



SECOND PERIOD INTERIM REPORT

FY 2008/2009

State SACS Report
March 10, 2009



2008-09 Second Interim
Special Reserve Fund for Postemployment Benefits
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	22.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	22.01	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	22.01	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,955,570.00)	(6,959,097.04)	(6,959,097.04)	(6,959,097.04)		

2008-09 Second Interim
 Special Reserve Fund for Postemployment Benefits
 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 Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,955,570.00)	(6,959,097.04)	(6,959,075.03)	(6,959,097.04)		
FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,955,570.00	6,959,097.04		6,959,097.04	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)			6,955,570.00	6,959,097.04		6,959,097.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,955,570.00	6,959,097.04		6,959,097.04		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
Special Reserve Fund for Postemployment Benefits
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 Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	22.01	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	22.01	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	22.01	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(6,955,570.00)	(6,959,097.04)	(6,959,097.04)	(6,959,097.04)		

2008-09 Second Interim
 Building Fund
 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 Column B & D (F)
1. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	450,000.00	929,417.67	1,500,000.66	1,050,000.66	233.3%
5) TOTAL REVENUES			1,500,000.00	450,000.00	929,417.67	1,500,000.66		
2. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	808,700.00	45,097,200.97	317,263.42	1,598,534.97	43,488,666.00	98.5%
6) Capital Outlay		6000-6999	74,726,373.00	45,564,227.21	15,970,748.19	44,742,192.49	822,034.72	1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			75,535,073.00	90,661,428.18	16,288,011.61	46,340,727.46		
3. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,035,073.00)	(90,211,428.18)	(15,358,593.94)	(44,840,726.80)		
4. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Building Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,035,073.00)	(90,211,428.18)	(15,356,593.94)	(44,840,726.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,035,073.00	88,739,392.80		88,739,392.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	1,472,035.38		1,472,035.38	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,035,073.00	90,211,428.18		90,211,428.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,035,073.00	90,211,428.18		90,211,428.18		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		45,370,701.38		
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		45,370,701.38		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Building Fund
 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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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		8618	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								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500,000.00	450,000.00	929,417.67	1,500,000.66	1,050,000.66	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	450,000.00	929,417.67	1,500,000.66	1,050,000.66	233.3%
TOTAL, REVENUES			1,500,000.00	450,000.00	929,417.67	1,500,000.66		

2008-09 Second Interim
Building Fund
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 Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	120,809.00	120,808.44	120,809.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	806,700.00	44,972,891.97	196,340.95	1,474,225.97	43,498,666.00	96.7%
Communications		5900	0.00	3,500.00	114.03	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			806,700.00	45,097,200.97	317,263.42	1,598,534.97	43,498,666.00	96.5%

2008-09 Second Interim
Building Fund
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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,000,000.00	4,280,601.00	4,158,515.84	4,280,601.00	0.00	0.0%
Land Improvements		6170	0.00	3,043,247.00	2,125,328.06	3,043,247.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	73,728,373.00	38,184,588.21	9,841,110.54	37,362,553.48	822,034.72	2.2%
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	0.00	55,791.00	45,793.75	55,791.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,728,373.00	45,564,227.21	15,970,748.19	44,742,192.49	822,034.72	1.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,535,073.00	90,861,428.18	16,288,011.81	46,340,727.48		

2008-09 Second Interim
Building Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: 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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2008-09 Second Interim
 Capital Facilities Fund
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,901,300.00	2,400,740.00	1,177,583.66	1,825,740.00	(775,000.00)	-32.3%
5) TOTAL, REVENUES			2,901,300.00	2,400,740.00	1,177,583.66	1,825,740.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	450,000.00	634,200.00	268,670.71	635,583.00	(1,383.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	1,140,825.00	4,011,230.00	886,181.92	2,258,880.00	1,752,350.00	43.7%
6) Capital Outlay		6000-6999	12,790,000.00	9,735,195.00	546,787.13	9,465,679.00	289,516.00	2.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,380,825.00	14,380,825.00	1,701,639.76	12,360,142.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,479,325.00)	(11,979,885.00)	(524,056.10)	(10,734,402.00)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,000.00	66,000.00	0.00	39,000.00	27,000.00	40.9%
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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(66,000.00)	(66,000.00)	0.00	(39,000.00)		

2008-09 Second Interim
Capital Facilities Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,545,325.00)	(12,045,865.00)	(524,058.10)	(10,773,402.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,534,293.00	20,518,789.90		20,518,789.90	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)			18,534,293.00	20,518,789.90		20,518,789.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,534,293.00	20,518,789.90		20,518,789.90		
2) Ending Balance, June 30 (E + F1e)			8,988,968.00	8,472,904.90		9,745,387.90		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	6,988,968.00	8,472,904.90		9,745,387.90		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Capital Facilities Fund
 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 Column B & D (F)
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest								
		8660	700,800.00	200,240.00	188,018.11	325,240.00	125,000.00	62.4%
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								
Mitigation/Developer Fees		8681	2,200,500.00	2,200,500.00	989,565.55	1,300,500.00	(900,000.00)	-40.9%
Other Local Revenue								
All Other Local Revenue		8699	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			2,901,300.00	2,400,740.00	1,177,583.66	1,625,740.00	(775,000.00)	-32.3%
TOTAL, REVENUES			2,901,300.00	2,400,740.00	1,177,583.66	1,625,740.00		

2008-09 Second Interim
Capital Facilities Fund
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 Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	350,000.00	174,303.00	23,779.30	194,559.00	(20,256.00)	-11.6%
Noncapitalized Equipment		4400	100,000.00	459,897.00	244,891.41	441,024.00	18,873.00	4.1%
TOTAL, BOOKS AND SUPPLIES			450,000.00	634,200.00	268,670.71	635,583.00	(1,383.09)	-0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	660,625.00	1,035,134.00	729,549.13	1,035,134.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	480,000.00	2,976,096.00	156,832.79	1,223,746.00	1,752,350.00	58.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,140,625.00	4,011,230.00	886,181.92	2,258,880.00	1,752,350.00	43.7%

2008-09 Second Interim
 Capital Facilities Fund
 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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	41,340.00	41,340.00	41,340.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,790,000.00	9,449,894.00	448,809.38	9,211,671.00	238,223.00	2.5%
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	0.00	198,565.00	42,534.75	198,565.00	0.00	0.0%
Equipment Replacement		6500	0.00	45,396.00	14,103.00	14,103.00	31,293.00	68.9%
TOTAL, CAPITAL OUTLAY			12,790,000.00	9,735,195.00	546,787.13	9,485,679.00	269,516.00	2.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			14,380,625.00	14,380,625.00	1,701,639.78	12,360,142.00		

2008-09 Second Interim
Capital Facilities Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	66,000.00	66,000.00	0.00	39,000.00	27,000.00	40.9%
(b) TOTAL INTERFUND TRANSFERS OUT			66,000.00	66,000.00	0.00	39,000.00	27,000.00	40.9%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,000.00)	(66,000.00)	0.00	(39,000.00)		

2008-09 Second Interim
 Special Reserve Fund for Capital Outlay Projects
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	450.00	286.35	500.00	50.00	11.1%
5) TOTAL, REVENUES			1,500.00	450.00	286.35	500.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	450.00	286.35	500.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D)			1,500.00	450.00	288.35	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,929.00	31,871.56		31,871.56	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)			31,929.00	31,871.56		31,871.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,929.00	31,871.56		31,871.56		
2) Ending Balance, June 30 (E + F1e)			33,429.00	32,321.56		32,371.56		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	33,429.00	32,321.56		32,371.56		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	1,500.00	450.00	286.35	500.00	50.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	450.00	286.35	500.00	50.00	11.1%
TOTAL, REVENUES			1,500.00	450.00	286.35	500.00		

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

2008-09 Second Interim
 Special Reserve Fund for Capital Outlay Projects
 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 Column B & D (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		8500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Special Reserve Fund for Capital Outlay Projects
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
From: General Fund/CSSF								
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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,133,552.00	3,846,552.00	2,113,417.31	3,933,552.00	87,000.00	2.3%
5) TOTAL REVENUES			4,133,552.00	3,846,552.00	2,113,417.31	3,933,552.00		
EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.50	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	702,025.55	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,879,366.00	3,879,366.00	1,172,337.81	3,879,366.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,879,366.00	3,879,366.00	1,874,363.86	3,879,366.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			254,186.00	(32,814.00)	239,053.45	54,186.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04		

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			7,209,756.00	6,926,283.04	7,188,150.49	7,013,283.04		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	3,855,910.00	3,593,104.49		3,593,104.49	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)			3,855,910.00	3,593,104.49		3,593,104.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			3,855,910.00	3,593,104.49		3,593,104.49		
2) Ending Net Assets, June 30 (E + F1e)			11,085,666.00	10,519,387.53		10,606,387.53		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	11,085,666.00	10,519,387.53		10,606,387.53		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Self-Insurance Fund
 Revenues, Expenses and Changes in Net Assets

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 Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	410,000.00	123,000.00	118,613.70	210,000.00	87,000.00	70.7%
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								
In District Premiums/Contributions		8674	3,723,552.00	3,723,552.00	1,996,803.61	3,723,552.00	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								
All Other Local Revenue		8699	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			4,133,552.00	3,846,552.00	2,113,417.31	3,933,552.00	87,000.00	2.3%
TOTAL REVENUES			4,133,552.00	3,846,552.00	2,113,417.31	3,933,552.00		

2008-09 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Assets

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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.50	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.50	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.01	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	737.95	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.01	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	701,287.58	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	702,025.55	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	230,000.00	230,000.00	198,787.68	230,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,649,366.00	3,649,366.00	973,550.13	3,649,366.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,879,366.00	3,879,366.00	1,172,337.81	3,879,366.00	0.00	0.0%

2008-09 Second Interim
 Self-Insurance Fund
 Revenues, Expenses and Changes in Net Assets

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,879,366.00	3,879,366.00	1,874,363.88	3,879,366.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			6,955,570.00	6,959,097.04	6,959,097.04	6,959,097.04		

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	15,482.00	15,482.00	15,455.82	15,455.82	(6.18)	0%
2. Special Education	427.00	427.00	429.17	429.17	2.17	1%
HIGH SCHOOL						
3. General Education	6,629.00	6,629.00	6,516.85	6,516.85	(112.15)	-2%
4. Special Education	265.00	265.00	266.60	266.60	1.60	1%
COUNTY SUPPLEMENT						
5. County Community Schools	37.00	37.00	36.54	36.54	(0.46)	-1%
6. Special Education	1.00	1.00	1.18	1.18	0.18	18%
7. TOTAL, K-12 ADA	22,821.00	22,821.00	22,706.16	22,706.16	(114.84)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	6.00	6.00	4.96	4.96	(1.04)	-17%
11. Adults Enrolled, State Apportioned	285.00	285.00	289.66	289.66	14.66	5%
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	291.00	291.00	304.62	304.62	13.62	5%
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)	23,112.00	23,112.00	23,010.78	23,010.78	(101.22)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	156,517.00	205,609.00	205,609.00	272,938.00	67,329.00	33%
17. High School	105,556.00	168,365.00	168,365.00	177,301.00	8,936.00	5%
18. TOTAL, SUPPLEMENTAL HOURS	262,073.00	373,974.00	373,974.00	450,239.00	76,265.00	20%

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						
1. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
2. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
1. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 In Form RL)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
2. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
4. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

PALM SPRINGS UNIFIED SCHOOL DISTRICT
ESTIMATED MONTHLY CASH FLOW
FISCAL YEAR 2008 / 2009 PROJECTIONS
GENERAL FUND

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING CASH	30,748,410	40,886,477	48,881,310	47,025,945	40,807,067	38,555,269	54,342,307	55,435,859	47,218,179	43,137,135	42,470,504	44,488,827
A. REVENUES												
Revenue Limit	2,883,868	14,074,905	15,582,124	4,837,410	7,746,391	24,130,429	12,984,834	7,411,820	7,823,864	7,874,853	13,638,105	324,166
Federal Revenues	174,455	1,449,891	1,113,408	77,457	1,453,593	3,078,259	31,450	548,321	1,050,000	1,464,307	2,102,859	445,840
Other State Revenues	547,471	86,250	1,626,835	4,738,029	2,938,084	2,486,374	1,878,240	868,718	685,247	4,870,275	3,103,895	202,810
Other Local Revenues	328,563	711,220	485,436	759,311	3,821,690	1,325,839	1,965,407	539,480	3,393,020	2,118,839	1,212,450	3,981,549
Pre-paid Expense	81,268											
TOTAL RECEIPTS	3,934,156	16,413,532	19,787,891	16,413,214	15,960,788	31,000,800	16,630,030	8,368,339	12,852,164	16,128,875	20,057,309	4,854,465
B. EXPENDITURES												
Salaries and Benefits	7,588,818	7,858,873	15,232,820	14,826,238	15,418,326	15,072,087	14,857,424	15,536,748	15,041,581	15,041,581	15,041,581	15,041,581
Supplies, Services	1,415,879	3,483,077	3,634,802	3,185,782	1,503,550	1,394,485	2,548,060	1,908,436	2,275,988	1,805,003	3,146,184	3,173,821
Stores	(113,376)	70,481	(16,530)	31,400	(7,404)	5,013	(7,881)	3,302	(881)	(881)	(75,665)	41,520
Capital Outlays - 03, 06	52,464	28,364	35,255	47,759	855	201,873	198,272	114,881	10,107	60,482	48,842	72,103
Capital Outlays - Projects	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	6,448	0	0	0	(8,448)
Direct Support / Ind Costs	0	0	(2,814)	(3,438)	(3,908)	(3,688)	(4,073)	(3,970)	(14,118)	0	(14,054)	(27,408)
TOTAL DISBURSEMENTS	9,123,785	11,218,885	11,833,351	13,087,831	16,912,321	16,889,879	17,390,882	17,565,654	17,212,588	16,808,176	18,187,869	18,294,872
C. OTHER SOURCES / TRANSFERS IN												
Other Non-Revenue Transfers In	0	0	0	0	0	0	0	0	0	0	0	2,850,568
TOTAL OTHER SOURCES	0	0	0	0	0	0	0	0	0	0	0	2,850,568
D. OTHER USES / TRANSFERS OUT												
Other Non-Expenditure Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
District Match	0	0	0	0	0	0	1,014,410	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0	0	1,014,410	0	0	0	0	0
TEMPORARY LOANS - YEAR END 'REPAYMENTS'												
Temporary Loan - Adult Ed - In	0	0	0	0	0	0	0	0	0	0	0	500,000
Temporary Loan - Child Care - In	0	0	0	0	0	0	0	0	0	0	0	1,500,000
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Loan - Retires - Out	0	0	0	0	0	0	0	0	0	0	0	(5,000,000)
TEMPORARY LOANS - YEAR END 'RESTATEMENTS'												
Temporary Loan - Adult Ed - Out	0	0	0	0	0	0	0	0	0	0	0	(500,000)
Temporary Loan - Child Care - Out	0	0	0	0	0	0	0	0	0	0	0	(1,500,000)
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Loan - Retires - In	0	0	0	0	0	0	0	0	0	0	0	5,000,000
E. PRIOR YEAR TRANSACTIONS												
CCAD - 8140	173,412	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable - 9200	10,277,488	929,225	1,638,489	1,388,540	12,598	457,182	2,893,424	35,213	282,680	110,420	203,882	1,401,574
Due From Other Funds - 8310	32,532	0	629,975	124,723	0	0	0	0	9,783	0	0	0
Accounts Payable - 9500	4,313,542	151,842	78,877	16,282	312,883	1,175	14,780	53,478	13,092	(9)	53,001	3,357,576
Due To Other Funds - 8610	7,678	0	581,910	12,222	0	0	0	0	0	0	0	568,859
Deferred Revenue - 9650	0	0	1,376,882	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS	6,126,889	810,114	250,056	1,485,759	(300,064)	456,017	2,888,634	(18,263)	279,381	110,421	150,881	(2,524,882)
E. NET INCREASE/DECREASE												
(A-B+C+E)	1,140,080	6,004,842	134,878	(8,218,858)	(1,251,818)	14,787,038	1,003,852	(8,217,780)	(4,081,044)	(666,831)	2,010,122	(13,014,588)
Courty Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
F. ENDING CASH	48,886,477	48,881,310	47,025,945	48,807,067	38,555,269	54,342,307	55,435,859	47,218,179	43,137,135	42,470,504	44,488,827	31,488,858
(A + F)												

Multyear Budget Projections as per Second Interim for the FY 2008/2009
Combined General Fund: Restricted & Unrestricted

DESCRIPTION	Audited Actuals 2006-07	Unaudited Actuals 2007-08	Percent of Change over PY	Budget 2008-09	Percent of Change over PY	Second Interim 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
COLA Actual/Projection %	5.92%	4.53%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%	5.66%
ADA Actual/Projection (Number) (excluding County and Charter)	22,535	22,678	0.63%	22,783	0.46%	22,668	-0.50%	22,668	0.00%	22,668	0.00%
REVENUES											
REVENUE LIMIT	127,730,502	132,793,514	3.96%	134,166,835	1.03%	130,039,334	-3.04%	128,838,531	-0.92%	129,479,233	0.50%
FEDERAL	16,271,331	15,999,723	-1.67%	14,921,829	-6.74%	19,538,536	30.94%	17,083,745	-12.56%	17,254,583	1.00%
STATE	33,909,332	30,706,913	-9.44%	26,357,623	-14.18%	27,764,169	5.34%	22,742,113	-18.09%	22,855,823	0.50%
LOCAL	22,649,331	25,403,192	12.16%	22,156,540	-12.78%	24,249,059	9.44%	23,076,140	-4.84%	23,422,282	1.50%
CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-
REVENUE TOTALS	200,560,496	204,903,342	2.17%	197,602,827	-3.56%	201,591,098	2.02%	191,740,529	-4.89%	193,011,921	0.66%
EXPENDITURES											
1000-1999	90,368,316	95,458,873	5.63%	96,299,872	0.86%	99,697,474	3.51%	94,373,266	-5.34%	95,414,427	1.10%
2000-2999	23,039,123	25,596,679	11.10%	26,971,374	5.37%	26,980,378	0.03%	25,874,572	-4.10%	26,701,608	3.20%
3000-3999	37,798,372	39,884,661	5.24%	42,166,880	5.72%	42,279,305	0.27%	42,354,739	0.18%	43,198,697	1.99%
4000-4999	10,336,213	11,808,257	14.24%	10,207,857	-13.55%	13,786,215	35.05%	6,731,827	-51.17%	6,915,486	2.73%
5000-5999	18,733,289	23,180,374	23.74%	22,565,121	-2.68%	26,347,955	16.76%	25,227,584	-4.25%	26,059,519	3.30%
6000-6999	3,205,532	1,583,754	-50.51%	482,556	-70.78%	1,047,980	126.55%	704,172	-32.81%	704,172	0.00%
71XX-72XX,74XX	-	272,913	-	-	-	-	-	-	-	-	-
7300-7399	(363,196)	(390,554)	7.53%	(432,983)	10.86%	(505,126)	16.69%	(931,209)	84.35%	(931,209)	0.00%
Total Expenditures	183,117,649	197,394,957	7.80%	198,240,677	0.43%	209,634,181	5.75%	194,334,961	-7.30%	198,062,699	1.92%
OTHER SOURCES & USES											
8910-8979	211,342	75,639	-64.21%	2,877,598	3704.38%	2,850,598	-0.94%	659,000	-78.83%	2,634,000	0.00%
7610-7699	6,162,873	934,857	-84.83%	92,082	-90.15%	1,106,492	1101.64%	1,106,492	0.00%	1,106,492	0.00%
Total Expenditures & Uses	189,280,522	198,329,814	4.76%	198,332,759	0.00%	210,740,673	6.26%	195,441,453	-7.26%	199,169,191	1.81%
NET INCREASE (DECREASE) IN FUND BALANCE	11,491,316	6,649,167	-42.14%	2,147,666	-87.70%	(6,298,977)	-393.25%	(3,041,923)	-51.71%	(3,523,270)	-16.82%
FUND BALANCE, RESERVES											
Beginning Balance	28,920,996	41,363,878	43.02%	48,402,857	17.02%	48,402,857	0.00%	42,103,880	-13.01%	39,061,957	-7.22%
Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1	28,920,996	41,363,878		48,402,857		48,402,857		42,103,880		39,061,957	
Ending Balance	41,363,878	48,402,857	17.02%	50,550,523	4.44%	42,103,880	-16.71%	39,061,957	-7.22%	35,538,687	-9.00%
Reserve Amounts:											
Revolving Cash	100,000	100,000		100,000		100,000		100,000		100,000	
Stores	289,803	238,535		275,000		275,000		275,000		275,000	
Designated for Economic Uncert.	7,048,028	10,866,194		10,182,938		12,361,543		9,566,057		3,221,592	
Designated for Econ Uncert - Lottery	801,403	1,809,403		318,245		56,578		56,578		56,578	
Legally Restricted Balances/Prepaid	11,026,601	10,755,161		10,040,447		1,297,196		-		-	
Designated Carryover	1,224,546	1,283,537		1,341,214		-		-		-	
Designated Carryover - Lottery	61,626	71,111		103,156		-		-		-	
Designated Textbooks - Lottery/Gen Fund	2,500,000	1,800,000		1,500,000		1,500,000		-		-	
Designated for Redevelopment	15,285,517	20,078,000		25,288,607		24,512,647		29,064,322		31,886,017	
Designated for Strategic Planning/OPEB	3,026,354	1,400,916		1,400,916		1,400,916		-		-	
% of Reserve (9770 and 9790)	4.15%	6.39%	0.00%	5.29%	0.00%	6.18%	0.00%	4.92%	0.00%	1.65%	0.00%

Palm Springs Unified School District

Multiyear Budget Projections as per Second Interim for the FY 2008/2009

General Fund: Unrestricted

DESCRIPTION	Audited Actuals 2006-07	Unaudited Actuals 2007-08	Percent of Change over PY	Budget 2008-09	Percent of Change over PY	Second Interim 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
COLA Actual/Projection %	5.92%	4.53%	5.86%	5.66%	5.66%	5.66%	5.66%	5.02%	5.02%	5.02%	5.02%
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,535	22,678	0.63%	22,783	0.46%	22,668	-0.60%	22,668	0.00%	22,668	0.00%
REVENUES											
REVENUE LIMIT	123,877,739	128,759,829	3.94%	130,113,861	1.05%	126,092,862	-3.08%	124,928,181	-0.92%	125,550,444	0.50%
FEDERAL	184,885	169,814	-8.15%	151,970	-10.51%	151,970	0.00%	153,490	1.00%	155,025	1.00%
STATE	12,742,967	10,856,955	-14.88%	9,838,578	-8.38%	9,973,823	1.37%	6,847,233	-31.30%	6,881,469	0.50%
LOCAL	3,976,962	4,398,630	10.86%	2,647,468	-39.81%	3,479,879	31.44%	1,996,315	-237.18%	2,026,260	-142.46%
CONTRIBUTIONS	(3,522,988)	(4,500,824)	27.76%	(6,580,614)	46.21%	(1,069,340)	-83.75%	(4,772,742)	0.00%	(4,772,742)	0.00%
REVENUE TOTALS	137,259,565	139,684,404	1.77%	136,171,263	-2.52%	138,629,194	1.81%	129,153,477	-6.84%	129,840,455	0.53%
EXPENDITURES											
1000-1999	71,808,538	76,610,564	6.96%	77,772,227	1.52%	77,943,566	0.22%	74,384,806	-4.57%	75,111,185	0.96%
2000-2999	14,902,721	16,474,477	10.56%	17,020,316	3.31%	17,047,126	0.16%	16,060,326	-5.79%	16,719,002	4.10%
3000-3999	29,254,377	30,877,339	5.55%	31,802,496	3.05%	31,936,602	0.42%	32,356,634	1.32%	33,072,463	2.21%
4000-4999	2,730,053	3,266,915	19.66%	4,419,020	35.27%	5,630,920	27.42%	2,834,231	-49.87%	2,998,402	5.79%
5000-5999	9,536,003	10,947,670	14.60%	11,772,417	7.53%	12,135,342	3.06%	12,329,720	1.60%	12,774,709	3.61%
6000-6999	483,215	599,430	24.65%	190,700	-68.19%	150,851	-20.90%	150,851	0.00%	150,851	0.00%
71XX-72XX,74XX	(1,777,907)	(1,662,087)	-6.51%	(1,590,904)	-4.20%	(2,099,772)	31.99%	(2,099,772)	0.00%	(2,099,772)	0.00%
7300-7399											
Total Expenditures	126,937,000	137,154,655	8.85%	141,386,272	3.05%	142,744,635	0.95%	136,016,797	-4.71%	138,726,839	1.99%
OTHER SOURCES & USES											
8910-8979	211,342	75,639	-64.21%	2,877,598	3704.36%	2,850,598	-0.94%	659,000	-76.89%	2,634,000	0.00%
7610-7699	5,271,450	6,186	-99.88%	92,082	1368.65%	92,082	0.00%	92,082	0.00%	92,082	0.00%
Total Expenditures & Uses	132,208,450	137,160,841	3.75%	141,478,354	3.15%	142,836,717	0.95%	136,108,879	-4.71%	138,818,921	1.99%
NET INCREASE (DECREASE) IN FUND BALANCE	5,262,457	2,599,202	-50.61%	(2,429,493)	-193.47%	(1,356,925)	-44.15%	(6,296,402)	394.02%	(6,344,466)	0.78%
FUND BALANCE, RESERVES											
Beginning Balance	9,272,775	15,051,760	62.32%	17,650,962	17.27%	17,650,962	0.00%	16,294,037	-7.69%	9,997,635	-38.84%
Audit Adjustments	516,528										
Net Beginning Balance, July 1	9,789,303	15,051,760		17,650,962		17,650,962		16,294,037		9,997,635	
Ending Balance, June 30	15,051,760	17,650,962	17.27%	15,221,469	-13.76%	16,294,037	7.05%	9,997,635	-39.64%	3,653,170	-53.46%
Reserve Amounts:											
9711 Revolving Cash	100,000	100,000		100,000		100,000		100,000		100,000	
9712 Stores	289,803	238,535		275,000		275,000		275,000		275,000	
Designated for Economic Uncert.	7,048,028	10,866,194	0.54	10,182,938	-0.06	12,961,543	0.27	9,566,057	-0.26	3,221,592	-0.66
Designated for Econ Uncert - Lottery	801,403	1,809,403		318,245		56,578		56,578		56,578	
Legally Restricted Balances/Prepaid		81,266									
Designated Carryover	1,224,546	1,283,537		1,341,214							
Designated Carryover - Lottery	61,626	71,111		103,156							
Designated Textbooks - Lottery/Gen Fund	2,500,000	1,800,000		1,500,000		1,500,000					
Designated for Redevelopment											
Designated for Budget Mid Year Cuts											
Designated for Strategic Planning/OPEB	3,026,354	1,400,916		1,400,916		1,400,916					

Multyear Budget Projections as per Second Interim for the FY 2008/2009

General Fund: Restricted

DESCRIPTION	Audited Actuals 2006-2007	Unaudited Actuals 2007-08	Percent of Change over PY	Budget 2008-09	Percent of Change over PY	Second Interim 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
REVENUES	0.00										
REVENUE LIMIT											
FEDERAL	3,852,763	4,033,685	4.70%	4,052,974	0.48%	3,946,472	-2.83%	3,909,350	-0.94%	3,928,789	0.50%
STATE	16,086,446	15,829,909	-1.59%	14,769,859	-8.70%	19,386,566	31.28%	16,930,256	-12.87%	17,099,558	1.00%
LOCAL	21,166,365	19,849,958	-8.22%	16,519,045	-18.78%	17,790,346	7.70%	15,894,880	-10.65%	15,974,354	0.50%
CONTRIBUTIONS	18,672,369	21,004,562	12.49%	19,509,072	-7.12%	20,769,180	6.46%	21,079,825	1.50%	21,396,022	1.50%
	3,522,988	4,500,824	27.78%	6,580,614	48.21%	1,069,340	-83.75%	4,772,742	346.33%	4,772,742	0.00%
REVENUE TOTALS	63,300,931	65,218,938	3.00%	61,431,564	-6.61%	62,961,904	2.49%	62,587,053	-0.60%	63,171,466	0.93%
EXPENDITURES											
Certificated Salaries	18,559,778	18,848,309	1.55%	18,527,645	-1.70%	21,753,908	17.41%	19,988,460	-8.12%	20,303,242	1.57%
Classified Salaries	8,136,402	9,122,202	12.12%	9,951,058	9.00%	9,933,252	-0.18%	9,814,245	-1.20%	9,982,606	1.72%
Benefits	8,543,995	9,007,322	5.42%	10,364,384	15.07%	10,342,703	-0.21%	9,998,105	-3.33%	10,126,234	1.28%
Books & Supplies	7,606,160	8,541,342	12.30%	5,788,837	-32.23%	8,155,295	40.88%	3,897,596	-52.21%	3,917,084	0.50%
Contracts & Services	9,197,286	12,232,704	33.00%	10,792,704	-11.77%	14,212,613	31.69%	12,897,874	-9.25%	13,284,810	3.00%
Capital Outlay	2,722,317	984,324	-63.84%	271,856	-72.36%	897,129	230.00%	553,321	-38.32%	553,321	0.00%
Other Outgo		232,566									
Support Costs	1,414,711	1,271,533	-10.12%	1,157,921	-8.94%	1,594,646	37.72%	1,168,563	-26.72%	1,168,563	0.00%
Total Expenditures	56,180,649	60,240,302	7.23%	56,854,405	-8.62%	66,889,546	17.85%	58,318,164	-12.81%	59,335,860	1.78%
OTHER SOURCES & USES											
Transfers in & Other Sources											
Transfers Out & Other Uses	891,423	928,671	4.16%		-100.00%	1,014,410	#DIV/0!	1,014,410		1,014,410	
Total Expenditures & Uses	57,072,072	61,168,973	7.16%	56,854,405	-7.00%	67,903,956	19.43%	59,332,574	-12.82%	60,350,270	1.72%
NET INCREASE (DECREASE) IN FUND BALANCE	6,228,859	4,049,965	-34.80%	4,577,159	13.00%	(4,942,052)	-207.87%	3,254,479	-168.65%	2,821,196	-13.31%
FUND BALANCE, RESERVES											
Beginning Balance	19,648,221	26,312,118	33.62%	30,751,895	16.87%	30,751,895	0.00%	25,809,843	-19.07%	29,064,322	12.61%
Audit Adjustments	435,038	389,812									
Net Beginning Balance, July 1	20,083,259	26,701,930		30,751,895		30,751,895		25,809,843		29,064,322	
Ending Balance, June 30	26,312,118	30,751,895	18.87%	35,329,054	14.86%	25,809,843	-26.94%	29,064,322	12.61%	31,885,517	9.71%
Reserve Amounts:											
Revolving Cash	-	-		-		-		-		-	
Stores	-	-		-		-		-		-	
Designated for Economic Uncert.	-	-		-		-		-		-	
Designated for Econ Uncert - Lottery	-	-		-		-		-		-	
Legally Restricted Balances/Prepaid	-	-		10,040,447		-		-		-	
Designated Carryover	-	-		-		1,297,196		-		-	
Designated Carryover - Lottery	-	-		-		-		-		-	
Designated Textbooks - Lottery	-	-		-		-		-		-	
Designated for Redevelopment	15,285,517	20,078,000		25,288,607		24,512,647		29,064,322		31,886,017	
Designated for Strategic Planning	-	-		-		-		-		-	

Second Interim
2008-09 INTERIM REPORT
General Fund
Revenue Limit Summary

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	5,797.44	5,797.44	5,797.44
2. Inflation Increase	0041	329.00	329.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,126.44	6,126.44	6,126.44
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,126.44	6,126.44	6,126.44
b. Revenue Limit ADA	0033	22,821.00	22,821.00	22,706.16
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	139,811,487.24	139,811,487.24	139,107,926.87
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	1,351,580.00	1,351,580.00	1,380,016.54
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	439,753.00	439,753.00	439,753.00
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	141,602,820.24	141,602,820.24	140,927,696.41
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.94643	0.92156
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	134,017,157.16	134,017,157.16	129,873,327.90
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	369,747.00	369,747.00	378,665.00
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	799,802.00	799,802.00	778,144.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(430,055.00)	(430,055.00)	(399,479.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	133,587,102.16	133,587,102.16	129,473,848.90

Second Interim
 2008-09 INTERIM REPORT
 General Fund
 Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
1. Property Taxes	0117	34,900,293.00	34,900,293.00	37,280,727.00
2. Miscellaneous Funds	0078	0.00	0.00	0.00
3. Community Redevelopment Funds	0079	0.00	0.00	0.00
4. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
5. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	34,900,293.00	34,900,293.00	37,280,727.00
6. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)				
	0111	98,686,809.16	98,686,809.16	92,193,121.90
OTHER ITEMS				
7. Less: County Office Funds Transfer	0458	220,069.16	220,069.16	212,659.28
8. Core Academic Program	9001			
9. California High School Exit Exam	9002			
10. Pupil Promotion and Retention and Low STAR Score Programs	9003			
11. Apprenticeship Funding	9006			
12. Community Day School Additional Funding	9007			
13. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
14. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
15. All Other Adjustments	---	0.00	0.00	0.00
16. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(220,069.16)	(220,069.16)	(212,659.28)
17. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	98,466,740.00	98,466,740.00	91,980,462.62
OTHER NON REVENUE LIMIT ITEMS (should be recorded in Object 8311)				
18. Core Academic Program	9001	186,922.00	186,922.00	186,922.00
19. California High School Exit Exam	9002	442,626.00	442,626.00	442,626.00
20. Pupil Promotion and Retention and Low STAR Score Programs	9003	148,306.00	148,306.00	148,306.00
21. Apprenticeship Funding	9006	0.00	0.00	0.00
22. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	22,821.00	22,706.16	-0.5%	Met
1st Subsequent Year (2009-10)	23,049.00	22,706.00	-1.5%	Met
2nd Subsequent Year (2010-11)	23,279.00	22,706.00	-2.5%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Based on the P-1 ADA we have decided to be conservative in our projections and cut back to P-2 ADA for prior year. These numbers will be projected once again when the P-2 for the current year is filed.

2. CRITERION: Enrollment

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

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

Calculating the District's Enrollment Variances

TA 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 (2008-09)	24,525	24,525	0.0%	Met
Subsequent Year (2009-10)	24,770	24,525	-1.0%	Met
Subsequent Year (2010-11)	25,018	24,525	-2.0%	Met

Comparison of District Enrollment to the Standard

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

- a. 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

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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, 5, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	21,861	23,689	92.3%
Second Prior Year (2006-07)	22,524	24,263	92.8%
First Prior Year (2007-08)	22,666	24,406	92.9%
Historical Average Ratio:			92.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP1 exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYP1, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	22,668	24,525	92.4%	Met
1st Subsequent Year (2009-10)	22,668	24,525	92.4%	Met
2nd Subsequent Year (2010-11)	22,668	24,525	92.4%	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)

I. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

Calculating the District's Projected Change in Revenue Limit

FA 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 (2008-09)	134,277,457.00		
Subsequent Year (2009-10)	135,608,452.00	128,021,324.00	-5.6%	Not Met
Subsequent Year (2010-11)	141,745,794.00	128,657,940.00	-9.2%	Not Met

Comparison of District Revenue Limit to the Standard

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

- a. 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)

Current year drop is results from projected ADA and the increase in the State deficit. The two subsequent years have dropped as a result of additional state deficit and no growth in ADA.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	106,281,694.72	116,531,326.56	91.2%
Second Prior Year (2006-07)	115,965,635.42	126,936,999.70	91.4%
First Prior Year (2007-08)	123,962,379.52	137,154,654.94	90.4%
Historical Average Ratio:			91.0%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2008-09)	126,927,294.00	142,744,635.00	88.9%	Met
1st Subsequent Year (2009-10)	122,801,766.00	136,016,797.00	90.3%	Met
2nd Subsequent Year (2010-11)	124,902,650.00	138,726,839.00	90.0%	Met

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

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

1a. **STANDARD MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Other Revenues and Expenditures

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

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

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

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

TA 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 data, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	19,039,246.77	19,538,535.77	2.6%	No
Subsequent Year (2009-10)	16,579,463.00	17,083,745.00	3.0%	No
Subsequent Year (2010-11)	16,745,258.00	17,254,583.00	3.0%	No

Explanation:
(required if Yes)

Met

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	28,693,243.68	27,764,168.68	-3.2%	No
Subsequent Year (2009-10)	27,711,564.00	22,742,113.00	-17.9%	Yes
Subsequent Year (2010-11)	28,720,159.00	22,855,823.00	-20.4%	Yes

Explanation:
(required if Yes)

State revenue has dropped 15% in categorical funding since 1st Interim. 09/10 year results in a decrease of 19.9%

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	21,176,375.61	24,249,059.60	14.5%	Yes
Subsequent Year (2009-10)	21,493,128.00	23,076,140.00	7.4%	Yes
Subsequent Year (2010-11)	21,815,525.00	23,422,282.00	7.4%	Yes

Explanation:
(required if Yes)

Received one-time monies in 08/09. Interest increased in all years. 2nd subsequent was increase local by 1.5%.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	20,550,702.15	13,786,215.37	-32.9%	Yes
Subsequent Year (2009-10)	11,171,314.00	6,731,827.00	-39.7%	Yes
Subsequent Year (2010-11)	11,712,310.00	6,915,486.00	-41.0%	Yes

Explanation:
(required if Yes)

Since 1st Interim we made a 5,000,000 sweep from categorical carryovers and subsequent flexibility sweeps for the next years resulting in a drop in supplies object.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	25,606,896.92	26,347,954.71	2.9%	No
Subsequent Year (2009-10)	25,402,247.00	25,227,594.00	-0.7%	No
Subsequent Year (2010-11)	27,407,376.00	26,059,519.00	-4.9%	No

Explanation:
(required if Yes)

Met

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	68,908,866.06	71,551,764.05	3.8%	Met
1st Subsequent Year (2009-10)	65,784,155.00	62,901,998.00	-4.4%	Met
2nd Subsequent Year (2010-11)	67,280,942.00	63,532,688.00	-5.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	46,157,599.07	40,134,170.08	-13.0%	Not Met
1st Subsequent Year (2009-10)	36,573,561.00	31,959,421.00	-12.6%	Not Met
2nd Subsequent Year (2010-11)	39,119,686.00	32,975,005.00	-15.7%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	Met
Explanation: Other State Revenue (linked from 6A if NOT met)	State revenue has dropped 15% in categorical funding since 1st Interim. 09/10 year results in a decrease of 19.9%
Explanation: Other Local Revenue (linked from 6A if NOT met)	Received one-time monies in 08/09. Interest increased in all years. 2nd subsequent was increase local by 1.5%

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Since 1st Interim we made a 5,000,000 sweep from categorical carryovers and subsequent flexibility sweeps for the next years resulting in a drop in supplies object.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Met

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

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

ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for 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
	(Form 01CSI, Item 7A)	Projected Year Totals
Required ¹	882,092	882,092
Budgeted (Contributed) ²	882,092	1,014,410
	Status:	Met

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

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

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

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

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

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

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

OMMA/RMA Contribution	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
	5,949,982.77	6,082,301.00	Met
Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	11.0%	9.9%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	3.7%	3.3%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2008-09)	(1,356,925.35)	142,836,717.00	0.9%	Met
1st Subsequent Year (2009-10)	6,296,402.00	136,108,879.00	N/A	Met
2nd Subsequent Year (2010-11)	4,808,704.00	138,818,921.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

I. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2008-09)	42,103,879.16		Met
Subsequent Year (2009-10)	39,061,957.00		Met
Subsequent Year (2010-11)	37,074,449.00		Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2008-09)	31,466,058.00		Met

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	22,668	22,668	22,668
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	210,740,673.42	195,441,453.00	199,169,191.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	210,740,673.42	195,441,453.00	199,169,191.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,322,220.20	5,863,243.59	5,975,075.73
6. Reserve Standard - by Amount (\$55,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,322,220.20	5,863,243.59	5,975,075.73

C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (restricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	13,018,120.33	9,622,635.00	4,813,932.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00		
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00		
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	10,175,036.21	9,730,036.00	7,310,036.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	23,193,156.54	19,352,671.00	12,123,968.00
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	11.0%	9.9%	6.1%
District's Reserve Standard (Section 10B, Line 7):	6,322,220.20	5,863,243.59	5,975,075.73
Status	Met	Met	Met

D. Comparison of District Reserves to the Standard

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

- a. 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 fiscal years:

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

General Fund to 11 Adult Ed 500,000, to 12 Child Development 1,500,000 to 13 Cafeteria 1,000,000. General Fund from 17 Special Reserve 5,000,000.

S4. Contingent Revenues

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

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:

5. Contributions

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

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

6. 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 entered.

Description / Fiscal Year	First Interim (Form 01CSI, Item 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(9,070,723.00)	(8,450,441.35)	-6.8%	(620,281.65)	Not Met
Subsequent Year (2009-10)	(9,070,723.00)	(8,450,441.00)	-6.8%	(620,282.00)	Not Met
Subsequent Year (2010-11)	(9,070,723.00)	(8,450,441.00)	-6.8%	(620,282.00)	Not Met
2. Transfers In, General Fund *					
Current Year (2008-09)	2,877,598.00	2,850,598.00	-0.9%	(27,000.00)	Met
Subsequent Year (2009-10)	620,000.00	659,000.00	6.3%	39,000.00	Not Met
Subsequent Year (2010-11)	2,685,000.00	2,634,000.00	-1.9%	(51,000.00)	Met
3. Transfers Out, General Fund *					
Current Year (2008-09)	92,082.00	1,106,492.00	1101.6%	1,014,410.00	Not Met
Subsequent Year (2009-10)	92,082.00	1,106,492.00	1101.6%	1,014,410.00	Not Met
Subsequent Year (2010-11)	92,082.00	1,106,492.00	1101.6%	1,014,410.00	Not Met

4. Capital Project Cost Overruns

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

No

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

7. 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.

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

Explanation:
(required if NOT met)

Received increase in revenues from Selpa which reduced 1st interim contribution to Special Education.

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

Explanation:
(required if NOT met)

The difference represents projected amount to be received from Fund 25 for administration 3%.

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

Explanation:
(required if NOT met)

This amount is the Deferred Maintenance Contribution that was not included in 1st Interim.

- 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)

6. Long-term Commitments

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

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

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

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

*A ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Updated 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 data, as applicable.

a. Does your district have long-term (multiyear) commitments?
 (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	various restricted resources	6496	299,274
Certificates of Participation				
General Obligation Bonds		Fund 51		237,685,000
Prop Early Retirement Program		Fund 03		9,963
Prop School Building Loans				
Propensated Absences		districtwide - various		717,967

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

Accumulative Rebate Liability		Bond Fund 21		1,472,035

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	318,614	280,628	37,986	0
Certificates of Participation				
General Obligation Bonds	14,289,894	17,274,412	17,562,914	17,612,013
Prop Early Retirement Program	731,038	9,963		
Prop School Building Loans				
Propensated Absences	72,630	72,630	72,630	72,630

Prop Long-term Commitments (continued):

Accumulative Rebate Liability	0	0	0	0
Total Annual Payments:	15,412,176	17,637,633	17,673,530	17,684,643
Has total annual payment increased over prior year (2007-08)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond Interest and Redemption Fund

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

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

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

No

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

Explanation:
(Required if Yes)

7. 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 valuation.

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	29,664,066.00	16,672,766.00
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 08, 2006	Apr 01, 2008

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2008-09)		1,089,804.00
1st Subsequent Year (2009-10)		1,252,677.00
2nd Subsequent Year (2010-11)		1,430,494.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2008-09)	1,157,775.00	1,271,590.00
1st Subsequent Year (2009-10)	1,194,645.00	1,194,645.00
2nd Subsequent Year (2010-11)	1,254,377.00	1,254,377.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)	1,354,366.00	922,569.00
1st Subsequent Year (2009-10)	1,014,022.00	1,085,442.00
2nd Subsequent Year (2010-11)	1,089,175.00	1,263,259.00
d. Number of retirees receiving OPEB benefits		
Current Year (2008-09)	124	124
1st Subsequent Year (2009-10)	89	89
2nd Subsequent Year (2010-11)	92	92

Comments:

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

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

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) Yes
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4) No
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4) No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,521,040.00	1,521,040.00
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2008-09)	2,820,795.00	2,820,795.00
1st Subsequent Year (2009-10)	2,905,419.00	2,905,419.00
2nd Subsequent Year (2010-11)	2,992,582.00	2,992,582.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2008-09)	2,820,795.00	2,820,795.00
1st Subsequent Year (2009-10)	2,905,419.00	2,905,419.00
2nd Subsequent Year (2010-11)	2,992,582.00	2,992,582.00

4. Comments:

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

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

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

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

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

NOTE: 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 you 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
 Have all certificated labor negotiations settled as of first interim projections?
 If Yes, skip to section S8B.
 If No, continue with section S8A.

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,223.8	1,205.0	1,215.0	1,225.0

3. 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.

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

Agreements Settled Since First Interim Projections

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

2. 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:

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

Salary settlement:	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	916,212		
	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
7. Amount included for any tentative salary increases			

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	14,783,074	14,930,905	15,080,214
3. Percent of H&W cost paid by employer	94%	88%	84%
4. Percent projected change in H&W cost over prior year	-6.0%	-7.0%	-5.0%

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?

No

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

Certificated (Non-management) Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,469,398	1,586,950	1,713,906
3. Percent change in step & column over prior year			

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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.):

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

FOOTNOTES: 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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) positions	608.6	603.1	603.0	603.0

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

No

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.

b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

b. 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:

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

n/a

If Yes, date of budget revision board adoption:

d. Period covered by the agreement:

Begin Date: End Date:

e. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

261,302

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

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
6,146,115	6,207,576	6,269,652
89%	84%	79%
-6.0%	-6.0%	-6.0%

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?

No

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
391,505	422,825	456,651
8.0%	8.0%	8.0%

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

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

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

Classified (Non-management) - Other

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

2. 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) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	144.8	153.5	153.5	153.5

3. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

4. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

Salary settlement:	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,895,633	1,914,589	1,933,735
Percent of H&W cost paid by employer	89%	84%	79%
Percent projected change in H&W cost over prior year	-6.0%	-5.0%	-5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	130,373	140,603	152,067
Percent change in step and column over prior year	8.0%	8.0%	8.0%

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are costs of other benefits included in the interim and MYPs?	No	No	No
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?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

- 8. 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.)

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

In 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

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2009 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Evelyn Hernandez Telephone: 760-416-6155
Title: Director of Fiscal Services E-mail: ehernandez@psusd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	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	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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2008-09 Original Budget	2008-09 Board Approved Operating Budget	2008-09 Actuals to Date	2008-09 Projected Totals
1I	General Fund / County School Service Fund	S	S	S	S
9I	Charter Schools Special Revenue Fund				
1I	Adult Education Fund	G	G	G	G
2I	Child Development Fund	G	G	G	G
3I	Cafeteria Special Revenue Fund	G	G	G	G
4I	Deferred Maintenance Fund	G	G	G	G
5I	Pupil Transportation Equipment Fund				
7I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
8I	School Bus Emissions Reduction Fund				
9I	Foundation Special Revenue Fund				
0I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
1I	Building Fund	G	G	G	G
5I	Capital Facilities Fund	G	G	G	G
0I	State School Building Lease-Purchase Fund				
5I	County School Facilities Fund				
0I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
9I	Capital Project Fund for Blended Component Units				
1I	Bond Interest and Redemption Fund		G	G	G
2I	Debt Service Fund for Blended Component Units				
3I	Tax Override Fund				
6I	Debt Service Fund				
7I	Foundation Permanent Fund				
1I	Cafeteria Enterprise Fund				
2I	Charter Schools Enterprise Fund				
3I	Other Enterprise Fund				
6I	Warehouse Revolving Fund				
7I	Self-Insurance Fund	G	G	G	G
1I	Retiree Benefit Fund				
3I	Foundation Private-Purpose Trust Fund				
I	Average Daily Attendance	S	S		S
ASH	Cashflow Worksheet				
HG	Change Order Form				
I	Interim Certification				S
IYPI	Multiyear Projections - General Fund				G
LI	Revenue Limit Summary	S	S		S
1CSI	General Fund / County School Service Fund				

2008-09 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	134,166,835.00	135,077,259.00	82,219,865.66	130,039,334.00	(5,037,925.00)	-3.7%
2) Federal Revenue		8100-8299	14,921,829.00	19,039,246.77	7,378,510.02	19,538,535.77	499,289.00	2.6%
3) Other State Revenue		8300-8599	26,357,623.00	28,692,983.68	14,043,393.35	27,764,168.68	(928,815.00)	-3.2%
4) Other Local Revenue		8600-8799	22,156,540.00	21,176,375.61	9,397,465.20	24,249,059.60	3,072,683.99	14.5%
5) TOTAL, REVENUES			197,602,827.00	203,985,865.06	113,039,234.23	201,591,098.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	96,299,872.00	99,880,510.00	51,541,248.66	99,697,474.00	183,036.00	0.2%
2) Classified Salaries		2000-2999	26,971,374.00	26,965,378.00	15,109,931.17	26,980,378.00	(15,000.00)	-0.1%
3) Employee Benefits		3000-3999	42,166,880.00	42,222,893.45	23,784,416.79	42,279,305.45	(56,412.00)	-0.1%
4) Books and Supplies		4000-4999	10,207,857.00	19,029,179.03	6,051,407.09	13,788,215.37	5,242,963.66	27.6%
5) Services and Other Operating Expenditures		5000-5999	22,565,121.00	26,424,060.71	11,104,008.03	26,347,954.71	76,106.00	0.3%
6) Capital Outlay		6000-6999	462,556.00	1,071,730.89	561,072.54	1,047,979.89	23,751.00	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(432,983.00)	(495,401.00)	(17,900.54)	(505,126.00)	9,725.00	-2.0%
9) TOTAL, EXPENDITURES			198,240,677.00	215,098,351.08	108,134,183.74	209,634,181.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(637,850.00)	(11,112,486.02)	4,905,050.49	(8,043,083.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,877,598.00	2,877,598.00	0.00	2,850,598.00	(27,000.00)	-0.9%
b) Transfers Out		7600-7629	92,082.00	974,174.00	1,014,410.00	1,108,492.00	(132,318.00)	-13.6%
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			2,785,518.00	1,903,424.00	(1,014,410.00)	1,744,106.00		

2008-09 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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,147,666.00	(9,209,062.02)	3,890,640.49	(6,298,977.37)		
JND BALANCE, RESERVES								
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,805,771.00	48,402,856.53		48,402,856.53	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)			35,805,771.00	48,402,856.53		48,402,856.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,805,771.00	48,402,856.53		48,402,856.53		
Ending Balance, June 30 (E + F1e)			37,953,437.00	39,193,794.51		42,103,879.16		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	275,000.00	275,000.00		275,000.00		
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	25,727,102.00	25,430,281.83		25,809,842.83		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,672,320.00	9,577,172.68		13,018,120.33		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,179,015.00	3,811,340.00		2,900,916.00		
c) Undesignated Amount								
		9790				0.00		
d) Unappropriated Amount								
		9790	0.00	0.00				

2008-09 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	98,466,740.00	99,377,164.00	54,852,885.00	91,980,483.00	(7,396,701.00)	-7.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500,675.00	500,675.00	281,688.78	500,675.00	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	1,493.00	1,493.00	1,392.72	1,493.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,505,713.00	31,505,713.00	17,908,626.83	32,500,000.00	994,287.00	3.2%
Unsecured Roll Taxes		8042	1,586,459.00	1,586,459.00	1,837,240.22	1,837,240.00	250,781.00	15.8%
Prior Years' Taxes		8043	6,015,627.00	6,015,627.00	7,315,518.02	7,315,818.00	1,300,191.00	21.6%
Supplemental Taxes		8044	2,791,620.00	2,791,620.00	798,155.43	1,400,000.00	(1,391,620.00)	-49.8%
Education Revenue Augmentation Fund (ERAF)		8045	(7,501,294.00)	(7,501,294.00)	(1,252,330.76)	(6,500,000.00)	1,001,294.00	-13.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	225,501.00	225,501.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	-0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			133,367,033.00	134,277,457.00	81,723,156.24	129,261,190.00	(5,016,267.00)	-3.7%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,052,974.00)	(4,052,974.00)	0.00	(3,946,472.00)	106,502.00	-2.6%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	4,052,974.00	4,052,974.00	0.00	3,946,472.00	(106,502.00)	-2.6%
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	799,802.00	799,802.00	496,709.42	778,144.00	(21,658.00)	-2.7%
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			134,166,835.00	135,077,259.00	82,219,865.66	130,039,334.00	(5,037,925.00)	-3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,890,038.00	2,890,038.00	1,489,755.00	2,999,510.00	109,472.00	3.8%
Special Education Discretionary Grants		8182	181,460.00	239,197.01	132,657.01	239,197.01	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,970.00	1,970.00	0.00	1,970.00	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	1,713,899.00	1,858,008.17	807,859.44	1,858,008.17	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	9,433,429.00	13,078,022.86	4,892,047.65	13,350,666.86	274,644.00	2.1%

2008-09 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)
ational and Applied Technology Education	3500-3699	8290	186,791.00	186,791.00	15,066.04	186,791.00	0.00	0.0%
fe and Drug Free Schools	3700-3799	8290	99,460.00	192,828.73	93,405.73	193,001.73	173.00	0.1%
PA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
her Federal Revenue	All Other	8290	434,782.00	594,391.00	337,719.15	709,391.00	115,000.00	19.3%
TOTAL FEDERAL REVENUE			14,921,829.00	19,039,246.77	7,378,510.02	19,538,535.77	499,289.00	2.6%
HER STATE REVENUE								
her State Apportionments Supplemental Instruction Programs Current Year	0000	8311	777,854.00	777,854.00	521,868.00	777,854.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ommunity Day School Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
OC/P Entitlement Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
pecial Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ifted and Talented Pupils	7140	8311	211,724.00	211,724.00	123,296.00	179,985.00	(31,759.00)	-15.0%
ome-to-School Transportation	7230	8311	1,582,677.00	1,872,260.00	766,731.00	1,672,260.00	0.00	0.0%
chool Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
conomic Impact Aid	7090-7091	8311	4,154,625.00	3,912,365.00	1,956,182.00	3,912,365.00	0.00	0.0%
pec. Ed. Transportation	7240	8311	979,503.00	1,034,945.00	474,523.00	1,034,945.00	0.00	0.0%
l Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
l Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(24.00)	0.00	0.00	0.0%
ear Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
lass Size Reduction, K-3		8434	5,959,992.00	6,370,926.00	1,592,732.00	6,370,926.00	0.00	0.0%
lass Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
harter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
hild Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
andated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
ottery - Unrestricted and Instructional Materi		8560	3,440,124.00	3,284,300.00	719,495.30	2,900,733.00	(383,567.00)	-11.7%
ax 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%
ass-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	364,876.00	410,020.00	41,943.00	348,517.00	(61,503.00)	-15.0%
iller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
upplemental School Counseling Program	7080	8590	693,949.00	698,435.00	0.00	593,670.00	(104,765.00)	-15.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	1,586,390.00	1,684,014.00	1,697,908.00	1,684,014.00	0.00	0.0%
taff Development	7294, 7295, 7296	8590	0.00	81,250.00	81,250.00	81,250.00	0.00	0.0%
enth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
ducational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
chool Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
rug/Alcohol/Tobacco Funds	6605-6680	8590	46,720.00	62,236.46	31,631.46	59,612.46	(2,626.00)	-4.2%
ealthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
lass Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
upil Retention Block Grant	7390	8590	80,851.00	90,356.00	69,165.00	76,803.00	(13,553.00)	-15.0%

2008-09 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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	1,031,900.00	1,103,445.00	882,756.00	937,928.00	(165,517.00)	-15.0%
Targeted Instructional Improvement Block Grant	7394	8590	114,430.00	122,403.00	88,761.00	104,043.00	(18,360.00)	-15.0%
School and Library Improvement Block Grant	7395	8590	1,331,804.00	1,424,141.00	1,139,313.00	1,210,520.00	(213,621.00)	-15.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000,204.00	5,752,307.22	3,855,882.59	5,818,763.22	66,456.00	1.2%
TOTAL, OTHER STATE REVENUE			26,357,623.00	28,692,983.68	14,043,393.35	27,764,168.68	(928,815.00)	-3.2%
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	7,920,885.00	7,920,885.00	1,156,497.27	8,432,764.00	511,879.00	6.5%
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	289.25	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	258,000.00	258,000.00	65,413.42	258,000.00	0.00	0.0%
Interest		8660	2,000,000.00	600,000.00	423,336.81	775,000.00	175,000.00	29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	472,343.00	472,343.00	0.00	472,343.00	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	14,295.00	19,300.00	23,075.00	8,780.00	61.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	150,000.00	555,540.61	561,419.45	2,204,148.80	1,648,605.99	298.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,355,312.00	11,355,312.00	7,171,209.00	12,083,731.00	728,419.00	6.4%
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%

2008-09 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)
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			22,156,540.00	21,176,375.81	9,397,485.20	24,249,059.60	3,072,683.99	14.5%
TOTAL REVENUES			197,602,827.00	203,985,865.06	113,039,234.23	201,591,098.05	(2,394,767.01)	-1.2%

2008-09 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	79,325,778.00	82,881,602.00	42,399,481.64	82,689,119.00	192,483.00	0.2%
Certificated Pupil Support Salaries		1200	5,178,350.00	5,206,839.00	2,636,455.42	5,185,818.00	21,021.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,449,639.00	8,433,076.00	4,788,611.03	8,463,544.00	(30,468.00)	-0.4%
Other Certificated Salaries		1900	3,346,105.00	3,358,993.00	1,716,690.57	3,358,993.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			96,299,872.00	99,880,510.00	51,541,248.66	99,697,474.00	183,036.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,298,397.00	5,122,956.00	2,571,940.78	5,123,496.00	(540.00)	0.0%
Classified Support Salaries		2200	9,920,878.00	9,995,763.00	5,827,674.12	9,995,763.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,360,022.00	2,364,141.00	1,353,480.65	2,378,601.00	(14,460.00)	-0.6%
Clerical, Technical and Office Salaries		2400	8,549,940.00	8,588,738.00	4,935,045.27	8,588,738.00	0.00	0.0%
Other Classified Salaries		2900	842,137.00	893,780.00	421,790.35	893,780.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,971,374.00	26,965,378.00	15,108,931.17	26,980,378.00	(15,000.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,835,609.00	8,091,430.44	4,149,287.07	8,083,180.44	8,250.00	0.1%
PERS		3201-3202	3,453,518.00	3,454,737.00	1,879,178.12	3,454,737.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,370,597.00	3,470,838.66	1,869,341.22	3,470,937.66	(99.00)	0.0%
Health and Welfare Benefits		3401-3402	22,868,504.00	22,451,678.35	13,265,948.69	22,451,678.35	0.00	0.0%
Unemployment Insurance		3501-3502	373,117.00	382,020.00	200,155.28	381,854.00	166.00	0.0%
Workers' Compensation		3601-3602	2,487,473.00	2,548,217.00	1,333,585.06	2,547,115.00	1,102.00	0.0%
OPEB, Allocated		3701-3702	1,094,492.00	1,120,217.00	643,781.71	1,227,869.00	(107,652.00)	-9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	681,837.00	681,837.00	440,667.87	660,179.00	21,658.00	3.2%
Other Employee Benefits		3901-3902	1,733.00	21,918.00	2,471.77	1,755.00	20,163.00	92.0%
TOTAL, EMPLOYEE BENEFITS			42,166,880.00	42,222,893.45	23,784,416.79	42,279,305.45	(56,412.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,560,782.00	3,535,532.00	2,857,184.79	3,151,965.00	383,567.00	10.8%
Books and Other Reference Materials		4200	166,542.00	183,181.00	44,134.01	183,181.00	0.00	0.0%
Materials and Supplies		4300	5,459,463.00	13,392,732.50	2,320,374.06	8,563,181.84	4,829,550.66	36.1%
Noncapitalized Equipment		4400	1,013,570.00	1,910,233.53	822,749.77	1,880,387.53	29,846.00	1.6%
Food		4700	7,500.00	7,500.00	6,964.46	7,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,207,857.00	19,029,179.03	6,051,407.09	13,786,215.37	5,242,963.66	27.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,435,101.00	8,351,996.27	2,813,630.67	8,280,912.27	71,084.00	0.9%
Travel and Conferences		5200	1,400,843.00	1,982,456.04	442,376.35	1,973,731.04	8,725.00	0.4%
Dues and Memberships		5300	57,195.00	70,014.00	59,627.79	70,014.00	0.00	0.0%
Insurance		5400-5450	981,300.00	1,028,792.00	1,015,387.27	1,028,792.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,224,996.00	6,230,193.00	3,779,256.86	6,230,193.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,701,502.00	1,797,481.00	723,332.77	1,927,481.00	(130,000.00)	-7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(95.00)	(95.00)	(2,476.38)	(95.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,126,224.00	6,304,150.40	2,214,184.83	6,194,153.40	109,997.00	1.7%
Communications		5900	658,055.00	659,073.00	58,707.87	642,773.00	16,300.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,565,121.00	28,424,060.71	11,104,008.03	26,347,954.71	76,106.00	0.3%

2008-09 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	22,789.00	15,650.00	22,789.00	0.00	0.0%
Books and Media for New School Libraries								
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	462,556.00	808,582.89	335,457.65	784,831.89	23,751.00	2.9%
Equipment Replacement		6500	0.00	240,359.00	209,964.89	240,359.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			462,556.00	1,071,730.89	561,072.54	1,047,979.89	23,751.00	2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Contribution								
Contribution for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Contribute to Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Contribution, 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	8500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
DC/P Transfers of Apportionments								
To Districts or Charter Schools	8350, 8360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	8350, 8360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	8350, 8360	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%
Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(432,983.00)	(495,401.00)	(17,900.54)	(505,128.00)	9,725.00	-2.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(432,983.00)	(495,401.00)	(17,900.54)	(505,128.00)	9,725.00	-2.0%
TOTAL EXPENDITURES								
			198,240,677.00	215,098,351.08	108,134,183.74	209,634,181.42	5,464,169.66	2.5%

2008-09 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,811,598.00	2,811,598.00	0.00	2,811,598.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,000.00	66,000.00	0.00	39,000.00	(27,000.00)	-40.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,877,598.00	2,877,598.00	0.00	2,850,598.00	(27,000.00)	-0.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	92,082.00	92,082.00	0.00	92,082.00	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	882,092.00	1,014,410.00	1,014,410.00	(132,318.00)	-15.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			92,082.00	974,174.00	1,014,410.00	1,106,492.00	(132,318.00)	-13.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,785,516.00	1,903,424.00	(1,014,410.00)	1,744,108.00	159,318.00	-8.4%

2008-09 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)
REVENUES								
Revenue Limit Sources		8010-8099	130,113,861.00	131,024,285.00	82,219,865.66	126,092,862.00	(4,931,423.00)	-3.8%
Federal Revenue		8100-8299	151,970.00	151,970.00	62,862.30	151,970.00	0.00	0.0%
Other State Revenue		8300-8599	9,838,578.00	10,177,593.00	2,968,783.88	9,973,823.00	(203,770.00)	-2.0%
Other Local Revenue		8600-8799	2,647,468.00	1,652,050.00	1,063,794.56	3,479,879.00	1,827,829.00	110.6%
TOTAL, REVENUES			142,751,877.00	143,005,898.00	86,315,306.40	139,898,534.00		
EXPENDITURES								
Certificated Salaries		1000-1999	77,772,227.00	78,011,638.00	40,500,575.16	77,943,566.00	68,072.00	0.1%
Classified Salaries		2000-2999	17,020,316.00	17,032,126.00	9,942,774.85	17,047,126.00	(15,000.00)	-0.1%
Employee Benefits		3000-3999	31,802,496.00	31,854,506.00	18,182,140.30	31,936,602.00	(82,096.00)	-0.3%
Books and Supplies		4000-4999	4,419,020.00	5,780,084.00	2,298,714.34	5,630,920.00	149,164.00	2.6%
Services and Other Operating Expenditures		5000-5999	11,772,417.00	12,246,639.00	6,362,120.32	12,135,342.00	111,297.00	0.9%
Capital Outlay		6000-6999	190,700.00	174,602.00	68,682.83	150,851.00	23,751.00	13.6%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	(1,590,904.00)	(2,110,354.00)	(57,595.56)	(2,099,772.00)	(10,582.00)	0.5%
TOTAL, EXPENDITURES			141,386,272.00	142,989,241.00	77,297,412.24	142,744,635.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,365,605.00	16,657.00	9,017,894.16	(3,046,101.00)		
OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	2,877,598.00	2,877,598.00	0.00	2,850,598.00	(27,000.00)	-0.9%
b) Transfers Out		7600-7629	92,082.00	92,082.00	0.00	92,082.00	0.00	0.0%
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%
Contributions		8980-8999	(6,580,814.00)	(6,689,622.00)	(2,378,549.90)	(1,069,340.35)	5,620,281.65	-84.0%
TOTAL, OTHER FINANCING SOURCES/USES			(3,795,098.00)	(3,904,106.00)	(2,378,549.90)	1,689,175.65		

2008-09 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,429,493.00)	(3,887,449.00)	6,639,344.26	(1,356,925.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,094,518.00	17,650,961.68		17,650,961.68	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)			14,094,518.00	17,650,961.68		17,650,961.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,094,518.00	17,650,961.68		17,650,961.68		
2) Ending Balance, June 30 (E + F1e)			11,665,025.00	13,763,512.68		16,294,036.33		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	275,000.00	275,000.00		275,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,672,320.00	9,577,172.68		13,018,120.33		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,617,705.00	3,811,340.00		2,900,916.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 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)
REVENUE LIMIT SOURCES								
Municipal Apportionment								
State Aid - Current Year		8011	98,466,740.00	99,377,164.00	54,852,885.00	91,980,463.00	(7,396,701.00)	-7.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Income Relief Subventions								
Homeowners' Exemptions		8021	500,675.00	500,675.00	261,668.78	500,675.00	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	1,493.00	1,493.00	1,392.72	1,493.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	31,505,713.00	31,505,713.00	17,908,626.83	32,500,000.00	994,287.00	3.2%
Unsecured Roll Taxes		8042	1,586,459.00	1,586,459.00	1,837,240.22	1,837,240.00	250,781.00	15.8%
Prior Years' Taxes		8043	6,015,627.00	6,015,627.00	7,315,518.02	7,315,818.00	1,300,191.00	21.6%
Supplemental Taxes		8044	2,791,620.00	2,791,620.00	798,155.43	1,400,000.00	(1,391,620.00)	-49.8%
Education Revenue Augmentation Fund (ERAF)		8045	(7,501,294.00)	(7,501,294.00)	(1,252,330.76)	(6,500,000.00)	1,001,294.00	-13.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	225,501.00	225,501.00	New
Fines and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Fees and Bonuses		8061	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Total, Revenue Limit Sources			133,367,033.00	134,277,457.00	61,723,156.24	129,261,190.00	(5,016,267.00)	-3.7%
REVENUE LIMIT TRANSFERS								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,052,974.00)	(4,052,974.00)	0.00	(3,946,472.00)	106,502.00	-2.6%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
ERS Reduction Transfer		8092	799,802.00	799,802.00	496,709.42	778,144.00	(21,658.00)	-2.7%
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			130,113,861.00	131,024,285.00	82,219,865.66	126,092,862.00	(4,931,423.00)	-3.8%
GENERAL 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		
Wild Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Investment Reserve Funds		8260	1,970.00	1,970.00	0.00	1,970.00	0.00	0.0%
Food 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%
IMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency 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		
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

2008-09 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)
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	150,000.00	150,000.00	62,862.30	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			151,970.00	151,970.00	62,862.30	151,970.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	777,854.00	777,854.00	521,868.00	777,854.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,959,992.00	6,370,926.00	1,592,732.00	6,370,926.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,900,732.00	2,828,813.00	715,453.88	2,625,043.00	(203,770.00)	-7.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

2008-09 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)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	200,000.00	200,000.00	138,730.00	200,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,838,578.00	10,177,593.00	2,968,783.88	9,973,823.00	(203,770.00)	-2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	289.25	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	258,000.00	258,000.00	65,413.42	258,000.00	0.00	0.0%
Interest		8660	2,000,000.00	600,000.00	423,336.81	775,000.00	175,000.00	29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	239,468.00	239,468.00	0.00	239,468.00	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	14,295.00	19,300.00	23,075.00	8,780.00	61.4%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	150,000.00	540,287.00	555,455.08	2,184,336.00	1,644,049.00	304.3%
Donation		8710	0.00	0.00	0.00	0.00	0.00	0.0%
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						

2008-09 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)
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			2,647,488.00	1,652,050.00	1,063,794.56	3,479,879.00	1,827,829.00	110.6%
TOTAL, REVENUES			142,751,877.00	143,005,898.00	86,315,306.40	139,698,534.00	(3,307,364.00)	-2.3%

2008-09 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,237,245.00	67,429,566.00	34,706,247.24	67,331,028.00	98,540.00	0.1%
Certificated Pupil Support Salaries		1200	2,861,766.00	2,908,854.00	1,461,860.74	2,908,854.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,428,197.00	7,428,197.00	4,212,963.33	7,458,665.00	(30,468.00)	-0.4%
Other Certificated Salaries		1900	245,019.00	245,019.00	119,503.85	245,019.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			77,772,227.00	78,011,636.00	40,500,575.16	77,943,566.00	68,072.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	285,952.00	287,310.00	137,451.32	287,850.00	(540.00)	-0.2%
Classified Support Salaries		2200	6,934,541.00	6,933,933.00	4,167,516.53	6,933,933.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,064,588.00	2,064,588.00	1,179,464.90	2,079,048.00	(14,460.00)	-0.7%
Arical, Technical and Office Salaries		2400	7,206,532.00	7,212,335.00	4,159,763.83	7,212,335.00	0.00	0.0%
Other Classified Salaries		2900	528,703.00	533,960.00	298,578.27	533,960.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,020,316.00	17,032,126.00	9,942,774.85	17,047,126.00	(15,000.00)	-0.1%
EMPLOYEE BENEFITS								
RS		3101-3102	6,317,209.00	6,336,782.00	3,268,003.59	6,328,532.00	8,250.00	0.1%
RS		3201-3202	2,175,842.00	2,176,542.00	1,208,306.95	2,176,542.00	0.00	0.0%
SDI/Medicare/Alternative		3301-3302	2,378,084.00	2,380,516.00	1,318,035.13	2,380,615.00	(99.00)	0.0%
Health and Welfare Benefits		3401-3402	17,445,367.00	17,445,367.00	10,395,235.75	17,445,367.00	0.00	0.0%
Employment Insurance		3501-3502	285,820.00	286,588.00	151,457.78	286,422.00	166.00	0.1%
Workers' Compensation		3601-3602	1,905,514.00	1,910,536.00	1,008,727.34	1,909,434.00	1,102.00	0.1%
TEB, Allocated		3701-3702	838,426.00	840,677.00	500,616.40	948,329.00	(107,652.00)	-12.8%
TEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
RS Reduction		3801-3802	456,501.00	456,501.00	329,085.59	440,267.00	16,234.00	3.6%
Other Employee Benefits		3901-3902	1,733.00	20,997.00	2,471.77	21,094.00	(97.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			31,802,496.00	31,854,506.00	18,182,140.30	31,936,602.00	(82,096.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,435,000.00	1,363,081.00	783,512.63	1,159,311.00	203,770.00	14.9%
Books and Other Reference Materials		4200	44,966.00	81,535.00	23,679.77	81,535.00	0.00	0.0%
Materials and Supplies		4300	2,451,067.00	3,595,616.00	1,197,328.15	3,650,222.00	(54,606.00)	-1.5%
Noncapitalized Equipment		4400	487,967.00	739,852.00	294,193.79	739,852.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,419,020.00	5,780,084.00	2,298,714.34	5,630,920.00	149,164.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Agreements for Services		5100	1,056,214.00	1,056,214.00	50,869.40	1,056,214.00	0.00	0.0%
Travel and Conferences		5200	225,634.00	263,106.00	128,702.30	263,106.00	0.00	0.0%
Fees and Memberships		5300	53,788.00	63,657.00	57,230.30	63,657.00	0.00	0.0%
Insurance		5400-5450	928,300.00	995,792.00	982,367.27	995,792.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,208,650.00	6,212,650.00	3,759,347.61	6,212,650.00	0.00	0.0%
Contracts, Leases, Repairs, and Noncapitalized Improvements		5600	1,301,593.00	1,323,268.00	481,419.99	1,453,268.00	(130,000.00)	-9.8%
Transfers of Direct Costs		5710	(448,561.00)	(625,080.00)	(199,382.55)	(625,080.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(95.00)	(95.00)	(2,476.38)	(95.00)	0.00	0.0%
Professional/Consulting Services and Other Operating Expenditures		5800	1,788,989.00	2,298,209.00	1,045,453.67	2,073,212.00	224,997.00	9.8%
Communications		5900	657,905.00	658,918.00	58,588.71	642,618.00	16,300.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,772,417.00	12,246,639.00	6,362,120.32	12,135,342.00	111,297.00	0.9%

2008-09 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	190,700.00	174,602.00	68,682.83	150,851.00	23,751.00	13.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,700.00	174,602.00	68,682.83	150,851.00	23,751.00	13.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,157,921.00)	(1,614,953.00)	(39,695.02)	(1,594,646.00)	(20,307.00)	1.3%
Transfers of Indirect Costs - Interfund		7350	(432,983.00)	(495,401.00)	(17,900.54)	(505,126.00)	9,725.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,590,904.00)	(2,110,354.00)	(57,595.56)	(2,099,772.00)	(10,582.00)	0.5%
TOTAL, EXPENDITURES			141,386,272.00	142,989,241.00	77,297,412.24	142,744,635.00	244,606.00	0.2%

2008-09 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	2,811,598.00	2,811,598.00	0.00	2,811,598.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,000.00	66,000.00	0.00	39,000.00	(27,000.00)	-40.9%
i) TOTAL, INTERFUND TRANSFERS IN			2,877,598.00	2,877,598.00	0.00	2,850,598.00	(27,000.00)	-0.9%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	92,082.00	92,082.00	0.00	92,082.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
j) TOTAL, INTERFUND TRANSFERS OUT			92,082.00	92,082.00	0.00	92,082.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
k) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
l) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,688,286.00)	(9,070,723.00)	(2,378,549.90)	(8,450,441.35)	620,281.65	-6.8%
Contributions from Restricted Revenues		8990	2,107,872.00	2,381,101.00	0.00	7,381,101.00	5,000,000.00	210.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
m) TOTAL, CONTRIBUTIONS			(6,580,414.00)	(6,689,622.00)	(2,378,549.90)	(1,069,340.35)	5,620,281.65	-84.0%
TOTAL, OTHER FINANCING SOURCES/USES - b + c - d + e			(3,795,098.00)	(3,904,108.00)	(2,378,549.90)	1,689,175.65	5,593,281.65	-143.3%

2008-09 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	4,052,974.00	4,052,974.00	0.00	3,946,472.00	(106,502.00)	-2.6%
2) Federal Revenue		8100-8299	14,789,859.00	18,887,276.77	7,315,647.72	19,386,585.77	499,289.00	2.6%
3) Other State Revenue		8300-8599	16,519,045.00	18,515,390.68	11,074,609.47	17,790,345.68	(725,045.00)	-3.9%
4) Other Local Revenue		8600-8799	19,509,072.00	19,524,325.61	8,333,670.64	20,769,180.60	1,244,854.99	6.4%
5) TOTAL, REVENUES			54,850,950.00	60,979,967.06	26,723,927.83	61,892,564.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,527,645.00	21,868,872.00	11,040,673.50	21,753,908.00	114,964.00	0.5%
2) Classified Salaries		2000-2999	9,951,058.00	9,933,252.00	5,167,156.32	9,933,252.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,364,384.00	10,368,387.45	5,602,276.49	10,342,703.45	25,684.00	0.2%
4) Books and Supplies		4000-4999	5,788,837.00	13,249,095.03	3,752,692.75	8,155,295.37	5,093,799.68	38.4%
5) Services and Other Operating Expenditures		5000-5999	10,792,704.00	14,177,421.71	4,741,887.71	14,212,612.71	(35,191.00)	-0.2%
6) Capital Outlay		6000-6999	271,856.00	897,128.89	492,389.71	897,128.89	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,157,921.00	1,614,953.00	39,695.02	1,594,646.00	20,307.00	1.3%
9) TOTAL, EXPENDITURES			58,854,405.00	72,109,110.08	30,836,771.50	66,889,546.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B)								
			(2,003,455.00)	(11,129,143.02)	(4,112,843.67)	(4,996,982.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	882,092.00	1,014,410.00	1,014,410.00	(132,318.00)	-15.0%
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	6,580,614.00	6,689,622.00	2,378,549.90	1,069,340.35	(5,620,281.65)	-84.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,580,614.00	5,807,530.00	1,364,139.90	54,930.35		

2008-09 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)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,577,159.00	(5,321,813.02)	(2,748,703.77)	(4,942,052.02)		
FUND BALANCE, RESERVES								
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,711,253.00	30,751,894.85		30,751,894.85	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)			21,711,253.00	30,751,894.85		30,751,894.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,711,253.00	30,751,894.85		30,751,894.85		
f) Ending Balance, June 30 (E + F1e)			26,288,412.00	25,430,281.83		25,809,842.83		
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	25,727,102.00	25,430,281.83		25,809,842.83		
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	561,310.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8061	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	4,052,974.00	4,052,974.00	0.00	3,946,472.00	(106,502.00)	-2.6%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
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			4,052,974.00	4,052,974.00	0.00	3,946,472.00	(106,502.00)	-2.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,890,038.00	2,890,038.00	1,499,755.00	2,999,510.00	109,472.00	3.8%
Special Education Discretionary Grants		8182	161,460.00	239,197.01	132,657.01	239,197.01	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,713,899.00	1,858,008.17	607,859.44	1,858,008.17	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA and the Dept of Education	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	9,433,429.00	13,076,022.86	4,692,047.65	13,350,668.86	274,644.00	2.1%

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)
Occupational and Applied Technology Education	3500-3699	8290	186,791.00	186,791.00	15,066.04	186,791.00	0.00	0.0%
Life and Drug Free Schools	3700-3799	8290	99,460.00	192,828.73	93,405.73	193,001.73	173.00	0.1%
PA / WIA	5600-5825	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	284,782.00	444,391.00	274,856.85	559,391.00	115,000.00	25.9%
TOTAL, FEDERAL REVENUE			14,789,859.00	18,887,276.77	7,315,647.72	19,386,565.77	499,289.00	2.6%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
OC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	211,724.00	211,724.00	123,296.00	179,965.00	(31,759.00)	-15.0%
Home-to-School Transportation	7230	8311	1,582,677.00	1,672,260.00	766,731.00	1,672,260.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,154,625.00	3,912,365.00	1,956,182.00	3,912,365.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	979,503.00	1,034,945.00	474,523.00	1,034,945.00	0.00	0.0%
Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(24.00)	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%
Unaudited Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Library - Unrestricted and Instructional Materi		8560	539,392.00	455,487.00	4,041.42	275,690.00	(179,797.00)	-39.5%
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	364,876.00	410,020.00	41,943.00	348,517.00	(61,503.00)	-15.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	693,949.00	698,435.00	0.00	593,670.00	(104,765.00)	-15.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	1,586,390.00	1,684,014.00	1,697,908.00	1,684,014.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	81,250.00	81,250.00	81,250.00	0.00	0.0%
Seventh 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	6605-6660	8590	46,720.00	62,238.46	31,631.46	59,612.46	(2,626.00)	-4.2%
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%
upil Retention Block Grant	7390	8590	80,851.00	90,358.00	69,165.00	76,803.00	(13,553.00)	-15.0%

2008-09 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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	1,031,900.00	1,103,445.00	882,756.00	937,928.00	(165,517.00)	-15.0%
Targeted Instructional Improvement Block Grant	7394	8590	114,430.00	122,403.00	88,761.00	104,043.00	(18,360.00)	-15.0%
School and Library Improvement Block Grant	7395	8590	1,331,804.00	1,424,141.00	1,139,313.00	1,210,520.00	(213,621.00)	-15.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,800,204.00	5,552,307.22	3,717,132.59	5,618,763.22	66,456.00	1.2%
TOTAL, OTHER STATE REVENUE			16,519,045.00	18,515,390.68	11,074,609.47	17,790,345.68	725,045.00	-3.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	7,920,885.00	7,920,885.00	1,156,497.27	8,432,764.00	511,879.00	6.5%
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								
		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8682	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	232,875.00	232,875.00	0.00	232,875.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	0.00	15,253.81	5,964.37	19,810.60	4,556.99	29.9%
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	11,355,312.00	11,355,312.00	7,171,209.00	12,083,731.00	728,419.00	6.4%
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%

2008-09 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)
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			19,509,072.00	19,524,325.61	8,333,870.64	20,789,180.60	1,244,854.99	6.4%
TOTAL, REVENUES			54,850,950.00	60,979,967.06	26,723,927.83	61,892,564.05	912,596.99	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,088,533.00	15,452,034.00	7,893,244.40	15,358,091.00	93,943.00	0.6%
Certificated Pupil Support Salaries		1200	2,316,584.00	2,297,985.00	1,174,594.88	2,276,964.00	21,021.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,021,442.00	1,004,879.00	575,647.70	1,004,879.00	0.00	0.0%
Other Certificated Salaries		1900	3,101,086.00	3,113,974.00	1,597,186.72	3,113,974.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,527,645.00	21,868,872.00	11,040,673.50	21,753,908.00	114,964.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,012,445.00	4,835,646.00	2,434,489.46	4,835,646.00	0.00	0.0%
Classified Support Salaries		2200	2,986,337.00	3,081,830.00	1,660,157.59	3,081,830.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,434.00	299,553.00	174,015.75	299,553.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,343,408.00	1,376,403.00	775,281.44	1,376,403.00	0.00	0.0%
Other Classified Salaries		2900	313,434.00	359,820.00	123,212.08	359,820.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,951,058.00	9,933,252.00	5,167,156.32	9,933,252.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,518,400.00	1,754,648.44	881,283.48	1,754,648.44	0.00	0.0%
PERS		3201-3202	1,277,678.00	1,278,195.00	670,871.17	1,278,195.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	994,513.00	1,090,322.66	551,306.09	1,090,322.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,423,137.00	5,006,311.35	2,870,712.94	5,006,311.35	0.00	0.0%
Unemployment Insurance		3501-3502	87,297.00	95,432.00	48,697.50	95,432.00	0.00	0.0%
Workers' Compensation		3601-3602	581,959.00	637,681.00	324,857.72	637,681.00	0.00	0.0%
OPEB, Allocated		3701-3702	256,068.00	279,540.00	142,965.31	279,540.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	225,336.00	225,336.00	111,582.28	219,912.00	5,424.00	2.4%
Other Employee Benefits		3901-3902	0.00	921.00	0.00	(19,339.00)	20,260.00	2199.8%
TOTAL, EMPLOYEE BENEFITS			10,364,384.00	10,368,387.45	5,602,276.49	10,342,703.45	25,684.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,125,782.00	2,172,451.00	2,073,672.18	1,992,654.00	179,797.00	8.3%
Books and Other Reference Materials		4200	121,558.00	101,646.00	20,454.24	101,646.00	0.00	0.0%
Materials and Supplies		4300	3,008,398.00	9,797,116.50	1,123,045.91	4,912,959.84	4,884,156.66	49.9%
Noncapitalized Equipment		4400	525,603.00	1,170,381.53	528,555.98	1,140,535.53	29,846.00	2.6%
Food		4700	7,500.00	7,500.00	6,964.46	7,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,788,837.00	13,249,095.03	3,752,692.75	8,155,295.37	5,093,799.66	38.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,378,887.00	7,295,782.27	2,762,761.27	7,224,698.27	71,084.00	1.0%
Travel and Conferences		5200	1,175,209.00	1,719,350.04	313,674.05	1,710,625.04	8,725.00	0.5%
Dues and Memberships		5300	3,407.00	6,357.00	2,397.49	6,357.00	0.00	0.0%
Insurance		5400-5450	33,000.00	33,000.00	33,000.00	33,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,346.00	17,543.00	19,909.25	17,543.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,909.00	474,213.00	241,912.78	474,213.00	0.00	0.0%
Transfers of Direct Costs		5710	448,581.00	625,080.00	199,382.55	625,080.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,337,235.00	4,005,941.40	1,168,731.16	4,120,941.40	(115,000.00)	-2.9%
Communications		5900	150.00	155.00	119.16	155.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,792,704.00	14,177,421.71	4,741,887.71	14,212,612.71	(35,191.00)	-0.2%

2008-09 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)
PITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	22,789.00	15,650.00	22,789.00	0.00	0.0%
Books and Media for New School Libraries								
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	271,856.00	633,980.89	266,774.82	633,980.89	0.00	0.0%
Equipment Replacement		6500	0.00	240,359.00	209,964.89	240,359.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,856.00	897,128.89	492,389.71	897,128.89	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Contribution								
Contribution for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Contribution to State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Contribution, Excess Costs, and/or Deficit 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	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%
State/OC/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		7261-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,157,921.00	1,614,953.00	39,695.02	1,594,646.00	20,307.00	1.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,157,921.00	1,614,953.00	39,695.02	1,594,646.00	20,307.00	1.3%
TOTAL, EXPENDITURES			56,854,405.00	72,109,110.08	30,836,771.50	66,889,546.42	5,219,563.66	7.2%

2008-09 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)
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		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	882,092.00	1,014,410.00	1,014,410.00	(132,318.00)	-15.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	882,092.00	1,014,410.00	1,014,410.00	(132,318.00)	-15.0%
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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,688,286.00	8,070,723.00	2,378,549.90	8,450,441.35	(620,281.65)	-6.8%
Contributions from Restricted Revenues		8990	(2,107,672.00)	(2,381,101.00)	0.00	(7,381,101.00)	(5,000,000.00)	210.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,580,614.00	6,689,622.00	2,378,549.90	1,069,340.35	(5,620,281.65)	-84.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,580,614.00	5,807,530.00	1,364,139.90	54,930.35	5,752,599.65	-99.1%

2008-09 Second Interim
 Adult Education Fund
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,483.00	109,008.00	24,578.75	109,008.00	0.00	0.0%
3) Other State Revenue		8300-8599	892,112.00	875,571.00	672,655.00	875,571.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,000.00	84,900.00	67,391.71	89,156.00	4,258.00	5.0%
5) TOTAL REVENUES			881,595.00	1,089,477.00	764,625.46	1,073,733.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	393,111.00	453,111.00	233,408.47	453,111.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,636.00	217,636.00	117,969.30	217,636.00	0.00	0.0%
3) Employee Benefits		3000-3999	186,435.00	174,439.00	97,254.52	174,439.00	0.00	0.0%
4) Books and Supplies		4000-4999	91,168.00	474,003.50	40,268.63	475,003.50	(1,000.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	34,946.00	39,057.00	31,767.42	39,057.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	35,818.00	35,818.00	0.00	35,818.00	0.00	0.0%
9) TOTAL EXPENDITURES			839,114.00	1,394,084.50	520,664.34	1,395,064.50		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,519.00)	(324,587.50)	243,961.12	(321,331.50)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Adult Education Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,519.00)	(324,587.50)	243,981.12	(321,331.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	384,541.00	687,803.09		687,803.09	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)			384,541.00	687,803.09		687,803.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,541.00	687,803.09		687,803.09		
2) Ending Balance, June 30 (E + F1e)			327,022.00	383,215.59		388,471.59		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	304,558.00	341,841.09		344,741.09		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	22,468.00	21,574.50		21,730.50		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Adult Education Fund
 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 Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
CLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Occupational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TPA / WIA	5600-5825	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	88,483.00	109,006.00	24,578.75	109,006.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,483.00	109,006.00	24,578.75	109,006.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments Adult Education Current Year	8390	8311	598,269.00	598,269.00	400,308.00	598,269.00	0.00	0.0%
Prior Years	8390	8319	0.00	0.00	0.00	0.00	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%
Other State Revenue		8590	93,843.00	277,302.00	272,347.00	277,302.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			692,112.00	875,571.00	672,655.00	875,571.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	26,000.00	26,000.00	16,854.00	26,000.00	0.00	0.0%
Licenses and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	6,900.00	5,499.87	10,104.00	3,204.00	46.4%
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 Adult Education Fees		8671	10,000.00	10,000.00	7,540.00	10,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	42,000.00	42,000.00	37,697.84	43,052.00	1,052.00	2.5%
Donation		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,000.00	84,900.00	67,391.71	89,156.00	4,258.00	5.0%
TOTAL REVENUES			881,595.00	1,069,477.00	764,825.46	1,073,733.00		

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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	274,000.00	334,000.00	163,785.03	334,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,111.00	119,111.00	69,621.44	119,111.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			393,111.00	453,111.00	233,406.47	453,111.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	32,692.00	32,692.00	11,227.56	32,692.00	0.00	0.0%
Classified Support Salaries		2200	41,035.00	41,035.00	24,055.36	41,035.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,861.00	135,861.00	82,449.32	135,861.00	0.00	0.0%
Other Classified Salaries		2800	8,048.00	8,048.00	237.06	8,048.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			217,636.00	217,636.00	117,969.30	217,636.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,267.00	35,237.00	16,978.96	35,237.00	0.00	0.0%
PERS		3201-3202	23,406.00	23,406.00	13,928.40	23,406.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,762.00	24,632.00	12,773.94	24,632.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	64,314.00	64,590.00	39,356.15	64,590.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,831.00	2,011.00	1,064.79	2,011.00	0.00	0.0%
Workers' Compensation		3601-3602	12,215.00	13,415.00	7,049.17	13,415.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,373.00	5,901.00	3,129.63	5,901.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,247.00	5,247.00	2,973.48	5,247.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			166,435.00	174,439.00	97,254.52	174,439.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Books and Other Reference Materials		4200	17,000.00	22,000.00	24,836.44	22,000.00	0.00	0.0%
Materials and Supplies		4300	56,168.00	433,079.50	12,138.53	434,079.50	(1,000.00)	-0.2%
Noncapitalized Equipment		4400	0.00	924.00	3,291.66	924.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,168.00	474,003.50	40,266.63	475,003.50	(1,000.00)	-0.2%

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 Column B & D (F)
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	7,100.00	7,100.00	2,329.66	7,100.00	0.00	0.0%
Fees and Memberships		5300	400.00	400.00	230.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,550.00	4,225.00	4,429.89	4,225.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,596.00	26,032.00	24,211.06	26,032.00	0.00	0.0%
Communications		5900	1,300.00	1,300.00	566.81	1,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,946.00	39,057.00	31,767.42	39,057.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	35,818.00	35,818.00	0.00	35,818.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			35,818.00	35,818.00	0.00	35,818.00	0.00	0.0%
TOTAL EXPENDITURES			939,114.00	1,394,064.50	520,664.34	1,395,064.50		

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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2008-09 Second Interim
 Child Development Fund
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	6,523.94	6,523.94	9,374.94	2,851.00	43.7%
3) Other State Revenue		8300-8599	2,639,026.00	2,607,417.00	926,197.02	2,660,589.00	(6,628.00)	-0.3%
4) Other Local Revenue		8600-8799	29,700.00	29,700.00	18,803.28	29,700.00	0.00	0.0%
5) TOTAL REVENUES			2,668,726.00	2,703,640.94	951,524.24	2,699,663.94		
EXPENDITURES								
1) Certificated Salaries		1000-1999	922,596.00	898,823.00	524,153.80	898,823.00	0.00	0.0%
2) Classified Salaries		2000-2999	782,971.00	800,439.00	427,386.96	800,439.00	0.00	0.0%
3) Employee Benefits		3000-3999	817,038.00	816,754.00	467,172.94	816,754.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,240.00	75,642.94	26,995.61	77,285.94	(1,623.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	111,389.00	147,490.00	28,537.57	141,890.00	(5,600.00)	3.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,574.00	56,574.00	17,900.54	56,574.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,760,808.00	2,795,722.94	1,492,147.44	2,791,745.94		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,082.00)	(92,082.00)	(540,623.20)	(92,082.00)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	92,082.00	92,082.00	0.00	92,082.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			92,082.00	92,082.00	0.00	92,082.00		

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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(540,823.20)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Child Development Fund
 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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Other Federal Revenue		8290	0.00	6,523.94	6,523.94	9,374.94	2,851.00	43.7%
TOTAL FEDERAL REVENUE			0.00	6,523.94	6,523.94	9,374.94	2,851.00	43.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	1,907,614.00	1,907,614.00	520,880.56	1,900,788.00	(6,828.00)	-0.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	731,412.00	759,803.00	405,316.46	759,803.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			2,639,026.00	2,667,417.00	926,197.02	2,660,589.00	(6,828.00)	-0.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	1,200.00	1,200.00	34.38	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	28,500.00	28,500.00	18,768.90	28,500.00	0.00	0.0%
Interagency Services		8677	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								
All Other Local Revenue		8699	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			29,700.00	29,700.00	18,803.28	29,700.00	0.00	0.0%
TOTAL REVENUES			2,668,726.00	2,703,640.94	951,524.24	2,699,663.94		

2008-09 Second Interim
Child Development Fund
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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	748,480.00	717,649.00	415,896.78	717,649.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,295.00	10,295.00	15,290.04	10,295.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,821.00	170,879.00	92,966.98	170,879.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			922,596.00	899,623.00	524,153.80	898,823.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	526,644.00	530,491.00	283,429.41	530,491.00	0.00	0.0%
Classified Support Salaries		2200	81,134.00	81,134.00	45,750.67	81,134.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	175,193.00	188,814.00	98,206.90	188,814.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			782,971.00	800,439.00	427,386.98	800,439.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,139.00	54,110.00	30,565.42	54,110.00	0.00	0.0%
PERS		3201-3202	125,979.00	127,142.00	68,315.11	127,142.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,193.00	88,062.00	47,944.81	88,062.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	458,524.00	457,559.00	271,114.28	457,559.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,117.00	5,077.00	2,859.55	5,077.00	0.00	0.0%
Workers' Compensation		3601-3602	34,110.00	33,900.00	19,033.82	33,900.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,009.00	14,937.00	8,358.32	14,937.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,967.00	35,967.00	18,983.83	35,967.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			817,038.00	816,754.00	467,172.94	816,754.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	80,940.00	67,142.94	13,807.02	68,765.94	(1,623.00)	-2.4%
Noncapitalized Equipment		4400	6,800.00	6,000.00	5,980.70	6,000.00	0.00	0.0%
Food		4700	2,500.00	2,500.00	7,207.89	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,240.00	75,642.94	28,995.61	77,265.94	(1,623.00)	-2.1%

2008-09 Second Interim
 Child Development Fund
 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 Column B & D (F)
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	8,550.00	6,750.00	1,251.23	6,750.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,860.00	2,860.00	993.62	2,860.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,800.00	37,800.00	1,891.47	37,800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	2,476.38	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,579.00	97,480.00	21,421.00	91,880.00	5,600.00	5.7%
Communications		5900	2,600.00	2,600.00	503.87	2,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,389.00	147,490.00	28,537.57	141,890.00	5,600.00	3.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	56,574.00	56,574.00	17,900.54	56,574.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,574.00	56,574.00	17,900.54	56,574.00	0.00	0.0%
TOTAL, EXPENDITURES			2,760,809.00	2,795,722.94	1,492,147.44	2,791,745.94		

2008-09 Second Interim
Child Development Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	92,082.00	92,082.00	0.00	92,082.00	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			92,082.00	92,082.00	0.00	92,082.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			92,082.00	92,082.00	0.00	92,082.00		

2008-09 Second Interim
 Cafeteria Special Revenue Fund
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,970,000.00	6,113,464.00	2,307,279.68	6,650,720.00	537,256.00	8.8%
3) Other State Revenue		8300-8599	560,000.00	475,328.00	203,052.22	475,328.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,129,000.00	2,104,500.00	940,839.88	1,907,000.00	(197,500.00)	-9.4%
5) TOTAL REVENUES			8,659,000.00	8,693,292.00	3,451,171.78	8,033,048.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,800,119.00	2,800,119.00	1,366,593.50	2,600,119.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,513,190.00	1,513,190.00	800,643.16	1,513,190.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,798,415.00	3,800,315.00	1,813,813.95	4,059,815.00	(259,500.00)	-6.8%
5) Services and Other Operating Expenditures		5000-5999	212,517.00	252,137.00	118,331.90	291,637.00	(39,500.00)	-15.7%
6) Capital Outlay		6000-6999	150,000.00	126,480.00	62,546.25	141,480.00	(15,000.00)	-11.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	340,591.00	403,009.00	0.00	412,734.00	(9,725.00)	-2.4%
9) TOTAL EXPENDITURES			8,612,832.00	8,695,250.00	4,181,928.76	9,018,975.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,168.00	(1,958.00)	(730,756.98)	14,073.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2008-09 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,168.00	(1,958.00)	(730,758.88)	14,073.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	1,895,973.00	2,306,293.18		2,306,293.18	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)			1,895,973.00	2,306,293.18		2,306,293.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,895,973.00	2,306,293.18		2,306,293.18		
2) Ending Balance, June 30 (E + F1e)			1,942,141.00	2,304,335.18		2,320,366.18		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,792,141.00	2,154,335.18		2,170,366.18		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs								
		8220	5,970,000.00	6,113,464.00	2,307,279.68	6,650,720.00	537,256.00	8.8%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,970,000.00	6,113,464.00	2,307,279.68	6,650,720.00	537,256.00	8.8%
OTHER STATE REVENUE								
Child Nutrition Programs								
		8520	560,000.00	475,328.00	203,052.22	475,328.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			560,000.00	475,328.00	203,052.22	475,328.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	1,854,000.00	1,854,000.00	848,726.52	1,672,700.00	(181,300.00)	-9.8%
Leases and Rentals								
		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	35,000.00	10,600.00	13,349.92	19,300.00	8,500.00	78.7%
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								
Interagency Services								
		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8899	240,000.00	239,700.00	78,763.44	215,000.00	(24,700.00)	-10.3%
TOTAL, OTHER LOCAL REVENUE			2,129,000.00	2,104,500.00	940,839.88	1,907,000.00	(197,500.00)	-9.4%
TOTAL REVENUES			8,659,000.00	8,693,292.00	3,451,171.78	9,033,048.00		

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 Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,309,788.00	2,299,511.00	1,190,083.04	2,299,511.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	135,692.00	142,662.00	83,359.95	142,662.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	154,639.00	157,374.00	92,608.68	157,374.00	0.00	0.0%
Other Classified Salaries		2900	0.00	572.00	541.85	572.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,600,119.00	2,600,119.00	1,366,593.50	2,600,119.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	319,315.00	319,315.00	166,482.33	319,315.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	200,588.00	200,588.00	103,598.34	200,588.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	833,850.00	833,755.00	453,081.79	833,755.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,801.00	7,846.00	4,099.94	7,846.00	0.00	0.0%
Workers' Compensation		3601-3602	52,002.00	52,052.00	27,270.16	52,052.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,883.00	22,883.00	12,026.16	22,883.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	76,751.00	76,751.00	34,084.44	76,751.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,513,190.00	1,513,190.00	800,643.16	1,513,190.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	305,300.00	304,910.00	134,717.33	307,710.00	(2,800.00)	-0.9%
Noncapitalized Equipment		4400	29,700.00	33,990.00	17,331.40	41,490.00	(7,500.00)	-22.1%
Food		4700	3,481,415.00	3,481,415.00	1,661,765.22	3,710,615.00	(249,200.00)	-7.2%
TOTAL, BOOKS AND SUPPLIES			3,796,415.00	3,800,315.00	1,813,813.95	4,059,815.00	(259,500.00)	-6.8%

2008-09 Second Interim
 Cafeteria Special Revenue Fund
 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 Column B & D (F)
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	8,703.00	15,303.00	13,516.91	16,803.00	(1,500.00)	-9.8%
Dues and Memberships		5300	900.00	900.00	0.00	900.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,653.00	8,653.00	2,693.00	8,653.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,536.00	191,696.00	85,845.42	226,696.00	(35,000.00)	-18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95.00	95.00	0.00	95.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,630.00	35,490.00	16,276.57	39,490.00	(3,000.00)	-9.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,517.00	252,137.00	118,331.90	291,637.00	(39,500.00)	-15.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	30,280.00	0.00	45,280.00	(15,000.00)	-49.5%
Equipment Replacement		6500	100,000.00	96,200.00	82,546.25	96,200.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	126,480.00	82,546.25	141,480.00	(15,000.00)	-11.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	340,591.00	403,009.00	0.00	412,734.00	(9,725.00)	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			340,591.00	403,009.00	0.00	412,734.00	(9,725.00)	-2.4%
TOTAL EXPENDITURES			8,612,832.00	8,695,250.00	4,181,926.76	9,018,975.00		

2008-09 Second Interim
Cafeteria Special Revenue Fund
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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	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	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2008-09 Second Interim
 Deferred Maintenance Fund
 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 Column B & D (F)
REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	968,521.00	0.00	968,521.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	15,000.00	34,031.12	61,000.00	46,000.00	308.7%
5) TOTAL REVENUES			50,000.00	983,521.00	34,031.12	1,029,521.00		
EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,154,100.00	3,436,135.00	538,772.05	3,436,135.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	300,809.00	124,588.62	300,809.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,154,100.00	3,736,944.00	663,360.67	3,736,944.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,104,100.00)	(2,755,423.00)	(629,329.55)	(2,709,423.00)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	882,092.00	1,014,410.00	1,014,410.00	132,318.00	15.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	882,092.00	1,014,410.00	1,014,410.00		

2008-09 Second Interim
Deferred Maintenance Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,104,100.00)	(1,873,331.00)	385,080.45	(1,695,013.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,287,528.00	4,179,175.37		4,179,175.37	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)			3,287,528.00	4,179,175.37		4,179,175.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,287,528.00	4,179,175.37		4,179,175.37		
2) Ending Balance, June 30 (E + F1e)			183,428.00	2,305,844.37		2,484,162.37		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	183,428.00	2,305,844.37		2,484,162.37		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

2008-09 Second Interim
 Deferred Maintenance Fund
 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 Column B & D (F)
OTHER STATE REVENUE								
Deferred Maintenance Allowance		8540	0.00	968,521.00	0.00	968,521.00	0.00	0.0%
Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	968,521.00	0.00	968,521.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	50,000.00	15,000.00	34,031.12	61,000.00	46,000.00	306.7%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	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			50,000.00	15,000.00	34,031.12	61,000.00	46,000.00	306.7%
TOTAL REVENUES			50,000.00	981,521.00	34,031.12	1,027,521.00		

2008-09 Second Interim
Deferred Maintenance Fund
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 Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,154,100.00	3,436,135.00	538,772.05	3,436,135.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,154,100.00	3,436,135.00	538,772.05	3,436,135.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	43,358.00	14,749.00	43,358.00	0.00	0.0%
Equipment Replacement		6500	0.00	257,451.00	109,839.62	257,451.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	300,809.00	124,588.62	300,809.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,154,100.00	3,736,944.00	663,360.67	3,736,944.00		

2008-09 Second Interim
 Deferred Maintenance Fund
 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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	882,092.00	1,014,410.00	1,014,410.00	132,318.00	15.0%
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	882,092.00	1,014,410.00	1,014,410.00	132,318.00	15.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			0.00	882,092.00	1,014,410.00	1,014,410.00		

2008-09 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
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 Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	150,000.00	97,307.53	175,000.00	25,000.00	16.7%
5) TOTAL REVENUES			500,000.00	150,000.00	97,307.53	175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	150,000.00	97,307.53	175,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,811,598.00	2,811,598.00	0.00	2,811,598.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,811,598.00)	(2,811,598.00)	0.00	(2,811,598.00)		

2008-09 Second Interim
 Special Reserve Fund for Other Than Capital Outlay Projects
 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 Column B & D (F)
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,311,598.00)	(2,861,598.00)	97,307.53	(2,836,598.00)		
FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,856,092.00	15,837,988.21		15,837,988.21	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)			15,856,092.00	15,837,988.21		15,837,988.21		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,856,092.00	15,837,988.21		15,837,988.21		
2) Ending Balance, June 30 (E + F1e)			13,544,494.00	13,176,390.21		13,201,390.21		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
General Reserve								
		9730	0.00	0.00		0.00		
Legally Restricted Balance								
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	10,518,140.00	10,150,036.21		10,175,036.21		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	3,026,354.00	3,026,354.00		3,026,354.00		
c) Undesignated Amount								
		9790				0.00		
d) Unappropriated Amount								
		9799	0.00	0.00				

2008-09 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
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 Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	150,000.00	97,307.53	175,000.00	25,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	150,000.00	97,307.53	175,000.00	25,000.00	16.7%
TOTAL, REVENUES			500,000.00	150,000.00	97,307.53	175,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	2,811,598.00	2,811,598.00	0.00	2,811,598.00	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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,811,598.00	2,811,598.00	0.00	2,811,598.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(2,811,598.00)	(2,811,598.00)	0.00	(2,811,598.00)		

