.00)	-24.5%
Classified Support Salaries		2200	26,712,618.00	28,851,678.00	16,292,699.22	28,690,286.00	161,392.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	18,585,136.00	19,362,447.00	11,015,376.87	19,490,732.00	(128,285.00)	-0.7%
Clerical, Technical and Office Salaries		2400	19,132,734.00	19,680,957.00	10,846,540.37	19,563,174.00	117,783.00	0.6%
Other Classified Salaries		2900	4,782,390.00	5,076,297.00	2,964,299.20	5,040,538.00	35,759.00	0.7%
TOTAL, CLASSIFIED SALARIES			71,257,300.00	75,100,143.00	42,496,119.79	75,434,226.00	(334,083.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,571,240.00	22,279,575.00	11,978,709.48	23,181,243.00	(901,668.00)	-4.0%
PERS		3201-3202	5,720,620.00	6,191,796.00	3,476,432.69	6,061,983.00	129,813.00	2.1%
OASDI/Medicare/Alternative		3301-3302	9,146,049.00	9,588,102.00	4,926,885.29	9,275,991.00	312,111.00	3.3%
Health and Welfare Benefits		3401-3402	49,725,172.00	49,965,083.00	26,265,039.99	50,241,254.00	(276,171.00)	-0.6%
Unemployment Insurance		3501-3502	169,968.00	183,994.00	94,781.30	179,801.00	4,193.00	2.3%
Workers' Compensation		3601-3602	17,172,873.00	16,799,953.00	6,342,690.92	11,432,104.00	5,367,849.00	32.0%
OPEB, Allocated		3701-3702	0.00	124,758.00	657,544.34	1,145,253.00	(1,020,495.00)	-818.0%
OPEB, Active Employees		3751-3752	7,733,481.00	7,632,950.00	3,389,967.24	3,895,936.00	3,737,014.00	49.0%
PERS Reduction		3801-3802	1,816,285.00	2,339,080.00	0.00	2,351,210.00	(12,130.00)	-0.5%
Other Employee Benefits		3901-3902	0.00	1,015.00	1,015.00	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,055,688.00	115,106,306.00	57,133,066.25	107,765,790.00	7,340,516.00	6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	124,126.00	1,416,044.00	270,515.42	137,192.00	1,278,852.00	90.3%
Books and Other Reference Materials		4200	27,776.00	465,199.00	121,470.94	181,070.00	284,129.00	61.1%
Materials and Supplies		4300	7,078,362.00	8,839,803.00	3,551,074.68	5,340,148.00	3,499,655.00	39.6%
Noncapitalized Equipment		4400	311,131.00	784,976.00	439,060.16	1,712,277.00	(927,301.00)	-118.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,541,395.00	11,506,022.00	4,382,121.20	7,370,687.00	4,135,335.00	35.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	346,812.00	525,304.00	243,663.69	396,909.00	128,395.00	24.4%
Dues and Memberships		5300	95,430.00	110,705.00	89,672.15	110,308.00	397.00	0.4%
Insurance		5400-5450	16,488.00	16,445.00	15,495.72	15,712.00	733.00	4.5%
Operations and Housekeeping Services		5500	9,662,400.00	9,744,889.00	5,104,077.13	9,662,383.00	82,506.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,388,572.00	5,519,702.00	2,597,498.49	6,236,915.00	(717,213.00)	-13.0%
Transfers of Direct Costs		5710	(1,244,710.00)	(1,452,964.00)	(87,608.25)	(2,902,168.00)	1,449,204.00	-99.7%
Transfers of Direct Costs - Interfund		5750	(79,753.00)	(81,117.00)	(35,883.24)	(82,392.00)	1,275.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	8,444,404.00	3,366,053.00	3,002,463.46	10,277,777.00	(6,911,724.00)	-205.3%
Communications		5900	3,221,474.00	2,815,198.00	1,221,069.83	2,810,735.00	4,463.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,851,117.00	20,564,215.00	12,150,448.98	26,526,179.00	(5,961,964.00)	-29.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	332,265.00	240,532.00	4,335.00	281,319.00	(40,787.00)	-17.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	329,439.00	338,842.00	103,392.93	454,664.00	(115,822.00)	-34.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	117,000.00	2,123,192.00	810,838.77	1,566,330.00	556,862.00	26.2%
Equipment Replacement		6500	550,200.00	745,821.00	286,906.07	655,000.00	90,821.00	12.2%
TOTAL, CAPITAL OUTLAY			1,328,904.00	3,448,387.00	1,205,472.77	2,957,313.00	491,074.00	14.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	(8,634,329.00)	(10,740,485.00)	0.00	(9,610,689.00)	(1,129,796.00)	10.5%
Transfers of Indirect Costs - Interfund		7350	(1,865,986.00)	(1,900,339.00)	0.00	(1,897,211.00)	(3,128.00)	0.2%
Transfers of Direct Support Costs		7370	2,408,003.00	2,220,558.00	342,587.01	1,185,903.00	1,034,655.00	46.6%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	(764,363.00)	764,363.00	New
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(8,092,312.00)	(10,420,266.00)	342,587.01	(11,086,360.00)	666,094.00	-6.4%
TOTAL, EXPENDITURES			477,859,332.00	483,931,079.00	264,697,220.29	490,943,597.00	(7,012,518.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	700,000.00	700,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	700,000.00	700,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	1,326,147.00	(1,326,147.00)	New
To: Special Reserve Fund		7612	0.00	2,941,322.00	2,881,322.00	2,941,322.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	374,516.00	374,516.00	0.00	374,516.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,465,047.00	10,464,647.00	0.00	8,964,647.00	1,500,000.00	14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,839,563.00	13,780,485.00	2,881,322.00	13,606,632.00	173,853.00	1.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(43,689,682.00)	(46,203,121.00)	0.00	(49,340,524.00)	(3,137,403.00)	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,689,682.00)	(46,203,121.00)	0.00	(49,340,524.00)	(3,137,403.00)	6.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(54,529,245.00)	(59,983,606.00)	(2,881,322.00)	(62,247,156.00)	(2,263,550.00)	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	24,189,109.00	24,150,555.00	0.00	24,132,872.00	(17,683.00)	-0.1%
2) Federal Revenue		8100-8299	80,896,465.00	105,718,705.00	34,246,549.95	90,880,456.00	(14,838,249.00)	-14.0%
3) Other State Revenue		8300-8599	127,036,648.00	134,774,320.00	84,019,091.74	133,201,657.00	(1,572,663.00)	-1.2%
4) Other Local Revenue		8600-8799	9,500.00	6,924,005.00	2,207,362.89	3,875,074.00	(3,048,931.00)	-44.0%
5) TOTAL, REVENUES			232,131,722.00	271,567,585.00	120,473,004.58	252,090,059.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	103,859,846.00	115,313,498.00	57,463,393.25	119,499,358.00	(4,185,860.00)	-3.6%
2) Classified Salaries		2000-2999	38,349,151.00	44,745,153.00	24,936,620.40	44,929,591.00	(184,438.00)	-0.4%
3) Employee Benefits		3000-3999	50,131,776.00	51,746,214.00	25,186,524.36	47,538,893.00	4,207,321.00	8.1%
4) Books and Supplies		4000-4999	24,589,597.00	87,244,863.00	20,587,681.39	37,884,701.00	49,360,162.00	56.6%
5) Services and Other Operating Expenditures		5000-5999	51,749,623.00	64,942,665.00	17,710,077.92	54,997,332.00	9,945,333.00	15.3%
6) Capital Outlay		6000-6999	137,663.00	2,955,943.00	604,987.47	1,218,279.00	1,737,664.00	58.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	0.00	242,796.00	170,232.83	266,116.00	(23,320.00)	-9.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	5,308,427.00	7,562,706.00	(434,350.15)	8,245,737.00	(683,031.00)	-9.0%
9) TOTAL, EXPENDITURES			274,126,083.00	374,753,838.00	146,225,167.47	314,580,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,994,361.00)	(103,186,253.00)	(25,752,162.89)	(62,489,948.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	33,914.00	34,028.00	0.00	34,028.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	43,689,682.00	46,203,121.00	0.00	49,340,524.00	3,137,403.00	6.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,655,768.00	46,169,093.00	0.00	49,306,496.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,661,407.00	(57,017,160.00)	(25,752,162.89)	(13,183,452.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,678,729.63	58,678,729.63		58,678,729.95	0.32	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,678,729.63	58,678,729.63		58,678,729.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,678,729.63	58,678,729.63		58,678,729.95		
2) Ending Balance, June 30 (E + F1e)			60,340,136.63	1,661,569.63		45,495,277.95		
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		45,495,277.95		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			60,340,136.63	1,661,569.63				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	1,456,663.00	1,460,504.00	0.00	1,453,744.00	(6,760.00)	-0.5%
Community Day Schools Transfer	2430	8091	187,629.00	164,416.00	0.00	192,203.00	27,787.00	16.9%
Special Education ADA Transfer	6500	8091	16,422,570.00	16,403,028.00	0.00	16,364,318.00	(38,710.00)	-0.2%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	6,122,247.00	6,122,607.00	0.00	6,122,607.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			24,189,109.00	24,150,555.00	0.00	24,132,872.00	(17,683.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,221,355.00	13,115,525.00	0.00	13,115,525.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,582,005.00	1,589,335.00	164,525.00	1,595,864.00	6,529.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	615,890.00	750,669.00	577,130.52	457,389.00	(293,280.00)	-39.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2007-08 Second 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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	62,281,911.00	71,721,464.00	31,005,077.29	67,528,806.00	(4,192,658.00)	-5.8%
Vocational and Applied Technology Education	3500-3699	8290	1,217,113.00	1,554,579.00	293,631.81	1,554,579.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	597,030.00	1,386,456.00	250,821.18	1,210,487.00	(175,969.00)	-12.7%
JTPA / WIA	5600-5625	8290	87,730.00	87,730.00	12,573.32	87,730.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,293,431.00	15,512,947.00	1,942,790.83	5,330,076.00	(10,182,871.00)	-65.6%
TOTAL, FEDERAL REVENUE			80,896,465.00	105,718,705.00	34,246,549.95	90,880,456.00	(14,838,249.00)	-14.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	149,888.00	142,034.00	95,548.00	172,286.00	30,252.00	21.3%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	3,309,799.00	3,309,799.00	2,254,445.00	3,309,799.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	(7,596.00)	(7,596.00)	(7,596.00)	New
Special Education Master Plan								
Current Year	6500	8311	44,864,445.00	45,068,374.00	27,045,863.00	45,068,374.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	798,243.00	798,243.00	478,210.00	798,243.00	0.00	0.0%
Home-to-School Transportation	7230	8311	7,210,481.00	7,560,937.00	3,537,005.00	7,560,937.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	110,686.00	0.00	110,686.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	17,918,969.00	17,568,381.00	8,784,190.00	17,568,381.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	819,317.00	856,432.00	400,640.00	856,432.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	1,756,254.00	1,924,059.00	208,416.91	1,924,059.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	1,497,153.00	1,470,646.00	710,500.00	1,470,646.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	2,954,279.00	3,032,671.00	2,370,850.00	3,032,671.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590	6,250,459.00	6,190,276.00	5,572,034.00	6,235,276.00	45,000.00	0.7%
Staff Development	7292, 7294, 7295, 7296, 7305	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	140,238.00	940,443.00	398,629.21	375,451.00	(564,992.00)	-60.1%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	219,844.00	219,844.00	(162.00)	169,172.00	(50,672.00)	-23.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,297,271.00	1,297,271.00	655,282.00	1,416,012.00	118,741.00	9.2%
Professional Development Block Grant	7393	8590	1,960,989.00	1,960,767.00	1,568,614.00	1,960,767.00	0.00	0.0%

2007-08 Second 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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Targeted Instructional Improvement Block Grant	7394	8590	12,135,671.00	12,134,301.00	11,004,962.00	12,134,301.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	6,300,000.00	6,554,973.00	5,243,978.00	6,554,973.00	0.00	0.0%
Quality Education Investment Act	7400	8590	924,267.00	924,267.00	924,266.00	924,267.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,529,081.00	22,709,916.00	12,773,416.62	21,566,520.00	(1,143,396.00)	-5.0%
TOTAL, OTHER STATE REVENUE			127,036,648.00	134,774,320.00	84,019,091.74	133,201,657.00	1,572,663.00	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,500.00	6,924,005.00	2,207,362.89	3,875,074.00	(3,048,931.00)	-44.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,500.00	6,924,005.00	2,207,362.89	3,875,074.00	(3,048,931.00)	-44.0%
TOTAL, REVENUES			232,131,722.00	271,567,585.00	120,473,004.58	252,090,059.00	(19,477,526.00)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Teachers' Salaries		1100	76,480,183.00	79,280,420.00	40,205,760.16	86,223,155.00	(6,942,735.00)	-8.8%
Certificated Pupil Support Salaries		1200	12,555,060.00	16,676,885.00	8,309,970.50	16,248,818.00	428,067.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,372,210.00	6,372,148.00	3,223,105.23	5,999,770.00	372,378.00	5.8%
Other Certificated Salaries		1900	9,452,393.00	12,984,045.00	5,724,557.36	11,027,615.00	1,956,430.00	15.1%
TOTAL, CERTIFICATED SALARIES			103,859,846.00	115,313,498.00	57,463,393.25	119,499,358.00	(4,185,860.00)	-3.6%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	17,470,560.00	20,323,422.00	11,304,667.95	20,381,648.00	(58,226.00)	-0.3%
Classified Support Salaries		2200	12,957,388.00	12,964,893.00	8,014,797.05	14,100,595.00	(1,135,702.00)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	3,323,089.00	5,835,906.00	2,839,864.15	5,457,963.00	377,943.00	6.5%
Clerical, Technical and Office Salaries		2400	4,161,751.00	4,519,927.00	2,197,679.26	3,974,578.00	545,349.00	12.1%
Other Classified Salaries		2900	436,363.00	1,101,005.00	579,611.99	1,014,807.00	86,198.00	7.8%
TOTAL, CLASSIFIED SALARIES			38,349,151.00	44,745,153.00	24,936,620.40	44,929,591.00	(184,438.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,448,590.00	7,127,192.00	4,618,328.28	8,758,767.00	(1,631,575.00)	-22.9%
PERS		3201-3202	3,286,028.00	3,164,573.00	1,882,842.43	3,349,540.00	(184,967.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	4,385,647.00	4,029,045.00	2,439,438.56	4,466,514.00	(437,469.00)	-10.9%
Health and Welfare Benefits		3401-3402	22,852,104.00	28,689,163.00	11,577,762.19	21,848,082.00	6,841,081.00	23.8%
Unemployment Insurance		3501-3502	76,556.00	133,548.00	41,214.19	82,590.00	50,958.00	38.2%
Workers' Compensation		3601-3602	7,108,832.00	4,734,969.00	2,784,353.68	5,302,059.00	(567,090.00)	-12.0%
OPEB, Allocated		3701-3702	0.00	437,023.00	288,970.98	424,710.00	12,313.00	2.8%
OPEB, Active Employees		3751-3752	3,192,001.00	2,769,319.00	1,553,614.05	2,631,600.00	137,719.00	5.0%
PERS Reduction		3801-3802	782,018.00	661,382.00	0.00	675,031.00	(13,649.00)	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,131,776.00	51,746,214.00	25,186,524.36	47,538,893.00	4,207,321.00	8.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,085,605.00	19,258,459.00	8,625,761.61	12,203,005.00	7,055,454.00	36.6%
Books and Other Reference Materials		4200	928,471.00	2,416,688.00	895,694.33	1,457,548.00	959,140.00	39.7%
Materials and Supplies		4300	16,060,407.00	51,453,528.00	6,171,263.18	15,447,836.00	36,005,692.00	70.0%
Noncapitalized Equipment		4400	1,506,114.00	14,088,853.00	4,891,656.28	8,756,548.00	5,332,305.00	37.8%
Food		4700	9,000.00	27,335.00	3,305.99	19,764.00	7,571.00	27.7%
TOTAL, BOOKS AND SUPPLIES			24,589,597.00	87,244,863.00	20,587,681.39	37,884,701.00	49,360,162.00	56.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	13,306,672.00	3,749,383.10	14,892,217.00	(1,585,545.00)	-11.9%
Travel and Conferences		5200	977,023.00	2,621,949.00	950,515.14	1,352,115.00	1,269,834.00	48.4%
Dues and Memberships		5300	11,009.00	42,683.00	22,979.50	24,457.00	18,226.00	42.7%
Insurance		5400-5450	0.00	3,005.00	0.00	900.00	2,105.00	70.0%
Operations and Housekeeping Services		5500	91,235.00	142,438.00	84,400.26	135,660.00	6,778.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,231,820.00	5,397,440.00	1,033,879.63	3,001,432.00	2,396,008.00	44.4%
Transfers of Direct Costs		5710	1,244,711.00	1,452,964.00	87,608.26	2,902,168.00	(1,449,204.00)	-99.7%
Transfers of Direct Costs - Interfund		5750	(7,600.00)	(7,600.00)	0.00	(2,500.00)	(5,100.00)	67.1%
Professional/Consulting Services and Operating Expenditures		5800	44,131,622.00	41,855,405.00	11,713,524.89	32,576,736.00	9,278,669.00	22.2%
Communications		5900	69,803.00	127,709.00	67,787.14	114,147.00	13,562.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,749,623.00	64,942,665.00	17,710,077.92	54,997,332.00	9,945,333.00	15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	30,000.00	423,757.00	232,930.91	422,411.00	1,346.00	0.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,850,990.00	8,448.03	82,969.00	1,768,021.00	95.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	107,663.00	574,742.00	363,608.53	606,445.00	(31,703.00)	-5.5%
Equipment Replacement		6500	0.00	106,454.00	0.00	106,454.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			137,663.00	2,955,943.00	604,987.47	1,218,279.00	1,737,664.00	58.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	92,796.00	25,584.83	121,468.00	(28,672.00)	-30.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	150,000.00	144,648.00	144,648.00	5,352.00	3.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	242,796.00	170,232.83	266,116.00	(23,320.00)	-9.6%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	8,634,329.00	10,740,485.00	0.00	9,610,689.00	1,129,796.00	10.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	(2,408,003.00)	(2,220,558.00)	(342,587.01)	(1,185,903.00)	(1,034,655.00)	46.6%
Transfers of Direct Support Costs - Interfund		7380	(917,899.00)	(957,221.00)	(91,763.14)	(179,049.00)	(778,172.00)	81.3%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			5,308,427.00	7,562,706.00	(434,350.15)	8,245,737.00	(683,031.00)	-9.0%
TOTAL, EXPENDITURES			274,126,083.00	374,753,838.00	146,225,167.47	314,580,007.00	60,173,831.00	16.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,914.00	34,028.00	0.00	34,028.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,914.00	34,028.00	0.00	34,028.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	43,689,682.00	46,203,121.00	0.00	49,340,524.00	3,137,403.00	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			43,689,682.00	46,203,121.00	0.00	49,340,524.00	3,137,403.00	6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,655,768.00	46,169,093.00	0.00	49,306,496.00	(3,137,403.00)	6.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	497,787,107.00	498,179,822.00	283,051,691.93	498,274,766.00	94,944.00	0.0%
2) Federal Revenue		8100-8299	82,437,636.00	108,591,621.00	37,119,465.95	93,753,372.00	(14,838,249.00)	-13.7%
3) Other State Revenue		8300-8599	170,117,290.00	178,834,575.00	97,325,034.04	178,149,259.00	(685,316.00)	-0.4%
4) Other Local Revenue		8600-8799	8,232,562.00	17,291,350.00	10,052,093.32	18,672,178.00	1,380,828.00	8.0%
5) TOTAL, REVENUES			758,574,595.00	802,897,368.00	427,548,285.24	788,849,575.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	370,777,086.00	383,939,770.00	204,450,797.54	401,475,120.00	(17,535,350.00)	-4.6%
2) Classified Salaries		2000-2999	109,606,451.00	119,845,296.00	67,432,740.19	120,363,817.00	(518,521.00)	-0.4%
3) Employee Benefits		3000-3999	163,187,464.00	166,852,520.00	82,319,590.61	155,304,683.00	11,547,837.00	6.9%
4) Books and Supplies		4000-4999	32,130,992.00	98,750,885.00	24,969,802.59	45,255,388.00	53,495,497.00	54.2%
5) Services and Other Operating Expenditures		5000-5999	77,600,740.00	85,506,880.00	29,860,526.90	81,523,511.00	3,983,369.00	4.7%
6) Capital Outlay		6000-6999	1,466,567.00	6,404,330.00	1,810,460.24	4,175,592.00	2,228,738.00	34.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	0.00	242,796.00	170,232.83	266,116.00	(23,320.00)	-9.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(2,783,885.00)	(2,857,560.00)	(91,763.14)	(2,840,623.00)	(16,937.00)	0.6%
9) TOTAL, EXPENDITURES			751,985,415.00	858,684,917.00	410,922,387.76	805,523,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,589,180.00	(55,787,549.00)	16,625,897.48	(16,674,029.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	700,000.00	700,000.00	New
b) Transfers Out		7610-7629	10,873,477.00	13,814,513.00	2,881,322.00	13,640,660.00	173,853.00	1.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,873,477.00)	(13,814,513.00)	(2,881,322.00)	(12,940,660.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,284,297.00)	(69,602,062.00)	13,744,575.48	(29,614,689.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,006,776.13	100,006,776.13		100,006,776.45	0.32	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,006,776.13	100,006,776.13		100,006,776.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,006,776.13	100,006,776.13		100,006,776.45		
2) Ending Balance, June 30 (E + F1e)			95,722,479.13	30,404,714.13		70,392,087.45		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,400,000.00	1,400,000.00		1,400,000.00		
Prepaid Expenditures		9713	300,000.00	300,000.00		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		45,495,277.95		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		16,383,285.00		
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		2,474,756.00		
Revenue Limit Set-Aside .5%	0000	9780				2,474,756.00		
c) Undesignated Amount						3,932,118.50		
d) Unappropriated Amount			93,615,829.13	28,298,064.13				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	427,639,616.00	424,714,718.00	242,028,036.00	424,805,373.00	90,655.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,883,059.00	2,868,206.00	1,719,163.00	2,855,004.00	(13,202.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	588,600.00	588,600.00	294,663.24	588,600.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	82.00	983,524.00	1,177,487.15	983,524.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,960,190.00	59,478,248.00	31,545,539.87	59,478,248.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,162,968.00	1,218,274.00	1,043,097.03	1,218,274.00	0.00	0.0%
Prior Years' Taxes		8043	5,105,270.00	3,829,572.00	3,450,720.18	3,829,572.00	0.00	0.0%
Supplemental Taxes		8044	4,585,185.00	4,265,199.00	2,310,945.52	4,265,199.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(2,600,254.00)	(494,653.57)	(2,600,254.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	62,748.67	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	77,630.00	77,630.00	37,965.56	77,630.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(38,815.00)	(38,815.00)	0.00	(38,815.00)	0.00	0.0%
Subtotal, Revenue Limit Sources			494,963,785.00	495,384,902.00	283,175,712.65	495,462,355.00	77,453.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(24,189,109.00)	(24,150,555.00)	0.00	(24,132,872.00)	17,683.00	-0.1%
Continuation Education ADA Transfer	2200	8091	1,456,663.00	1,460,504.00	0.00	1,453,744.00	(6,760.00)	-0.5%
Community Day Schools Transfer	2430	8091	187,629.00	164,416.00	0.00	192,203.00	27,787.00	16.9%
Special Education ADA Transfer	6500	8091	16,422,570.00	16,403,028.00	0.00	16,364,318.00	(38,710.00)	-0.2%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	6,122,247.00	6,122,607.00	0.00	6,122,607.00	0.00	0.0%
PERS Reduction Transfer		8092	3,078,411.00	3,133,383.00	0.00	3,149,554.00	16,171.00	0.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(255,089.00)	(338,463.00)	(124,020.72)	(337,143.00)	1,320.00	-0.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			497,787,107.00	498,179,822.00	283,051,691.93	498,274,766.00	94,944.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,221,355.00	13,115,525.00	0.00	13,115,525.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,582,005.00	1,589,335.00	164,525.00	1,595,864.00	6,529.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	615,890.00	750,669.00	577,130.52	457,389.00	(293,280.00)	-39.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	62,281,911.00	71,721,464.00	31,005,077.29	67,528,806.00	(4,192,658.00)	-5.8%
Vocational and Applied Technology Education	3500-3699	8290	1,217,113.00	1,554,579.00	293,631.81	1,554,579.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	597,030.00	1,386,456.00	250,821.18	1,210,487.00	(175,969.00)	-12.7%
JTPA / WIA	5600-5625	8290	87,730.00	87,730.00	12,573.32	87,730.00	0.00	0.0%
Other Federal Revenue	All Other	8290	2,834,602.00	18,385,863.00	4,815,706.83	8,202,992.00	(10,182,871.00)	-55.4%
TOTAL, FEDERAL REVENUE			82,437,636.00	108,591,621.00	37,119,465.95	93,753,372.00	(14,838,249.00)	-13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	4,887,558.00	5,365,360.00	2,535,913.00	5,742,933.00	377,573.00	7.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	149,888.00	142,034.00	95,548.00	172,286.00	30,252.00	21.3%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	3,309,799.00	3,309,799.00	2,254,445.00	3,309,799.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	(7,596.00)	(7,596.00)	(7,596.00)	New
Special Education Master Plan								
Current Year	6500	8311	44,864,445.00	45,068,374.00	27,045,863.00	45,068,374.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	798,243.00	798,243.00	478,210.00	798,243.00	0.00	0.0%
Home-to-School Transportation	7230	8311	7,210,481.00	7,560,937.00	3,537,005.00	7,560,937.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	110,686.00	0.00	110,686.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	17,918,969.00	17,568,381.00	8,784,190.00	17,568,381.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	819,317.00	856,432.00	400,640.00	856,432.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	26,407,600.00	26,395,029.00	6,901,537.00	26,395,029.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	326,464.00	326,464.00	240,548.00	414,737.00	88,273.00	27.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
State Lottery Revenue		8560	12,663,515.00	13,186,486.00	3,648,170.35	13,186,486.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	1,497,153.00	1,470,646.00	710,500.00	1,470,646.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	2,954,279.00	3,032,671.00	2,370,850.00	3,032,671.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590	6,250,459.00	6,190,276.00	5,572,034.00	6,235,276.00	45,000.00	0.7%
Staff Development	7292, 7294, 7295, 7296, 7305	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	140,238.00	940,443.00	398,629.21	375,451.00	(564,992.00)	-60.1%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	219,844.00	219,844.00	(162.00)	169,172.00	(50,672.00)	-23.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	1,297,271.00	1,297,271.00	655,282.00	1,416,012.00	118,741.00	9.2%
Professional Development Block Grant	7393	8590	1,960,989.00	1,960,767.00	1,568,614.00	1,960,767.00	0.00	0.0%

2007-08 Second Interim
General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Targeted Instructional Improvement Block Grant	7394	8590	12,135,671.00	12,134,301.00	11,004,962.00	12,134,301.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	6,300,000.00	6,554,973.00	5,243,978.00	6,554,973.00	0.00	0.0%
Quality Education Investment Act	7400	8590	924,267.00	924,267.00	924,266.00	924,267.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,080,840.00	23,420,891.00	12,961,607.48	22,698,996.00	(721,895.00)	-3.1%
TOTAL, OTHER STATE REVENUE			170,117,290.00	178,834,575.00	97,325,034.04	178,149,259.00	(685,316.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	33,000.00	33,000.00	36,192.69	33,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	5,939.00	5,939.00	7,181.00	1,242.00	20.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	380,866.00	468,681.25	995,045.00	614,179.00	161.3%
Interest		8660	2,600,000.00	2,600,000.00	1,535,193.22	4,500,000.00	1,900,000.00	73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	38,815.00	38,815.00	0.00	38,815.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,560,747.00	14,232,730.00	8,006,087.16	13,098,137.00	(1,134,593.00)	-8.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,232,562.00	17,291,350.00	10,052,093.32	18,672,178.00	1,380,828.00	8.0%
TOTAL, REVENUES			758,574,595.00	802,897,368.00	427,548,285.24	788,849,575.00	(14,047,793.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Teachers' Salaries		1100	303,224,974.00	306,590,796.00	164,832,016.32	326,891,775.00	(20,300,979.00)	-6.6%
Certificated Pupil Support Salaries		1200	28,587,863.00	33,172,123.00	17,543,762.86	33,903,276.00	(731,153.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	27,805,522.00	29,484,767.00	15,332,709.72	27,808,902.00	1,675,865.00	5.7%
Other Certificated Salaries		1900	11,158,727.00	14,692,084.00	6,742,308.64	12,871,167.00	1,820,917.00	12.4%
TOTAL, CERTIFICATED SALARIES			370,777,086.00	383,939,770.00	204,450,797.54	401,475,120.00	(17,535,350.00)	-4.6%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	19,514,982.00	22,452,186.00	12,681,872.08	23,031,144.00	(578,958.00)	-2.6%
Classified Support Salaries		2200	39,670,006.00	41,816,571.00	24,307,496.27	42,790,881.00	(974,310.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	21,908,225.00	25,198,353.00	13,855,241.02	24,948,695.00	249,658.00	1.0%
Clerical, Technical and Office Salaries		2400	23,294,485.00	24,200,884.00	13,044,219.63	23,537,752.00	663,132.00	2.7%
Other Classified Salaries		2900	5,218,753.00	6,177,302.00	3,543,911.19	6,055,345.00	121,957.00	2.0%
TOTAL, CLASSIFIED SALARIES			109,606,451.00	119,845,296.00	67,432,740.19	120,363,817.00	(518,521.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,019,830.00	29,406,767.00	16,597,037.76	31,940,010.00	(2,533,243.00)	-8.6%
PERS		3201-3202	9,006,648.00	9,356,369.00	5,359,275.12	9,411,523.00	(55,154.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	13,531,696.00	13,617,147.00	7,366,323.85	13,742,505.00	(125,358.00)	-0.9%
Health and Welfare Benefits		3401-3402	72,577,276.00	78,654,246.00	37,842,802.18	72,089,336.00	6,564,910.00	8.3%
Unemployment Insurance		3501-3502	246,524.00	317,542.00	135,995.49	262,391.00	55,151.00	17.4%
Workers' Compensation		3601-3602	24,281,705.00	21,534,922.00	9,127,044.60	16,734,163.00	4,800,759.00	22.3%
OPEB, Allocated		3701-3702	0.00	561,781.00	946,515.32	1,569,963.00	(1,008,182.00)	-179.5%
OPEB, Active Employees		3751-3752	10,925,482.00	10,402,269.00	4,943,581.29	6,527,536.00	3,874,733.00	37.2%
PERS Reduction		3801-3802	2,598,303.00	3,000,462.00	0.00	3,026,241.00	(25,779.00)	-0.9%
Other Employee Benefits		3901-3902	0.00	1,015.00	1,015.00	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			163,187,464.00	166,852,520.00	82,319,590.61	155,304,683.00	11,547,837.00	6.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,209,731.00	20,674,503.00	8,896,277.03	12,340,197.00	8,334,306.00	40.3%
Books and Other Reference Materials		4200	956,247.00	2,881,887.00	1,017,165.27	1,638,618.00	1,243,269.00	43.1%
Materials and Supplies		4300	23,138,769.00	60,293,331.00	9,722,337.86	20,787,984.00	39,505,347.00	65.5%
Noncapitalized Equipment		4400	1,817,245.00	14,873,829.00	5,330,716.44	10,468,825.00	4,405,004.00	29.6%
Food		4700	9,000.00	27,335.00	3,305.99	19,764.00	7,571.00	27.7%
TOTAL, BOOKS AND SUPPLIES			32,130,992.00	98,750,885.00	24,969,802.59	45,255,388.00	53,495,497.00	54.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	13,306,672.00	3,749,383.10	14,892,217.00	(1,585,545.00)	-11.9%
Travel and Conferences		5200	1,323,835.00	3,147,253.00	1,194,178.83	1,749,024.00	1,398,229.00	44.4%
Dues and Memberships		5300	106,439.00	153,388.00	112,651.65	134,765.00	18,623.00	12.1%
Insurance		5400-5450	16,488.00	19,450.00	15,495.72	16,612.00	2,838.00	14.6%
Operations and Housekeeping Services		5500	9,753,635.00	9,887,327.00	5,188,477.39	9,798,043.00	89,284.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,620,392.00	10,917,142.00	3,631,378.12	9,238,347.00	1,678,795.00	15.4%
Transfers of Direct Costs		5710	1.00	0.00	0.01	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(87,353.00)	(88,717.00)	(35,883.24)	(84,892.00)	(3,825.00)	4.3%
Professional/Consulting Services and Operating Expenditures		5800	52,576,026.00	45,221,458.00	14,715,988.35	42,854,513.00	2,366,945.00	5.2%
Communications		5900	3,291,277.00	2,942,907.00	1,288,856.97	2,924,882.00	18,025.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,600,740.00	85,506,880.00	29,860,526.90	81,523,511.00	3,983,369.00	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	362,265.00	664,289.00	237,265.91	703,730.00	(39,441.00)	-5.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	329,439.00	2,189,832.00	111,840.96	537,633.00	1,652,199.00	75.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	224,663.00	2,697,934.00	1,174,447.30	2,172,775.00	525,159.00	19.5%
Equipment Replacement		6500	550,200.00	852,275.00	286,906.07	761,454.00	90,821.00	10.7%
TOTAL, CAPITAL OUTLAY			1,466,567.00	6,404,330.00	1,810,460.24	4,175,592.00	2,228,738.00	34.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	92,796.00	25,584.83	121,468.00	(28,672.00)	-30.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	150,000.00	144,648.00	144,648.00	5,352.00	3.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	242,796.00	170,232.83	266,116.00	(23,320.00)	-9.6%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,865,986.00)	(1,900,339.00)	0.00	(1,897,211.00)	(3,128.00)	0.2%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00		
Transfers of Direct Support Costs - Interfund		7380	(917,899.00)	(957,221.00)	(91,763.14)	(943,412.00)	(13,809.00)	1.4%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(2,783,885.00)	(2,857,560.00)	(91,763.14)	(2,840,623.00)	(16,937.00)	0.6%
TOTAL, EXPENDITURES			751,985,415.00	858,684,917.00	410,922,387.76	805,523,604.00	53,161,313.00	6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	700,000.00	700,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	700,000.00	700,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	1,326,147.00	(1,326,147.00)	New
To: Special Reserve Fund		7612	0.00	2,941,322.00	2,881,322.00	2,941,322.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	374,516.00	374,516.00	0.00	374,516.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,498,961.00	10,498,675.00	0.00	8,998,675.00	1,500,000.00	14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,873,477.00	13,814,513.00	2,881,322.00	13,640,660.00	173,853.00	1.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(10,873,477.00)	(13,814,513.00)	(2,881,322.00)	(12,940,660.00)	(873,853.00)	-6.3%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	474,141,894.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		5,777.08	4.99%	6,065.08	3.02%	6,248.08
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		85,389.79	-3.20%	82,658.15	-3.39%	79,857.79
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		493,303,648.01	1.63%	501,328,292.40	-0.47%	498,957,860.54
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,647,512.00	1.52%	1,672,515.00	-0.42%	1,665,410.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		494,951,160.01	1.63%	503,000,807.40	-0.47%	500,623,270.54
f. Deficit Factor (Form RLI, line 16)		1.00000	-6.99%	0.93010	0.00%	0.93010
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		494,951,160.01	-5.48%	467,841,050.96	-0.47%	465,629,703.93
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		3,318,294.00	-5.27%	3,143,514.00	-0.31%	3,133,692.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(24,132,872.00)	-4.90%	(22,949,329.00)	0.00%	(22,949,329.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		5,312.00	101.56%	10,707.00	-63.09%	3,952.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		474,141,894.01	-5.50%	448,045,942.96	-0.50%	445,818,018.93
2. Federal Revenues	8100-8299	2,872,916.00	-27.44%	2,084,664.00	-100.00%	0.00
3. Other State Revenues	8300-8599	44,947,602.00	-6.96%	41,818,508.00	-2.39%	40,818,508.00
4. Other Local Revenues	8600-8799	14,797,104.00	2.67%	15,191,972.00	0.00%	15,191,972.00
5. Other Financing Sources	8910-8999	(48,640,524.00)	1.03%	(49,140,524.00)	0.00%	(49,140,524.00)
6. Total (Sum lines A1k thru A5)		488,118,992.01	-6.17%	458,000,562.96	-1.16%	452,687,974.93
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				281,975,762.00		261,174,361.00
b. Step & Column Adjustment				6,767,418.00		6,268,185.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,568,819.00)		(6,790,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	281,975,762.00	-7.38%	261,174,361.00	-0.20%	260,652,546.00
2. Classified Salaries						
a. Base Salaries				75,434,226.00		70,319,592.00
b. Step & Column Adjustment				256,476.00		239,087.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,371,110.00)		(810,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	75,434,226.00	-6.78%	70,319,592.00	-0.81%	69,748,679.00
3. Employee Benefits	3000-3999	107,765,790.00	-0.95%	106,739,935.00	3.38%	110,347,847.00
4. Books and Supplies	4000-4999	7,370,687.00	-33.21%	4,922,679.00	-3.22%	4,764,169.00
5. Services and Other Operating Expenditures	5000-5999	26,526,179.00	-18.73%	21,556,785.00	-0.90%	21,362,657.00
6. Capital Outlay	6000-6999	2,957,313.00	-51.58%	1,432,060.00	-3.22%	1,385,948.00
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	(11,086,360.00)	-4.06%	(10,636,092.00)	0.00%	(10,636,092.00)
9. Other Financing Uses	7600-7699	13,606,632.00	-8.42%	12,461,632.00	1.44%	12,641,632.00
10. Other Adjustments (Explain in Section F below)				(2,750,000.00)		(18,000,000.00)
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		504,550,229.00	-7.79%	465,220,952.00	-2.78%	452,267,386.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,431,236.99)		(7,220,389.04)		420,588.93
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,328,046.50		24,896,809.51		17,676,420.47
2. Ending Fund Balance (Sum lines C and D1)		24,896,809.51		17,676,420.47		18,097,009.40
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,106,650.00		2,106,650.00		2,106,650.00
b. Designated for Economic Uncertainties	9770	16,383,285.00		15,362,013.00		15,429,485.00
c. Fund Balance Designations	9775, 9780	2,474,756.00				
d. Undesignated/Unappropriated Balance	9790	3,932,118.50		207,757.47		560,874.40
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		24,896,809.50		17,676,420.47		18,097,009.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	16,383,285.00		15,362,013.00		15,429,485.00
b. Undesignated/Unappropriated Amount	9790	3,932,118.50		207,757.47		560,874.40
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	7,255,002.18				
3. Total Available Reserves (Sum lines E1 thru E2b)		27,570,405.68		15,569,770.47		15,990,359.40
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.						
The governing board will take any and all necessary steps and actions to ensure the fiscal solvency of the district. This is evidenced by two board actions for budget reductions within a short period of time subsequent to the release of the Governors proposed budget. Discussions and analyses are on-going to complete a fiscal stabilization plan. Future board actions are expected to ensure a balanced budget and the required reserve levels are met for the current and two subsequent fiscal years. All revenue and expenditure assumptions are being reviewed multiple times to ensure accuracy based on available information. District administrators continue to streamline processes and programs to achieve cost savings and expenditure avoidance. Review of programs such as supplemental instruction and others are in progress in order to maximize revenues while maintaining service delivery to the students. The business office meets with the program offices on a daily basis to maintain a high level of communication, brainstorm ideas, and share latest information. The entire district is involved with problem solving and critical thinking activities.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	24,132,872.00	-4.90%	22,949,329.00	0.00%	22,949,329.00
2. Federal Revenues	8100-8299	90,880,456.00	0.00%	90,880,456.00	0.00%	90,880,456.00
3. Other State Revenues	8300-8599	133,201,657.00	-6.40%	124,673,937.00	0.00%	124,673,937.00
4. Other Local Revenues	8600-8799	3,875,074.00	0.00%	3,875,074.00	0.00%	3,875,074.00
5. Other Financing Sources	8910-8999	49,340,524.00	-0.41%	49,140,524.00	0.00%	49,140,524.00
6. Total (Sum lines A1 thru A5)		301,430,583.00	-3.29%	291,519,320.00	0.00%	291,519,320.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				119,499,358.00		117,367,343.00
b. Step & Column Adjustment				2,867,985.00		2,816,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,000,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	119,499,358.00	-1.78%	117,367,343.00	2.40%	120,184,159.00
2. Classified Salaries						
a. Base Salaries				44,929,591.00		43,832,352.00
b. Step & Column Adjustment				152,761.00		149,030.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,250,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,929,591.00	-2.44%	43,832,352.00	0.34%	43,981,382.00
3. Employee Benefits	3000-3999	47,538,893.00	3.10%	49,013,106.00	5.60%	51,759,029.00
4. Books and Supplies	4000-4999	37,884,701.00	-27.62%	27,421,210.00	-10.51%	24,538,247.00
5. Services and Other Operating Expenditures	5000-5999	54,997,332.00	-3.23%	53,223,122.00	-3.22%	51,509,337.00
6. Capital Outlay	6000-6999	1,218,279.00	-3.39%	1,176,979.00	-3.22%	1,139,080.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	266,116.00	0.00%	266,116.00	0.00%	266,116.00
8. Direct Support/Indirect Costs	7300-7399	8,245,737.00	-5.46%	7,795,469.00	0.00%	7,795,469.00
9. Other Financing Uses	7600-7699	34,028.00	0.00%	34,028.00	0.00%	34,028.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out and Uses (Sum lines B1 thru B10)		314,614,035.00	-4.60%	300,129,725.00	0.36%	301,206,847.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(13,183,452.00)		(8,610,405.00)		(9,687,527.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		58,678,729.95		45,495,277.95		36,884,872.95
2. Ending Fund Balance (Sum lines C and D1)		45,495,277.95		36,884,872.95		27,197,345.95
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	45,495,277.95		36,884,872.95		27,197,345.95
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		45,495,277.95		36,884,872.95		27,197,345.95

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
<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)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	498,274,766.00	-5.47%	470,995,271.96	-0.47%	468,767,347.93
2. Federal Revenues	8100-8299	93,753,372.00	-0.84%	92,965,120.00	-2.24%	90,880,456.00
3. Other State Revenues	8300-8599	178,149,259.00	-6.54%	166,492,445.00	-0.60%	165,492,445.00
4. Other Local Revenues	8600-8799	18,672,178.00	2.11%	19,067,046.00	0.00%	19,067,046.00
5. Other Financing Sources	8910-8999	700,000.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		789,549,575.01	-5.07%	749,519,882.96	-0.71%	744,207,294.93
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				401,475,120.00		378,541,704.00
b. Step & Column Adjustment				9,635,403.00		9,085,001.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(32,568,819.00)		(6,790,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	401,475,120.00	-5.71%	378,541,704.00	0.61%	380,836,705.00
2. Classified Salaries						
a. Base Salaries				120,363,817.00		114,151,944.00
b. Step & Column Adjustment				409,237.00		388,117.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,621,110.00)		(810,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	120,363,817.00	-5.16%	114,151,944.00	-0.37%	113,730,061.00
3. Employee Benefits	3000-3999	155,304,683.00	0.29%	155,753,041.00	4.08%	162,106,876.00
4. Books and Supplies	4000-4999	45,255,388.00	-28.53%	32,343,889.00	-9.40%	29,302,416.00
5. Services and Other Operating Expenditures	5000-5999	81,523,511.00	-8.27%	74,779,907.00	-2.55%	72,871,994.00
6. Capital Outlay	6000-6999	4,175,592.00	-37.52%	2,609,039.00	-3.22%	2,525,028.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	266,116.00	0.00%	266,116.00	0.00%	266,116.00
8. Direct Support/Indirect Costs	7300-7399	(2,840,623.00)	0.00%	(2,840,623.00)	0.00%	(2,840,623.00)
9. Other Financing Uses	7600-7699	13,640,660.00	-8.39%	12,495,660.00	1.44%	12,675,660.00
10. Other Adjustments				(2,750,000.00)		(18,000,000.00)
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		819,164,264.00	-6.57%	765,350,677.00	-1.55%	753,474,233.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(29,614,688.99)		(15,830,794.04)		(9,266,938.07)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		100,006,776.45		70,392,087.46		54,561,293.42
2. Ending Fund Balance (Sum lines C and D1)		70,392,087.46		54,561,293.42		45,294,355.35
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	47,601,927.95		38,991,522.95		29,303,995.95
b. Designated for Economic Uncertainties	9770	16,383,285.00		15,362,013.00		15,429,485.00
c. Fund Balance Designations	9775, 9780	2,474,756.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	3,932,118.50		207,757.47		560,874.40
e. Total Components of Ending Fund Balance		70,392,087.45		54,561,293.42		45,294,355.35
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	16,383,285.00		15,362,013.00		15,429,485.00
b. Undesignated/Unappropriated Amount	9790	3,932,118.50		207,757.47		560,874.40
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	7,255,002.18		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		27,570,405.68		15,569,770.47		15,990,359.40
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>No</u>						
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 (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22)						
		82,621.62		79,820.75		77,250.52
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		819,164,264.00		765,350,677.00		753,474,233.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		819,164,264.00		765,350,677.00		753,474,233.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		16,383,285.28		15,307,013.54		15,069,484.66
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		16,383,285.28		15,307,013.54		15,069,484.66
h. Available Reserves (Line E3) Meet 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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2007-08)	85,369.24	85,389.79	0.0%	Met
1st Subsequent Year (2008-09)	83,020.97	82,658.15	-0.4%	Met
2nd Subsequent Year (2009-10)	80,207.93	79,857.79	-0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not changed by more than two percent in any of the current year or two subsequent fiscal years, since first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2007-08)	87,321	87,321	0.0%	Met
1st Subsequent Year (2008-09)	84,361	84,361	0.0%	Met
2nd Subsequent Year (2009-10)	81,641	81,641	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment Ratio

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2004-05)	90,552	95,275	95.0%
Second Prior Year (2005-06)	87,657	92,622	94.6%
First Prior Year (2006-07)	85,353	89,668	95.2%
		Historical Average Ratio:	94.9%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			95.4%

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 A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2007-08)	82,622	87,321	94.6%	Met
1st Subsequent Year (2008-09)	79,821	84,361	94.6%	Met
2nd Subsequent Year (2009-10)	77,251	81,641	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2007-08)	492,552,272.00		
1st Subsequent Year (2008-09)	499,747,779.00	465,215,257.00	-6.9%	Not Met
2nd Subsequent Year (2009-10)	494,967,051.00	462,998,526.00	-6.5%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Governor's proposed budget for 08-09 deficits the revenue limit by 6.9%. The reduction continues into the next year.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2004-05)	597,203,113.25	685,365,226.54	87.1%
Second Prior Year (2005-06)	617,064,118.25	708,086,223.23	87.1%
First Prior Year (2006-07)	648,497,526.79	748,027,893.32	86.7%
Historical Average Ratio:			87.0%
District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):			85.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Fund 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2007-08)	677,143,620.00	805,523,604.00	84.1%	Not Met
1st Subsequent Year (2008-09)	648,446,689.00	752,855,017.00	86.1%	Met
2nd Subsequent Year (2009-10)	656,673,642.00	740,798,573.00	88.6%	Met

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

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

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

Explanation:
(required if NOT met)

Total expenditures for 07-08 are increased in non-salary objects to cover textbook purchases and supply items purchased with one-time grant monies, reducing the percentage of salaries and benefits to total expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Status
Federal Revenue (Fund 01, Objects 8100-8299)				
Current Year (2007-08)	88,146,686.00	93,753,372.00	6.4%	Not Met
1st Subsequent Year (2008-09)	88,146,686.00	92,965,120.00	5.5%	Not Met
2nd Subsequent Year (2009-10)	88,146,686.00	90,880,456.00	3.1%	Met
Other State Revenue (Fund 01, Objects 8300-8599)				
Current Year (2007-08)	177,077,249.00	178,149,259.00	0.6%	Met
1st Subsequent Year (2008-09)	177,077,249.00	166,492,445.00	-6.0%	Not Met
2nd Subsequent Year (2009-10)	177,077,249.00	165,492,445.00	-6.5%	Not Met
Other Local Revenue (Fund 01, Objects 8600-8799)				
Current Year (2007-08)	18,997,251.00	18,672,178.00	-1.7%	Met
1st Subsequent Year (2008-09)	18,997,251.00	19,067,046.00	0.4%	Met
2nd Subsequent Year (2009-10)	18,997,251.00	19,067,046.00	0.4%	Met
Books and Supplies (Fund 01, Objects 4000-4999)				
Current Year (2007-08)	48,657,432.00	45,255,388.00	-7.0%	Not Met
1st Subsequent Year (2008-09)	37,807,945.00	32,343,889.00	-14.5%	Not Met
2nd Subsequent Year (2009-10)	34,590,529.00	29,302,416.00	-15.3%	Not Met
Services and Other Expenditures (Fund 01, Objects 5000-5999)				
Current Year (2007-08)	78,286,136.00	81,523,511.00	4.1%	Met
1st Subsequent Year (2008-09)	75,873,656.00	74,779,907.00	-1.4%	Met
2nd Subsequent Year (2009-10)	73,930,524.00	72,871,994.00	-1.4%	Met

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

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

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

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. Books and supplies are projected higher than the original budget due to plans to spend one-time monies received from entitlements late in 06-07, along with an increase in textbooks purchased this year. State revenues for 08-09 and 09-10 are reduced in response to the Governor's proposed budget which calls for cuts in most state programs for the coming years.

7. CRITERION: Facilities Maintenance

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

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

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

Deferred Maintenance Contribution	First Interim	Second Interim	Status
	(Form 01CSI, Item 7A)	Projected Year Totals	
1. Required ¹	3,855,818	3,994,945	Met
2. Budgeted ²	3,855,818	3,994,945	

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

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

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

- Not applicable (district does not participate in the deferred maintenance program)
- Other (explanation must be provided)

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

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

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	22,885,766.76	22,885,767.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		22,885,767.00	

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	82,622	79,821	77,251

District's Deficit Spending Standard Percentage Level:	0.7%	0.7%	0.7%
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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 (2007-08)	(29,614,689.00)	819,164,264.00		3.6%	Not Met
1st Subsequent Year (2008-09)	(15,830,794.04)	765,350,677.00		2.1%	Not Met
2nd Subsequent Year (2009-10)	(9,266,938.07)	753,474,233.00		1.2%	Not Met

8B. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 07-08, increased purchases of textbooks and supply items with one-time monies decrease entitlements that were built up in the prior year. Salary negotiations were done before the Governor's proposed budget was received. COLAs in 08-09 and 09-10 do not exceed the proposed cuts to revenue limits and programs, causing deficit spending. The Board of Education has approved over \$40 million in budget and spending reductions for 08-09. More reductions will be necessary, and a fiscal stabilization plan is in progress.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2007-08)	70,392,087.45		Met
1st Subsequent Year (2008-09)	54,561,293.42		Met
2nd Subsequent Year (2009-10)	45,294,355.35		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2007-08)	35,334,324.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B)	82,622	79,821	77,251
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

For districts that serve as the AU of a SELPA:

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

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) (Form MYPI, Line F1b2):			

10B. Calculating the District's Reserve Standard

DATA ENTRY: All data are extracted.

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)	819,164,264.00	765,350,677.00	753,474,233.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	819,164,264.00	765,350,677.00	753,474,233.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times line B4)	16,383,285.28	15,307,013.54	15,069,484.66
6. Reserve Standard - by Amount (\$53,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	16,383,285.28	15,307,013.54	15,069,484.66

10C. Calculating the District's Available Reserve Amount

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

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	16,383,285.00	15,362,013.00	15,429,485.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	3,932,118.50	207,757.47	560,874.40
3. General Fund - Restricted Ending Fund Balance, if negative (Form 011, Line F2) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	7,255,002.18	0.00	0.00
6. District's Available Reserves (Sum lines 1 thru 5)	27,570,405.68	15,569,770.47	15,990,359.40
District's Reserve Standard (Section 10B, Line 7):	16,383,285.28	15,307,013.54	15,069,484.66
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

District's Contributions and Transfers Percentage Range:

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
Current Year (2007-08)	(48,646,034.00)	(49,340,524.00)	1.4%	Met
1st Subsequent Year (2008-09)	(48,646,034.00)	(49,140,524.00)	1.0%	Met
2nd Subsequent Year (2009-10)	(48,646,034.00)	(49,140,524.00)	1.0%	Met
1b. Transfers In, General Fund *				
Current Year (2007-08)	2,458,580.00	700,000.00	-71.5%	Not Met
1st Subsequent Year (2008-09)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2009-10)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
Current Year (2007-08)	13,869,543.00	13,606,632.00	-1.9%	Met
1st Subsequent Year (2008-09)	14,024,543.00	12,461,632.00	-11.1%	Not Met
2nd Subsequent Year (2009-10)	14,204,543.00	12,461,632.00	-12.3%	Not Met

1d. Capital Project Cost Overruns

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfer in of funds from Fund 17 for one-time purchases. Decreased from original amount in First Interim Report due to reduction in planned qualifying expenditures.

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

Explanation:
(required if NOT met)

Projected transfers from the general fund are decreased in the 08-09 and 09-10 years due to efforts to reduce and eliminate encroachment from other funds.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Current Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases						
Fund/Resource/Object:						
Certificates of Participation	17	54,745,000	6,144,797	5,838,700	5,851,438	5,891,250
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:	26	247,115,000	17,436,807	17,418,385	17,409,467	17,403,417
Fund/Resource/Object:						
Total Annual Payments:			23,581,604	23,257,085	23,260,905	23,294,667
Percent Change Over Previous Year:				-1.4%	0.0%	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 (2006-07)	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4A)	488,407,119.85	492,607,351.00	465,215,257.00	462,998,526.00
Less: Adjustments for Revenue Limit Coding Changes Eff. 2007-08 (2006-07 Unaudited Actuals, Form RL, Lines 33-37)	5,223,934.93			
Adjusted Revenue Limit	483,183,184.92	492,607,351.00	465,215,257.00	462,998,526.00
Percent Change Over Previous Year:		0.9%	-5.6%	-0.5%
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)

The annual payments for the COP will be fully funded by unrestricted general fund. The annual payments for the General Obligation Bonds is funded by taxes.

S7. Unfunded Liabilities

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

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. Total liability for postemployment benefits other than pensions	96,257,045	96,257,045

	Actuarial	Actuarial
a. Is total liability based on an estimate or actuarial study?	May 2007	May 2007
b. If based on an actuarial study, indicate the date of the study.		

3. Amount of total liability that is unfunded	96,257,045	96,257,045
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4. Comments:

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

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Total liability for providing the other self-insured benefits	40,162,376	40,162,376

	Actuarial	Actuarial
a. Is total liability based on an estimate or actuarial study?	Apr 17, 2007	Apr 17, 2007
b. If based on an actuarial study, indicate the date of the study.		

3. Amount of total liability that is unfunded	2,642,156	2,642,156
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4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,658.1	4,648.7	4,542.7	4,445.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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, 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 First Interim Projections

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

Mar 18, 2008

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:

Mar 04, 2008

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

	0	0
--	---	---

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
7. Amount included for any tentative salary increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of H&W benefit changes included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are step & column adjustments included in the interim and MYPs?	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Cost of step & column adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent change in step & column over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

n/a

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

n/a

Negotiations Settled Since First Interim Projections

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

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

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

n/a

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

5. Salary settlement:

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

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

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Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary increases

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

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

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

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

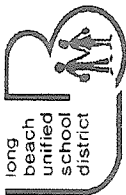
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review



GENERAL FUND
CASH FLOW STATEMENT
JULY 1, 2007 TO JUNE 30, 2008

EXHIBIT A

	ESTIMATE												TOTAL		
	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MAR.	APR.	MAY	JUNE			
BEGINNING BALANCE:															
Cash in Bank	65,712,240	2,594,182	1,503,895	2,905,985	3,794,320	4,403,179	1,788,743	2,757,764	140,876,246	154,001,660	134,207,462	111,569,230	102,841,877	65,712,240	
Cash in County Treasury	65,712,240	106,752,998	127,580,502	138,286,580	148,644,287	132,289,057	159,549,140	140,876,246	154,001,660	134,207,462	111,569,230	102,841,877	65,712,240		
CASH AVAILABLE	129,064,397	129,064,397	129,064,397	141,192,566	152,438,608	136,692,236	161,337,883	143,634,010	154,001,660	134,207,462	111,569,230	102,841,877	65,712,240		
RECEIPTS:															
Revenue Limit	52,902,236	49,575,085	32,747,338	32,956,913	32,956,913	32,956,913	32,982,253	61,681,546	31,090,466	31,090,466	31,090,466	31,090,466	[A]	422,030,595	
State Aid	411,846	2,541,734	1,266,526	(546,377)	1,138,012	27,297,834	7,280,974	3,827,980	1,355,263	17,957,238	2,086,140	2,086,140	2,032,895	66,650,064	
Property Tax	1,909	(15,363)	(23,829)	(17,051)	(10,458)	(25,585)	(16,479)	(25,585)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(180,440)	
Other	6,552,625	456,128	10,136,797	5,730,443	1,547,197	22,742,408	4,761,736	10,932,130	3,525,867	6,170,268	15,273,738	3,879,985	3,879,985	91,709,322	
Federal Revenues	13,750,700	1,200,467	23,123,950	39,716,538	9,593,472	9,768,282	17,122,015	33,908,139	8,550,559	10,748,263	8,768,281	4,238,241	4,238,241	180,488,908	
Other State Revenues	440,244	924,865	2,064,665	1,568,835	3,036,686	1,380,553	1,645,130	1,414,308	1,614,766	1,614,766	2,894,436	2,184,684	2,184,684	20,783,938	
Other Local Revenues				905,860	(2,625)			4,899,522	1,900,000	2,700,000	3,087,546	200,000	200,000	13,690,302	
Interfund & Abatements															
TOTAL RECEIPTS	74,059,580	54,682,916	69,315,447	80,315,161	48,259,196	94,120,405	63,775,630	116,638,040	48,024,921	70,289,001	63,188,607	12,523,805	12,523,805	795,172,689	
DISBURSEMENTS:															
Salaries	19,145,643	18,760,172	20,245,208	48,598,475	44,638,078	47,173,396	44,130,427	80,600,605	46,151,697	55,304,842	48,651,697	45,401,697	45,401,697	518,801,940	
Benefits	5,439,161	5,996,244	5,864,281	8,493,833	14,212,711	8,532,184	27,482,312	11,348,089	8,700,000	28,772,391	9,100,000	27,000,000	27,000,000	160,541,207	
Books and Supplies	1,448,867	6,147,249	4,853,023	4,931,693	3,055,806	2,401,054	3,251,061	1,864,041	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	39,952,792	
Other Operating Expense	2,969,253	5,913,316	6,422,605	5,671,471	6,346,874	4,075,938	7,898,554	6,094,834	6,500,000	5,600,000	6,500,000	5,600,000	5,600,000	69,592,846	
Capital Outlays	351,289	198,063	269,342	232,297	531,776	126,816	328,833	61,345	350,000	230,000	230,000	230,000	230,000	3,139,759	
Interfund Transfer			18,030,845	176,188	10,801	2,881,322	2,793	1,404,438	3,117,422		4,434,262			30,058,070	
Oth Outgo-ncld Trf of Ind/Direct Sup.	28,672				.62		6,251	18,581					(1,200,339)	(1,146,773)	
Oth Fin. Source-ITF Tr In/Out	3,635,916	(2,759,633)	2,924,064	1,853,498	(4,181,682)	1,669,612	(651,705)	2,120,695	67,819,119	92,907,233	71,915,959	80,031,358	80,031,358	4,610,764	
Suspense Account	33,018,802	33,855,411	58,609,368	69,957,454	64,614,426	66,850,321	82,448,524	103,512,627	67,819,119	92,907,233	71,915,959	80,031,358	80,031,358	825,550,605	
TOTAL DISBURSEMENTS	41,040,758	20,827,504	10,706,078	10,357,707	(16,355,230)	27,260,083	(18,672,894)	13,125,413	(19,794,198)	(22,638,232)	(8,727,352)	(67,507,553)	(67,507,553)	(30,377,915)	
NET INCREASE/(DECREASE)															
ENDING BALANCE:															
Cash in Bank	2,594,182	1,503,895	2,905,985	3,794,320	4,403,179	1,788,743	2,757,764	154,001,660	134,207,462	111,569,230	102,841,877	35,334,324	35,334,324	35,334,324	
Cash in County Treasury	106,752,998	127,580,502	138,286,580	148,644,287	132,289,057	159,549,140	140,876,246	154,001,660	134,207,462	111,569,230	102,841,877	35,334,324	35,334,324	35,334,324	
TOTAL ENDING BALANCE	109,347,179	129,064,397	141,192,566	152,438,608	136,692,236	161,337,883	143,634,010	154,001,660	134,207,462	111,569,230	102,841,877	35,334,324	35,334,324	35,334,324	

(A) Deferred to July 2008