

SEP. DOC.
REG. MTG. 12/14/04
ITEM NO. 40

PALM SPRINGS UNIFIED SCHOOL DISTRICT



FIRST PERIOD
INTERIM REPORT

FISCAL YEAR
2004/2005

DECEMBER 14, 2004



NOTICE OF 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 is hereby filed by the governing board of the school district. (Pursuant to E.C. 42131)

Date of Meeting: Dec 14, 2004

Signed _____
(President)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was reviewed in accordance with the state-adopted Criteria and Standards. (Pursuant to E.C. 33129)

Signed _____

District Superintendent
or Designee

CERTIFICATION OF FINANCIAL CONDITION (Only required for First and Second Interim)

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

SUPPLEMENTAL INFORMATION

Report Prepared By: Evelyn Hernandez

Date Prepared: Dec 01, 2004

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2004/05 Original Budget	2004/05 Board Approved Operating Budget	2004/05 Actuals to Date	2004/05 Projected Totals
	General Fund / County School Service Fund	S	S	S	S
	Charter Schools Special Revenue Fund				
	Adult Education Fund	GS	GS	GS	S
	Child Development Fund	GS	GS	GS	S
	Cafeteria Special Revenue Fund	GS	GS	GS	S
	Deferred Maintenance Fund	GS	GS	GS	S
	Pupil Transportation Equipment Fund				
	Special Reserve Fund for Other Than Capital Outlay Projects	GS	GS	GS	S
	School Bus Emissions Reduction Fund				
	Foundation Special Revenue Fund				
	Special Reserve Fund for Postemployment Benefits	GS	GS	GS	S
	Building Fund	GS	GS	GS	S
	Capital Facilities Fund	GS	GS	GS	S
	State School Building Lease-Purchase Fund	S	S	S	S
	County School Facilities Fund			G	
	Special Reserve Fund for Capital Outlay Projects	S	S	GS	S
	Capital Project Fund for Blended Component Units				
	Bond Interest and Redemption Fund		G	G	
	Debt Service Fund for Blended Component Units				
	Tax Override Fund				
	Debt Service Fund				
	Foundation Permanent Fund				
	Cafeteria Enterprise Fund				
	Charter Schools Enterprise Fund				
	Other Enterprise Fund				
	Warehouse Revolving Fund				
	Self-Insurance Fund	GS	GS	GS	S
	Retiree Benefit Fund				
	Foundation Private-Purpose Trust Fund				
	Average Daily Attendance	S	S		S
SH	Cashflow Worksheet				
S	Change Order Form				
	Interim Certification				S
PI	Multiyear Projections				
	Revenue Limit Summary	S	S		S
P	Regional Occupational Program				
SI	General Fund / County School Service Fund	S	S	S	S

2004/05 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		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	107,344,273.00	107,344,273.00	29,254,983.56	107,949,829.00	605,556.00	0.56%
2) Federal Revenue	8100-8299	14,502,025.00	17,974,637.00	2,225,500.46	17,999,299.00	24,662.00	0.14%
3) Other State Revenue	8300-8599	15,829,619.00	16,641,483.00	3,393,937.76	17,486,744.00	845,261.00	5.06%
4) Other Local Revenue	8600-8799	13,142,296.00	13,205,551.00	3,099,858.98	13,388,621.00	183,070.00	1.39%
5) TOTAL REVENUES		150,818,213.00	155,165,944.00	37,974,280.76	156,824,493.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	73,386,569.00	74,045,950.00	18,351,897.92	74,780,280.00	(734,330.00)	-0.99%
2) Classified Salaries	2000-2999	21,147,179.00	21,358,574.50	5,463,455.26	21,173,353.50	185,221.00	0.87%
3) Employee Benefits	3000-3999	31,720,137.00	31,944,391.00	9,193,110.09	32,203,350.00	(258,959.00)	-0.81%
4) Books and Supplies	4000-4999	5,781,768.00	12,716,073.93	2,466,279.95	13,905,074.93	(1,189,001.00)	-9.35%
5) Services, Other Operating Expenses	5000-5999	15,623,776.00	16,975,324.82	4,260,129.30	17,442,193.82	(466,869.00)	-2.75%
6) Capital Outlay	6000-6599	139,544.00	206,020.00	200,878.02	250,881.00	(44,861.00)	-21.78%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	20,360.00	20,360.00	0.00	20,360.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(426,543.00)	(426,929.00)	0.00	(426,929.00)	0.00	0.00%
9) TOTAL EXPENDITURES		147,392,810.00	156,839,765.25	39,935,750.54	159,348,564.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		3,425,403.00	(1,673,821.25)	(1,961,469.78)	(2,524,071.25)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		1,000,000.00	1,000,000.00	0.00	1,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		4,425,403.00	(673,821.25)	(1,961,469.78)	(1,524,071.25)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	14,151,228.00	21,024,003.01		21,024,003.01	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		14,151,228.00	21,024,003.01		21,024,003.01		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		14,151,228.00	21,024,003.01		21,024,003.01		
2) Ending Balance, June 30 (E + F1e)		18,576,631.00	20,350,181.76		19,499,931.76		

2004/05 First Interim
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted				Difference (Col. B & D) (E)	% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	100,000.00	100,000.00		100,000.00		
Stores	9712	275,000.00	226,886.00		226,886.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		13,303,724.10		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,552,977.00	5,217,993.66		5,319,630.66		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	13,648,654.00	14,805,302.10		549,691.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9799	0.00	0.00				

2004/05 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Summary - UNRESTRICTED -- Resources 0000-1999					
		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	104,511,154.00	104,511,154.00	29,254,983.56	105,116,710.00	605,556.00	0.58%
2) Federal Revenue	8100-8299	122,000.00	122,000.00	23,799.39	122,000.00	0.00	0.00%
3) Other State Revenue	8300-8599	9,061,847.00	9,061,847.00	480,690.76	9,187,406.00	125,559.00	1.39%
4) Other Local Revenue	8600-8799	1,085,147.00	1,085,147.00	278,491.48	1,268,217.00	183,070.00	16.87%
5) TOTAL, REVENUES		114,780,148.00	114,780,148.00	30,037,955.19	115,694,333.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	60,496,113.00	60,496,113.00	15,260,122.33	61,215,443.00	(719,330.00)	-1.19%
2) Classified Salaries	2000-2999	13,623,687.00	13,623,687.00	3,869,823.88	13,581,727.00	41,960.00	0.31%
3) Employee Benefits	3000-3999	24,896,312.00	24,896,312.00	7,612,020.75	25,272,961.00	(376,649.00)	-1.51%
4) Books and Supplies	4000-4999	2,909,138.00	4,080,272.00	1,254,225.26	4,552,115.00	(471,843.00)	-11.56%
5) Services, Other Operating Expenses	5000-5999	9,217,532.00	9,080,671.00	3,489,163.30	9,493,635.00	(412,964.00)	-4.55%
6) Capital Outlay	6000-6599	127,186.00	193,662.00	196,361.14	193,662.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	20,360.00	20,360.00	0.00	20,360.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(1,128,080.00)	(1,409,635.00)	(10,935.81)	(1,416,387.00)	6,752.00	-0.48%
9) TOTAL, EXPENDITURES		110,167,248.00	110,981,442.00	31,670,780.85	112,913,516.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,612,900.00	3,798,706.00	(1,632,815.66)	2,780,817.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(5,224,692.00)	(5,224,692.00)	(459,373.14)	(4,966,123.00)	258,569.00	-4.95%
4) TOTAL, OTHER FINANCING SOURCES/USES		(4,224,692.00)	(4,224,692.00)	(459,373.14)	(3,966,123.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		393,208.00	(425,986.00)	(2,092,188.80)	(1,185,306.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,145,137.00	7,381,513.66		7,381,513.66	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		5,145,137.00	7,381,513.66		7,381,513.66		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		5,145,137.00	7,381,513.66		7,381,513.66		
2) Ending Balance, June 30 (E + F1e)		5,538,345.00	6,955,527.66		6,196,207.66		

2004/05 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - UNRESTRICTED - Resources 0000-1999					
Description	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)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	100,000.00	100,000.00		100,000.00		
Stores	9712	275,000.00	226,886.00		226,886.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,552,977.00	5,217,993.66		5,319,630.66		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	610,368.00	1,410,648.00		549,691.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

		Summary - RESTRICTED - Resources 2000-9999					
Description	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	2,833,119.00	2,833,119.00	0.00	2,833,119.00	0.00	0.00%
2) Federal Revenue	8100-8299	14,380,025.00	17,852,637.00	2,201,701.07	17,877,299.00	24,662.00	0.14%
3) Other State Revenue	8300-8599	6,767,772.00	7,579,636.00	2,913,247.00	8,299,338.00	719,702.00	9.50%
4) Other Local Revenue	8600-8799	12,057,149.00	12,120,404.00	2,821,367.50	12,120,404.00	0.00	0.00%
5) TOTAL REVENUES		36,038,065.00	40,385,796.00	7,936,315.57	41,130,160.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	12,890,476.00	13,549,837.00	3,091,775.59	13,564,837.00	(15,000.00)	-0.11%
2) Classified Salaries	2000-2999	7,523,492.00	7,734,887.50	1,593,631.38	7,591,626.50	143,761.00	1.85%
3) Employee Benefits	3000-3999	6,823,825.00	7,048,079.00	1,581,089.34	6,930,389.00	117,690.00	1.67%
4) Books and Supplies	4000-4999	2,872,630.00	8,635,901.93	1,212,054.69	9,352,959.93	(717,158.00)	-8.30%
5) Services, Other Operating Expenses	5000-5999	6,406,244.00	7,894,653.82	770,966.00	7,948,558.82	(53,905.00)	-0.68%
6) Capital Outlay	6000-6599	12,358.00	12,358.00	4,516.88	57,219.00	(44,861.00)	-363.01%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	701,537.00	982,706.00	10,935.81	989,458.00	(6,752.00)	-0.69%
9) TOTAL EXPENDITURES		37,230,562.00	45,858,323.25	8,264,969.69	46,435,048.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,192,497.00)	(5,472,527.25)	(328,654.12)	(5,304,888.25)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	5,224,692.00	5,224,692.00	459,373.14	4,966,123.00	(258,569.00)	-4.95%
4) TOTAL OTHER FINANCING SOURCES/USES		5,224,692.00	5,224,692.00	459,373.14	4,966,123.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		4,032,195.00	(247,835.25)	130,719.02	(338,765.25)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,006,091.00	13,642,489.35		13,642,489.35	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		9,006,091.00	13,642,489.35		13,642,489.35		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		9,006,091.00	13,642,489.35		13,642,489.35		
2) Ending Balance, June 30 (E + F1e)		13,038,286.00	13,394,654.10		13,303,724.10		

2004/05 First Interim
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE

		Summary - R E S T R I C T E D -- Resources 2000-9999					
Description	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)
Components of Ending Fund Balance							
a) Reserved Amounts							
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 (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		13,303,724.10		
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	13,038,286.00	13,394,654.10		0.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2004/05 First Interim
Adult Education Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	511,015.00	511,015.00	177,730.00	511,015.00	0.00	0.00%
2) Federal Revenue	8100-8299	151,124.00	151,124.00	0.00	151,124.00	0.00	0.00%
3) Other State Revenue	8300-8599	144,677.00	573,928.00	185,925.71	703,605.00	129,677.00	22.59%
4) Other Local Revenue	8600-8799	80,000.00	80,000.00	31,153.78	80,000.00	0.00	0.00%
5) TOTAL REVENUES		886,816.00	1,316,067.00	394,809.49	1,445,744.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	454,825.00	454,825.00	85,925.00	454,825.00	0.00	0.00%
2) Classified Salaries	2000-2999	151,688.00	151,688.00	40,796.56	151,688.00	0.00	0.00%
3) Employee Benefits	3000-3999	145,370.00	145,370.00	35,056.76	145,370.00	0.00	0.00%
4) Books and Supplies	4000-4999	67,187.00	496,438.00	31,616.29	626,115.00	(129,677.00)	-26.12%
5) Services, Other Operating Expenses	5000-5999	27,047.00	27,047.00	12,042.28	27,047.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	70,945.00	70,945.00	0.00	70,945.00	0.00	0.00%
9) TOTAL EXPENDITURES		917,062.00	1,346,313.00	205,436.89	1,475,990.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(30,246.00)	(30,246.00)	189,372.60	(30,246.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(30,246.00)	(30,246.00)	189,372.60	(30,246.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	136,929.00	159,398.69		159,398.69	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		136,929.00	159,398.69		159,398.69		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		136,929.00	159,398.69		159,398.69		
2) Ending Balance, June 30 (E + F1e)		106,683.00	129,152.69		129,152.69		

2004/05 First Interim
Adult Education Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	97,169.00	109,019.44		109,019.44	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	9,514.00	20,133.25		20,133.25		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2004/05 First Interim
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	193,778.00	202,844.00	91,878.12	202,844.00	0.00	0.00%
3) Other State Revenue	8300-8599	2,081,231.00	2,203,471.00	765,066.02	2,203,471.00	0.00	0.00%
4) Other Local Revenue	8600-8799	93,614.00	93,894.00	31,712.94	93,894.00	0.00	0.00%
5) TOTAL, REVENUES		2,368,623.00	2,500,209.00	888,677.08	2,500,209.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	642,164.00	642,164.00	183,982.77	642,164.00	0.00	0.00%
2) Classified Salaries	2000-2999	715,313.00	715,313.00	203,898.28	715,313.00	0.00	0.00%
3) Employee Benefits	3000-3999	545,541.00	545,541.00	136,121.93	545,541.00	0.00	0.00%
4) Books and Supplies	4000-4999	140,010.00	313,814.01	38,870.75	313,814.01	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	238,168.00	251,667.00	17,562.43	251,667.00	0.00	0.00%
6) Capital Outlay	6000-6999	56,000.00	67,500.00	45,061.00	67,500.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	31,427.00	31,813.00	0.00	31,813.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,368,623.00	2,567,812.01	625,497.16	2,567,812.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		0.00	(67,603.01)	263,179.92	(67,603.01)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	(67,603.01)	263,179.92	(67,603.01)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	67,603.01		67,603.01	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	67,603.01		67,603.01		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	67,603.01		67,603.01		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2004/05 First Interim
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
Cafeteria Special Revenue Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	3,650,000.00	3,650,000.00	0.00	3,650,000.00	0.00	0.00%
3) Other State Revenue	8300-8599	240,079.00	240,079.00	0.00	240,079.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,020,000.00	3,020,000.00	612,053.94	3,020,000.00	0.00	0.00%
5) TOTAL, REVENUES		6,910,079.00	6,910,079.00	612,053.94	6,910,079.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	2,284,221.00	2,284,221.00	463,396.80	2,284,221.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,123,243.00	1,123,243.00	245,125.37	1,123,243.00	0.00	0.00%
4) Books and Supplies	4000-4999	3,003,000.00	3,003,000.00	522,400.73	3,003,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	138,800.00	138,800.00	30,974.69	138,800.00	0.00	0.00%
6) Capital Outlay	6000-6999	35,500.00	35,500.00	0.00	35,500.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	324,171.00	324,171.00	0.00	324,171.00	0.00	0.00%
9) TOTAL, EXPENDITURES		6,908,935.00	6,908,935.00	1,261,897.59	6,908,935.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		1,144.00	1,144.00	(649,843.65)	1,144.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		1,144.00	1,144.00	(649,843.65)	1,144.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	392,515.00	371,738.51		371,738.51	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		392,515.00	371,738.51		371,738.51		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		392,515.00	371,738.51		371,738.51		
2) Ending Balance, June 30 (E + F1e)		393,659.00	372,882.51		372,882.51		

2004/05 First Interim
Cafeteria Special Revenue Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	5,000.00	5,000.00		0.00		
Stores	9712	188,831.00	188,831.00		188,831.00		
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	199,826.00	179,051.51		184,051.51	5,000.00	2.79%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	756,277.00	756,277.00	0.00%
4) Other Local Revenue	8600-8799	5,000.00	5,000.00	612.07	5,000.00	0.00	0.00%
5) TOTAL, REVENUES		5,000.00	5,000.00	612.07	761,277.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	138,408.96	255,500.00	(255,500.00)	0.00%
6) Capital Outlay	6000-6999	162,262.00	162,262.00	166,654.61	810,500.00	(648,238.00)	-399.50%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		162,262.00	162,262.00	305,063.57	1,066,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(157,262.00)	(157,262.00)	(304,451.50)	(304,723.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	756,277.00	756,277.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	756,277.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(157,262.00)	(157,262.00)	(304,451.50)	451,554.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	695,328.00	742,569.26		742,569.26	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		695,328.00	742,569.26		742,569.26		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		695,328.00	742,569.26		742,569.26		
2) Ending Balance, June 30 (E + F1e)		538,066.00	585,307.26		1,194,123.26		

2004/05 First Interim
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	538,066.00	585,307.26		1,194,123.25		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2004/05 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	25,000.00	25,000.00	5,406.11	25,000.00	0.00	0.00%
5) TOTAL, REVENUES		25,000.00	25,000.00	5,406.11	25,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
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)							
		25,000.00	25,000.00	5,406.11	25,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(975,000.00)	(975,000.00)	5,406.11	(975,000.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	5,968,900.00	7,523,859.82		7,523,859.82	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		5,968,900.00	7,523,859.82		7,523,859.82		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		5,968,900.00	7,523,859.82		7,523,859.82		
2) Ending Balance, June 30 (E + F1e)		4,993,900.00	6,548,859.82		6,548,859.82		

2004/05 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	4,993,900.00	6,548,859.82		6,548,859.82	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
Special Reserve Fund for Postemployment Benefits
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	0.00	0.00	1,353.65	28,000.00	28,000.00	0.00%
5) TOTAL, REVENUES		0.00	0.00	1,353.65	28,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
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	1,353.65	28,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	1,353.65	28,000.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,796,577.00	2,802,494.47		2,802,494.47	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,796,577.00	2,802,494.47		2,802,494.47		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,796,577.00	2,802,494.47		2,802,494.47		
2) Ending Balance, June 30 (E + F1e)		2,796,577.00	2,802,494.47		2,830,494.47		

2004/05 First Interim
Special Reserve Fund for Postemployment Benefits
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	2,796,577.00	2,802,494.47		2,830,494.47		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2004/05 First Interim
Building Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	25,000.00	25,000.00	11,430.09	50,000.00	25,000.00	100.00%
5) TOTAL REVENUES		25,000.00	25,000.00	11,430.09	50,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	255,000.00	255,000.00	3,580.00	255,000.00	0.00	0.00%
6) Capital Outlay	6000-6999	9,900,000.00	9,900,000.00	(6,508.45)	10,867,381.00	(967,381.00)	-9.77%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		10,155,000.00	10,155,000.00	(2,928.45)	11,122,381.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(10,130,000.00)	(10,130,000.00)	14,358.54	(11,072,381.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	225,000.00	225,000.00	12,500,534.15	12,500,534.00	12,275,534.00	5455.79%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		225,000.00	225,000.00	12,500,534.15	12,500,534.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		(9,905,000.00)	(9,905,000.00)	12,514,892.69	1,428,153.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	10,007,545.00	11,129,735.91		11,129,735.91	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		10,007,545.00	11,129,735.91		11,129,735.91		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		10,007,545.00	11,129,735.91		11,129,735.91		
2) Ending Balance, June 30 (E + F1e)		102,545.00	1,224,735.91		12,557,888.91		

2004/05 First Interim
Building Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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		12,557,888.91		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		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	0.00	0.00%
Other Designations	9780	102,545.00	1,224,736.91		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	7,600,000.00	7,600,000.00	3,727,499.95	7,651,150.00	51,150.00	0.67%
5) TOTAL REVENUES		7,600,000.00	7,600,000.00	3,727,499.95	7,651,150.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	2,500.00	2,500.00	95,162.45	257,700.00	(255,200.00)	-10208.00%
5) Services, Other Operating Expenses	5000-5999	957,200.00	957,200.00	1,810,056.29	3,659,400.00	(2,702,200.00)	-282.30%
6) Capital Outlay	6000-6999	1,389,200.00	1,389,200.00	943,217.39	4,841,700.00	(3,452,500.00)	-248.52%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,348,900.00	2,348,900.00	2,848,436.13	8,758,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		5,251,100.00	5,251,100.00	879,063.82	(1,107,650.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	756,277.00	(756,277.00)	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	(756,277.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		5,251,100.00	5,251,100.00	879,063.82	(1,863,927.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,128,289.00	10,296,813.87		10,296,813.87	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		9,128,289.00	10,296,813.87		10,296,813.87		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		9,128,289.00	10,296,813.87		10,296,813.87		
2) Ending Balance, June 30 (E + F1e)		14,379,389.00	15,547,913.87		8,432,866.87		

2004/05 First Interim
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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		7,968,136.67		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		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	0.00	0.00%
Other Designations	9780	14,379,389.00	15,547,913.67		444,750.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2004/05 First Interim
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	0.00	0.00	1,476.75	3,000.00	3,000.00	0.00%
5) TOTAL, REVENUES		0.00	0.00	1,476.75	3,000.00		
B EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
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	1,476.75	3,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	756,277.00	756,277.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	756,277.00	(756,277.00)	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	1,476.75	3,000.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
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	0.00%
e) Adjusted Beginning Balance		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		3,000.00		

2004/05 First Interim
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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		3,000.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		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	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

2004/05 First Interim
Bond Interest and Redemption Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	0.00	0.00	893,325.97	0.00	0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	893,325.97	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	3,169,991.96	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	3,169,991.96	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		0.00	0.00	(2,276,665.99)	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	(2,276,665.99)	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	6,312,710.11		0.00	(6,312,710.11)	-100.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	6,312,710.11		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	6,312,710.11		0.00		
2) Ending Balance, June 30. (E + F1e)		0.00	6,312,710.11		0.00		

2004/05 First Interim
Bond Interest and Redemption Fund
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	6,312,710.11				

2004/05 First Interim
Self-Insurance Fund
REVENUES, EXPENSES AND CHANGES
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	1,733,534.00	1,733,534.00	435,209.35	1,733,534.00	0.00	0.00%
5) TOTAL, REVENUES		1,733,534.00	1,733,534.00	435,209.35	1,733,534.00		
B. EXPENSES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	500.00	500.00	0.00	500.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	1,733,034.00	1,733,034.00	381,218.10	1,733,034.00	0.00	0.00%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENSES		1,733,534.00	1,733,534.00	381,218.10	1,733,534.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		0.00	0.00	53,991.25	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)							
		0.00	0.00	53,991.25	0.00		
F. NET ASSETS							
1) Beginning Net Assets							
a) As of July 1 - Unaudited	9791	947,862.00	579,938.12		579,938.12	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		947,862.00	579,938.12		579,938.12		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Net Assets		947,862.00	579,938.12		579,938.12		
2) Ending Net Assets, June 30 (E + F1e)		947,862.00	579,938.12		579,938.12		

2004/05 First Interim
Self-Insurance Fund
REVENUES, EXPENSES AND CHANGES
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
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	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	947,862.00	947,862.00		579,936.12		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	(357,923.88)				

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		15,220.00	15,220.00	15,320.00	100.00	1%
2. Special Education		381.00	381.00	381.00	0.00	0%
HIGH SCHOOL						
3. General Education		5,781.00	5,781.00	5,781.00	0.00	0%
4. Special Education		204.00	204.00	204.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools		32.00	32.00	32.00	0.00	0%
6. Special Education		143.00	143.00	143.00	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	21,761.00	21,761.00	21,861.00	100.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)		0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students		7.00	7.00	7.00	0.00	0%
11. Adults Enrolled, State Apportioned		231.00	231.00	231.00	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)		0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	238.00	238.00	238.00	0.00	0%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	21,999.00	21,999.00	22,099.00	100.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary		193,839.00	193,839.00	193,839.00	0.00	0%
17. High School		204,594.00	204,594.00	204,594.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	398,433.00	398,433.00	398,433.00	0.00	0%

description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
COMMUNITY DAY SCHOOLS - Additional Funds						
ELEMENTARY						
a. 5th & 6th Hours (ADA)		0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
a. 5th & 6th Hours (ADA)		0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)		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%
Revenue Limit Funded Charters		0.00	0.00	0.00	0.00	0%
TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS		0.00	0.00	0.00	0.00	0%

PALM SPRINGS UNIFIED SCHOOL DISTRICT
ESTIMATED MONTHLY CASH FLOW
FISCAL YEAR 2004 / 2005 PROJECTIONS
GENERAL FUND

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING CASH	21,399,414	26,647,032	30,458,009	27,659,664	26,563,723	23,543,995	26,598,960	31,936,840	29,965,353	28,478,845	27,670,235	28,818,433
A. REVENUES												
Revenue Limit	4,185,997	11,310,380	6,093,202	7,655,398	7,215,378	12,848,042	11,245,010	12,200,528	8,182,375	8,382,947	13,565,619	893,442
Federal Revenues	2,623,264	(1,714,200)	630,842	683,603	1,322,779	318,143	4,755,922	353,085	1,712,900	1,063,111	343,366	2,423,219
Other State Revenues	280,655	194,850	723,024	2,195,408	468,710	2,040,925	1,470,716	569,244	5,299,084	1,421,640	518,981	161,772
Other Local Revenues	20,918	1,420,265	930,631	720,045	635,900	1,274,475	1,140,474	1,864,558	1,306,086	1,065,146	1,223,650	818,607
TOTAL RECEIPTS	7,120,834	11,211,284	8,383,688	11,258,455	9,643,767	18,481,563	18,632,122	15,012,411	14,500,448	11,932,844	15,672,988	3,835,040
B. EXPENDITURES												
Salaries and Benefits	3,862,727	7,505,640	10,484,317	11,145,780	11,566,008	11,381,499	11,047,202	12,131,842	13,768,531	9,962,441	11,657,133	13,652,865
Supplies and Services	1,361,762	1,552,489	2,031,078	1,781,062	1,576,652	2,311,922	2,313,473	2,628,743	2,689,821	2,769,889	3,122,045	4,267,770
Capital Outlays - 01, 06	13,542	98,544	59,855	28,938	71,588	11,749	5,199	6,241	49,387	31,889	8,285	15,258
Capital Outlays - Projects	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	(82,902)	35,286	2,948	(12,744)	(2,673)	(17,403)	(18,567)	4,491	6,531	(15,382)	8,576	31,070
Stores	0	0	0	0	0	0	(1,417)	0	(17,487)	0	0	(435,321)
Direct Support / Ind Costs	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	5,155,129	9,191,949	12,588,198	12,943,954	13,215,575	13,687,767	13,345,880	14,771,317	18,508,143	12,748,857	14,794,039	17,451,642
C. OTHER SOURCES												
Other Non-Revenue Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES	0	0	0	0	0	0	0	0	0	0	0	0
D. OTHER USES												
Other Non-Expenditure Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0	0	0	0	0	0	0	0
TEMPORARY LOANS - YEAR END "REPAYMENTS"												
Temporary Loan - Ad Ed - In	0	0	0	0	0	0	0	0	0	0	0	200,000
Temporary Loan - Child Ed - In	0	0	0	0	0	0	0	0	0	0	0	200,000
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Temporary Loan - Reserves - Out	0	0	0	0	0	0	0	0	0	0	0	(5,500,000)
Temporary Loan - Developer Fees - Out	0	0	0	0	0	0	0	0	0	0	0	(3,500,000)
TEMPORARY LOANS - YEAR END "REINSTATEMENTS"												
Temporary Loan - Ad Ed - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)
Temporary Loan - Child Care - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loan - Reserves - In	0	0	0	0	0	0	0	0	0	0	0	5,500,000
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	2,500,000
TOTAL OTHER USES	0	0	0	0	0	0	0	0	0	0	0	0
E. PRIOR YEAR TRANSACTIONS												
CCAD - 9140	0	1,911,272	0	827,966	298,342	245,329	31,655	97,968	533,438	12,228	123,517	169,550
Accounts Receivable - 9200	6,410,024	0	960,081	0	0	0	0	0	0	0	0	0
Due From Other Funds - 9310	0	0	1,350,000	0	312,314	0	0	0	0	0	0	1,480,182
Accounts Payable - 9500	3,099,222	121,650	78,998	37,307	38,321	4,160	0	2,310,557	4,251	22,827	54,076	97,318
Due To Other Funds - 9610	18,888	0	0	0	22,278	0	0	0	0	0	0	0
Deferred Revenue - 9850	0	0	827,932	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS	3,291,913	1,789,922	1,406,153	890,659	548,000	241,149	31,655	(2,212,589)	539,187	(10,597)	69,441	1,552,383
F. NET INCREASE/DECREASE												
County Year-End Adjustment	5,207,618	3,808,978	(2,786,344)	(1,095,941)	(3,018,729)	3,054,966	5,337,868	(1,971,485)	(1,488,509)	(808,610)	948,186	(12,144,219)
F. ENDING CASH	26,847,032	30,458,009	27,659,664	28,951,723	23,543,995	28,996,960	31,836,848	29,965,353	28,478,845	27,670,235	28,818,433	10,474,213

Palm Springs Unified School District

Combined Unrestricted/Restricted Multiyear 1st Interim Projections for FY 2004/05

	Audited Actuals 2001-02	Audited Actuals 2002/03	Audited Actuals 2003/04	Percent of Change over PY	First Interim 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY	Projected Budget 2006/07	Percent of Change over PY	Projected Budget 2007/08	Percent of Change over PY
1												
2												
4												
5												
6												
7												
8	Revenue Limit											
9	a Base RL per ADA	0	4,744	4,687		4,843	4,974	5,103	5,241		5,241	
10	b Revenue Limit ADA	0	20,881	21,206		21,861	22,404	23,959	23,529		23,529	
11	c Total Base Revenue Limit	0	99,059,464	99,392,522		105,872,823	111,437,254	117,167,081	123,320,454		123,320,454	
12	d Other Revenue Limit	0	2,498,439	1,919,751		2,077,005	2,034,149	2,087,065	2,140,435		2,140,435	
13	e Plus: Other Adjustments (PY)	0	0	0		0	0	0	0		0	
14	f Revenue Limit Transfers	2,897,573	0	0		0	0	0	0		0	
15	g Total Adj. Revenue Limit	94,160,473	101,557,903	101,312,273	0.24%	107,949,826	113,471,403	119,254,145	125,460,890	5.0%	125,460,890	5.0%
16	Federal	10,660,473	12,844,365	12,831,369	0.10%	17,999,299	18,359,285	18,726,471	19,101,000	2.0%	19,101,000	2.0%
17	State	23,899,246	20,075,034	18,777,492	-4.6%	17,486,744	18,083,535	18,548,927	19,116,434	3.0%	19,116,434	3.0%
18	Local	11,938,670	12,800,059	13,931,211	8.8%	13,388,621	13,413,985	13,439,857	13,466,246	0.1%	13,466,246	0.2%
19	Transfers In & Other Sources	0	1,000,000	1,350,000	35.0%	1,000,000	0	0	0	-100.0%	0	RD/00
20	Total Revenues	143,556,467	148,277,381	148,202,345	-0.05%	157,824,492	163,248,208	169,969,400	177,144,570	4.1%	177,144,570	4.2%
21												
22												
23	Certificated Salaries											
24	a Base Salaries	64,995,299	73,089,593	74,510,172	1.9%	73,502,720	75,738,019	78,093,560	80,988,338	3.7%	80,988,338	3.6%
25	b Step and Column Adjustment	0	0	1,432,832		1,277,560	1,373,858	1,483,767	1,602,468	16.7%	1,602,468	7.5%
26	c Cost-of-Living Adjustment	0	0	0		0	0	0	0		0	
27	d Other Adjustments	0	0	0		0	(556,194)	(556,194)	(556,194)		(556,194)	
28	e Total Certificated Salaries	73,089,593	74,912,981	75,943,004	1.3%	74,780,280	76,555,683	79,021,133	82,034,613	3.8%	82,034,613	3.6%
29	Classified Salaries	0	0	0		0	0	0	0		0	
30	a Base Salaries	17,960,571	19,578,653	20,725,177	6.8%	20,991,396	21,173,353	21,365,479	21,931,527	2.7%	21,931,527	2.6%
31	b Step and Column Adjustment	0	0	306,290		181,957	192,126	207,496	224,096	13.2%	224,096	6.1%
32	c Cost-of-Living Adjustment	0	0	0		0	0	0	0		0	
33	d Other Adjustments	0	0	0		0	(57,896)	(57,896)	(57,896)		(57,896)	
34	e Total Classified Salaries	19,578,653	20,579,497	19,358,560	-5.6%	21,173,353	21,307,583	21,515,079	22,097,726	2.7%	22,097,726	2.7%
35	Benefits	23,686,340	27,018,605	29,575,892	9.6%	32,203,360	34,138,197	36,669,990	39,785,796	8.5%	39,785,796	8.0%
36	Books & Supplies	9,191,195	7,476,141	5,875,429	-21.4%	13,905,075	9,990,362	10,250,111	10,601,864	2.6%	10,601,864	3.4%
37	Contracts & Services	14,857,027	15,050,557	13,938,409	-6.0%	17,442,194	17,019,133	17,719,559	18,652,013	5.2%	18,652,013	5.2%
38	Capital Outlay	2,166,858	1,028,798	631,399	-34.6%	250,881	4,122,233	4,125,411	4,303,797	4.3%	4,303,797	4.3%
39	Other Outgo	24,986	18,136	20,360	12.2%	20,360	20,360	20,360	20,360	0.0%	20,360	0.0%
40	Support Costs	(443,409)	(377,057)	(417,898)	-10.6%	(426,929)	(605,515)	(621,258)	(638,032)	2.7%	(638,032)	2.7%
41	Transfers Out & Other Uses	603,927	21,446	0	-100.0%	0	500,000	500,000	500,000	0.0%	500,000	0.0%
42	Total Expenditures	142,755,170	145,729,104	144,825,155	-0.6%	159,348,564	163,048,036	169,200,385	177,358,136	4.8%	177,358,136	4.8%
43												
44	Net Increase (Decrease) to Fund	801,297	2,548,277	3,377,190	32.5%	(1,524,072)	200,172	769,015	(213,567)	-127.7%	(213,567)	-127.7%
45												
46	Beginning Balance, July 1	14,297,239	15,098,535	17,646,813	16.9%	21,024,003	19,499,931	19,700,103	20,469,118	3.9%	20,469,118	3.9%
47	Audit Adjust or Restatements	0	0	0		0	0	0	0		0	
48	Net Beginning Balance, July 1	14,297,239	15,098,535	17,646,813	16.9%	21,024,003	19,499,931	19,700,103	20,469,118	3.9%	20,469,118	3.9%
49	Ending Balance, June 30	15,098,536	17,646,812	21,024,003	19.1%	19,499,931	19,700,103	20,469,118	20,255,551	-1.0%	20,255,551	-1.0%
50	Reserve Amounts:											
51	Revolving Cash	50,000	100,000	100,000		100,000	100,000	100,000	100,000		100,000	
52	Stores	226,891	230,989	226,886		226,886	226,886	226,886	226,886		226,886	
53	Designated for Economic Uncert.	4,731,987	3,612,699	3,671,574	-23.2%	4,593,498	5,323,361	6,092,376	5,878,808	15.3%	5,878,808	15.3%
54	Designated for Textbooks (Lottery)	62,886	0	645,244		529,691	0	0	0		0	
55	Designated for New SIS (Lottery)	4,415,159	3,846,937	4,611,796	4.5%	0	0	0	0		0	
56	Designated for Tech 20%	20,000	20,000	20,000		20,000	20,000	20,000	20,000		20,000	
57	Designated for Lottery	26,908	759,813	746,133	27.5%	726,133	726,133	726,133	726,133		726,133	
58	Designated for Redevelopment	3,675,466	6,913,136	9,362,459	15.4%	13,303,724	13,303,724	13,303,724	13,303,724		13,303,724	
59	Designated for Carriers	1,889,139	2,163,239	1,639,911	-26.7%	0	0	0	0		0	
60	3% Reserve Should Be =	4,282,655	4,371,873	4,344,755	1.9%	4,780,457	4,891,441	5,076,012	5,320,744	4.7%	5,320,744	4.7%
61	Res. Econ. Uncert. Above/Below 3% Special Reserve-Other Than Capital	476,240	639	72,952	-84.6%	539,174	1,158,053	1,742,497	1,284,197	-22.1%	1,284,197	-22.1%
62	Equipment	4,048,019	8,844,450	7,523,860	-15.7%	6,523,860	7,023,860	7,523,860	8,023,860	7.0%	8,023,860	7.0%

Palm Springs Unified School District
Unrestricted Multiyear 1st Interim Projections for FY 2004/05

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Audited Actuals 2001-02	Audited Actuals 2002-03	Audited Actuals 2003-04	Percent of Change over FY	First Interim 2004-05	Percent of Change over FY	Projected Budget 2005-06	Percent of Change over FY	Projected Budget 2006-07	Percent of Change over FY	Projected Budget 2007-08	Percent of Change over FY
8	Revenue Limit												
9	a Base R/L per ADA		4,744	4,687		4,843		4,974		5,103		5,241	
10	b Revenue Limit ADA		20,881	21,206		21,861		22,404		22,959		23,529	
11	c Total Base Revenue Limit		99,059,464	99,392,522		105,872,823		111,437,254		117,167,081		123,320,454	
12	d Other Revenue Limit		2,498,439	1,919,751		2,077,006		2,034,149		2,087,065		2,140,435	
13	e Plus Other Adjustments (PY)												
14	f Revenue Limit Transfers		(3,061,908)	(2,749,312)		(2,833,119)		(2,982,577)		(3,136,531)		(3,301,865)	
15	g Total Adj. Revenue Limit	94,160,505	98,495,995	96,643,210	0.0%	105,116,710	6.6%	110,488,828	5.1%	116,117,614	5.0%	122,159,020	5.2%
16	Federal	123,881	133,198	149,457	12.2%	122,000	-18.3%	124,440	2.0%	126,929	2.0%	129,467	2.0%
17	State	10,933,225	9,808,746	9,311,044	-8.0%	9,187,406	-1.3%	9,465,111	3.0%	9,775,167	3.3%	10,093,253	3.2%
18	Local	2,226,721	2,121,604	2,253,624	6.2%	2,268,217	4.7%	2,293,581	1.1%	2,319,453	1.1%	2,345,842	1.1%
19	Transfers In & Other Sources	(4,831,525)	(3,330,197)	(1,285,145)	-41.1%	(3,966,123)	39.8%	(5,073,208)	27.9%	(5,205,112)	2.6%	(5,345,650)	2.7%
20	Total Revenues	102,612,807	107,229,336	108,991,941	1.6%	111,728,210	2.5%	116,298,750	4.0%	122,134,051	5.0%	128,381,933	5.1%
21													
22													
23	Certificated Salaries												
24	a Base Salaries	59,450,325	61,622,751	61,286,568		60,134,102		62,173,182		64,349,535		67,050,790	
25	b Step and Column Adjustment			1,245,952		1,081,341		1,194,670		1,290,244		1,393,463	
26	c Cost-of-Living Adjustment												
27	d Other Adjustments												
28	e Total Certificated Salaries	59,450,325	61,622,751	62,532,520	1.4%	61,215,443	-2.1%	63,367,852	3.5%	65,639,778	3.5%	68,444,253	4.2%
29	Classified Salaries												
30	a Base Salaries	12,997,735	13,448,178	12,388,264		13,476,287		13,581,727		13,696,222		14,178,429	
31	b Step and Column Adjustment			119,410		105,440		114,495		123,655		133,547	
32	c Cost-of-Living Adjustment												
33	d Other Adjustments												
34	e Total Classified Salaries	12,997,735	13,448,178	12,507,674	-6.8%	13,581,727	8.2%	13,696,222	0.8%	13,819,877	0.9%	14,311,976	3.6%
35	Benefits	18,754,530	21,228,952	23,257,357	9.5%	25,272,961	8.6%	27,101,306	7.2%	28,409,392	4.8%	30,279,607	6.5%
36	Books & Supplies	3,206,075	2,516,747	2,719,397	8.0%	4,552,115	67.3%	3,177,786	-30.1%	3,260,409	2.6%	3,423,440	5.0%
37	Contracts & Services	9,632,685	9,702,030	8,522,832	-12.1%	9,493,635	11.3%	9,567,448	0.7%	10,082,261	5.3%	10,844,614	7.5%
38	Capital Outlay	498,586	346,474	351,063	1.3%	193,662	-44.0%	122,233	-36.8%	125,411	2.6%	303,797	142.3%
39	Other Outgo	24,986	18,136	20,360	12.2%	20,360	0.0%	20,360	0.0%	20,360	0.0%	20,360	0.0%
40	Support Costs	(1,380,584)	(1,197,076)	(1,161,780)	-2.9%	(1,416,387)	2.1%	(1,454,629)	2.7%	(1,492,746)	2.6%	(1,532,746)	2.7%
41	Transfers Out & Other Uses		21,446					500,000	600%	500,000	0.0%	500,000	0.0%
42	Total Expenditures	103,184,338	107,707,638	108,749,423	0.9%	112,913,516	3.8%	116,098,578	2.8%	121,365,037	4.5%	128,595,500	5.9%
43													
44	Net Increase (Decrease) to Fund	(571,531)	(478,302)	242,518	150.7%	(1,185,306)	-468.7%	200,172	118.0%	769,014	284.0%	(213,567)	-127.7%
45													
46	Beginning Balance, July 1	8,188,829	7,617,298	7,138,996	-6.3%	7,381,514	3.4%	6,196,208	-15.0%	6,396,380	3.2%	7,165,394	12.0%
47	Actual Adjust or Resialments												
48	Net Beginning Balance, July 1	8,188,829	7,617,298	7,138,996	-6.3%	7,381,514	3.4%	6,196,208	-15.0%	6,396,380	3.2%	7,165,394	12.0%
49	Ending Balance, June 30	7,617,298	7,138,996	7,381,514	3.4%	6,196,208	-16.0%	6,396,380	-13.3%	7,165,394	15.6%	6,951,827	6.8%
50	Reserve Amounts:												
51	Revolving Cash	50,000	100,000	100,000		100,000		100,000		100,000		100,000	
52	Stores	226,891	230,989	226,886		226,886		226,886		226,886		226,886	
53	Designated for Economic Uncert.	4,731,987	3,612,699	3,671,574		4,593,498		5,323,361		6,092,375		5,878,808	
54	Designated for Lottery Carryover	62,986	645,244	645,244		529,691							
55	Designated for New SIS (Lottery)	609,387	252,256	397,437		20,000		20,000		20,000		20,000	
56	Designated for Tech 20%	20,000	20,000	20,000		20,000		20,000		20,000		20,000	
57	Designated for Lottery	26,908	759,813	746,133		726,133		726,133		726,133		726,133	
58	Designated for Redevelopment												
59	Designated for Carryovers/Annuity A4	1,889,139	2,163,239	1,574,240									
60	3% Reserve Should Be =	4,282,655	4,371,873	4,344,755	-0.6%	4,780,457	10.0%	4,891,441	2.3%	5,076,012	3.7%	5,320,744	4.9%
61	Res Econ. Uncert. Above/Below 3%	476,240	639	72,952		539,174		1,158,053		1,742,497		1,284,197	
62	Capital Equipment	\$4,048,019	\$8,844,450	\$7,523,860		\$6,523,860		\$7,023,860		\$7,523,860		\$8,023,860	
63		(\$1,000,000)	(\$1,350,000)	(\$1,350,000)		(\$1,000,000)		\$500,000		\$500,000		\$500,000	

Palm Springs Unified School District
Restricted Multiyear 1st Interim Projections for FY 2004/05

	Audited Actuals 2001-02	Audited Actuals 2002-03	Audited Actuals 2003-04	Percent of Change over FY	First Interim 2004-05	Percent of Change over FY	Projected Budget 2005-06	Percent of Change over FY	Projected Budget 2006-07	Percent of Change over FY	Projected Budget 2007-08	Percent of Change over FY
8 Revenue Limit												
a Base R/L per ADA												
b Revenue Limit ADA												
c Total Base Revenue Limit												
d Other Revenue Limit												
e Plus Other Adjustments (PY)												
f Revenue Limit Transfers												
14 Total R/L Revenues	2,897,573	3,061,908	2,749,312	-10.21%	2,833,119	3.05%	2,982,577	5.20%	3,136,531	5.10%	3,301,869	5.27%
15 Federal	10,536,592	12,711,197	12,681,912	-0.23%	17,877,299	40.91%	18,234,845	2.00%	18,599,542	2.00%	18,971,533	2.00%
17 State	12,966,021	10,266,288	9,466,448	-7.75%	8,299,338	-12.33%	8,538,424	2.80%	8,773,760	2.70%	9,023,181	2.81%
18 Local	9,711,949	10,678,455	11,677,587	9.29%	12,120,404	3.75%	12,120,404	0.00%	12,120,404	0.00%	12,120,404	0.00%
19 Transfers In & Other Sources	4,831,925	4,330,197	2,635,145	-32.14%	4,966,123	64.09%	5,073,208	2.19%	5,205,112	2.60%	5,345,650	2.70%
20 Total Revenues	40,943,690	41,048,045	39,210,404	-4.40%	46,096,283	17.55%	46,949,458	1.85%	47,835,949	1.85%	48,762,636	1.94%
21												
22 Certified Salaries												
24 a Base Salaries	13,639,268	13,290,230	13,223,604	-0.50%	13,368,618	0.58%	13,564,837	1.46%	13,744,025	1.30%	13,937,549	1.36%
25 b Step and Column Adjustment			186,880		196,219		179,188		193,523		209,005	
26 c Cost-of-Living Adjustment												
27 d Other Adjustments												
e Total Certificated Salaries	13,639,268	13,290,230	13,410,484	0.90%	13,564,837	1.15%	13,744,025	1.30%	13,937,549	1.36%	14,146,554	1.50%
29 Classified Salaries												
30 a Base Salaries	6,580,918	7,131,319	6,769,923	-5.05%	7,515,109	5.30%	7,591,626	1.00%	7,669,257	1.00%	7,753,098	1.05%
31 b Step and Column Adjustment												
32 c Cost-of-Living Adjustment			80,953		76,517		77,631		83,841		90,548	
33 d Other Adjustments												
e Total Classified Salaries	6,580,918	7,131,319	6,850,876	-3.81%	7,591,626	10.81%	7,669,257	1.00%	7,753,098	1.05%	7,843,646	1.16%
34 Benefits	4,931,810	5,789,653	6,318,535	17.80%	6,930,389	15.41%	7,036,891	1.50%	7,260,599	3.16%	7,506,189	3.30%
36 Books & Supplies	5,985,120	4,959,394	3,156,032	-46.85%	9,352,560	154.80%	6,812,576	-27.10%	6,989,703	2.60%	7,178,425	2.70%
37 Contracts & Services	5,224,342	5,348,527	5,315,577	-0.60%	7,948,559	48.33%	7,451,685	-6.42%	7,637,299	2.42%	7,807,199	2.22%
38 Capital Outlay	1,668,272	682,324	280,336	-83.31%	57,219	-99.16%	4,000,000	6900.00%	4,000,000	0.00%	4,000,000	0.00%
39 Other Outlay												
40 Support Costs	937,175	820,019	743,882	-9.26%	989,458	7.31%	849,114	-14.16%	871,191	2.60%	894,714	2.70%
41 Transfers Out & Other Uses	603,927											
42 Total Expenditures	39,570,832	38,021,465	36,075,732	-5.11%	45,435,048	23.72%	46,949,458	3.30%	47,835,949	1.85%	48,762,636	1.94%
43												
44												
45												
46 Net Increase (Decrease) to Fund	1,372,828	3,026,579	3,134,672	3.61%	(338,765)	-110.81%	(0)	-100.00%	1	-57.50%	0	-8.00%
47												
48 Beginning Balance, July 1	6,108,410	7,481,237	10,507,817	42.60%	13,642,489	29.85%	13,303,724	-2.46%	13,303,724	0.00%	13,303,724	0.00%
49 Audit Adjust or Restatements												
50 Net Beginning Balance, July 1	6,108,410	7,481,237	10,507,817	42.60%	13,642,489	29.85%	13,303,724	-2.46%	13,303,724	0.00%	13,303,724	0.00%
51 Ending Balance, June 30	7,481,238	10,507,817	13,642,489	29.85%	13,303,724	-2.46%	13,303,724	0.00%	13,303,724	0.00%	13,303,724	0.00%
52 Reserve Amounts:												
53 Reverting Cash												
54 Stores												
55 Designated for Economic Uncert.												
56 Prepaid Expenditures												
57 Legacy Restricted Balances												
58 Designated for State CSR-K/3rd	3,805,772	3,594,681	4,214,359	18.91%								
59 Designated for Lottery												
60 Designated for Redevelopment	3,675,466	6,913,136	9,362,459	154.80%	13,303,724	41.80%	13,303,724	0.00%	13,303,724	0.00%	13,303,724	0.00%
61 Designated for Redevelopment Carryover												
62 3% Reserve Should Be			65,671									
63 Res. Econ. Uncert. Above/Below 3%												
64 Special Reserve-Other Than Capital												
65 Equipment												

First Interim
2004/05 INTERIM REPORT
General Fund
Revenue Limit Summary
(Optional)

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	4,832.00	4,832.00	4,832.00
2. Inflation Increase	0041	117.00	117.00	117.00
3. All Other Adjustments	0042	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,949.00	4,949.00	4,949.00
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,949.00	4,949.00	4,949.00
b. Total Revenue Limit ADA	0033	21,761.00	21,761.00	21,861.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	107,695,189.00	107,695,189.00	108,190,089.00
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	752,073.46	752,073.46	752,073.46
9. Other Revenue Limit Adjustments	---	0.00	0.00	0.00
10. Beginning Teacher Salary Incentive Funding	0138	350,659.00	350,659.00	350,659.00
11. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	108,797,921.46	108,797,921.46	109,292,821.46
DEFICIT CALCULATION				
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.99677	0.99677	0.99677
14. SUBTOTAL, AFTER DEFICIT (Line 12 times Line 13)	0282	108,446,504.17	108,446,504.17	108,939,805.60
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	0.98174	0.98174
16. TOTAL, AFTER DEFICIT (Line 14 times Line 15)	0284	106,466,271.00	106,466,271.00	106,950,564.70
OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT				
17. Unemployment Insurance Revenue	0060	287,029.00	287,029.00	636,905.00
18. Continuation High School Revenue	0066	0.00	0.00	0.00
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	580,364.00	580,364.00	576,320.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	(293,335.00)	(293,335.00)	60,585.00
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	106,172,936.00	106,172,936.00	107,011,149.70

First Interim
 2004/05 INTERIM REPORT
 General Fund
 Revenue Limit Summary
 (Optional)

description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
Property Taxes	0117	32,230,873.00	32,230,873.00	27,088,948.00
Miscellaneous Taxes	0078	0.00	0.00	0.00
Community Redevelopment Funds	0079	0.00	0.00	0.00
Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	32,230,873.00	32,230,873.00	27,088,948.00
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)	---	73,942,063.00	73,942,063.00	79,922,201.78
OTHER ITEMS				
Less: County Office Funds Transfer	9014	815,495.00	815,495.00	660,520.86
Core Academic Program	9001	1,406,469.00	1,406,469.00	1,022,881.09
California High School Exit Exam	9002	0.00	0.00	0.00
Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
Apprenticeship Funding	9006	0.00	0.00	0.00
Community Day School Additional Funding	9007	0.00	0.00	0.00
All Other Adjustments	---	0.00	0.00	0.00
TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	590,974.00	590,974.00	362,360.23
TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	74,533,037.00	74,533,037.00	80,284,562.01

Instructions: All school districts and JPAs must complete the First Tier Review (Sections I - II). School districts and JPAs projecting that they may not or will not have a positive fund balance in the General Fund for the remainder of the current fiscal year or subsequent two fiscal years and/or they may not or will not have a positive cash balance for the remainder of this fiscal year must also complete the Second Tier Review (Section III). Completion of the Second Tier Review may also be required by your county office of education.

GENERAL FUND

I. Fund and Cash Balances (Click the button by one of the following three statements):

- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be positive and a cashflow analysis indicates that the cash balance will be positive at the end of this fiscal year.
- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years may not be positive and/or a cashflow analysis indicates that the cash balance may not be positive at the end of this fiscal year.
- Based on a multiyear projection, the fund balance at the end of this fiscal year and the two subsequent fiscal years will be negative and/or a cashflow analysis indicates that the cash balance will be negative at the end of this fiscal year.

If your cash balance and/or fund balance MAY NOT BE POSITIVE or WILL BE NEGATIVE, please explain below or provide separate attachments explaining the contributing factors.

II. Supplemental Information

1. Reserves

Available reserves are not less than the following percentages as applied to total expenditures¹, transfers out, and other uses, except as provided for in Education Code Section 33128:

Reserve Standard	Size of district by ADA		
5% or \$50,000 (greater of)	0	to	300
4% or \$50,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

Your Minimum Reserve Level is:

(Based on Form AI, sum of lines 1 through 4 plus line 22, Column C, ESTIMATED REVENUE LIMIT, Projected Year Totals.) 3%

¹ An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No
 b. If yes, enter the name(s) of the SELPA: _____

2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No
 If no, pass-through funds cannot be excluded.

b. If yes, enter the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 for the following:

- Object 7211 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7212 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7213 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7221 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7222 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____
- Object 7223 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) _____

3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's a) Recommended Reserve Amount and b) Projected Reserve Amounts:

a. Recommended Reserve Amount

(1) Total Expenditures, Transfers Out, and Other Uses (Form 011, column D, sum of lines B-9, D-1b and D-2b)	<u>159,348,584.25</u>
(2) Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
(3) Net Expenditures, Transfers Out, and Other Uses (Line a1 less Line a2)	<u>159,348,584.25</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>4,780,456.93</u>
(6) Recommended minimum reserve amount for this district (Line a5 or the greater of Line a5 or \$50,000 for a district with less than 1,001 ADA)	<u>4,780,456.93</u>

b. Projected Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

(1) General Fund - Designated for Economic Uncertainties (DEU) (Form 011, column D, #9770)	<u>5,319,630.66</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>0.00</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>6,548,859.82</u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u> </u>
(5) Total projected unrestricted reserves (Sum of b1 through b4)	<u>11,868,490.48</u>

c. Do reserves meet the recommended minimum reserve amount? Yes

If no, please explain below, or provide separate attachments explaining why the recommended reserve levels have not been met. The explanation must include reasons for any decrease from the original budget levels and how the reserves will be replenished in the subsequent fiscal year.

2. Components of Ending Fund Balance

Is the sum of the components of ending fund balance (Form 011, Lines F.2.a. and F.2.b., Column D) greater than the ending fund balance (Form 011, Line F.2., Column D)?

No _____

If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 011, Line F.2.c., Column D) is positive or zero.

3. Status of Employee Salary and Benefit Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	1,221.65	705.03
b. Enter the number of FTEs from the original adopted budget.	1,194.30	701.61
c. Are salary and benefit negotiations settled for the current fiscal year?	No	No

PLEASE NOTE If salary and benefit negotiations are not finalized, upon settlement 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditure objects 1000/2000 and 3000? (Yes/No/NA)	No	No
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e., STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars:	786,768.00	282,940.00

4. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No)

Yes _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2004 Principal Only	2004/05 Payment (P & I)	2005/06 Payment (P & I)	2006/07 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds	27	118,745,000.00	8,189,390.00	8,184,893.00	8,218,925.00	Sp Tax Assessment
State School Building Loans						
Other Postemployment Benefits	10	2,144,724.00	1,235,087.00	1,338,127.00	1,441,167.00	General Purpose Fund
Compensated Absences	10	669,644.00	73,246.00	73,246.00	73,246.00	General Purpose Fund
Certificates of Participation						
Capital Leases						
Other Commitments:						
General Obligation Bond	30	12,000,000.00		883,138.00	869,773.00	Sp Tax Assessment

Comments:

5. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

No _____

If yes, prepare a complete financial statement for that fund.

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

6. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form 011, Unrestricted, Column B, Line D-3)	<u>(5,224,692.00)</u>
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	<u>(4,966,123.00)</u>
Percentage of change from Board Approved Operating Budget	<u>4.95%</u>

Provide an explanation if the percentage of change in contributions reflects an increase or decrease greater than 5%:

7. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

This is the end of the First Tier Review. You do not need to continue on to the Second Tier Review unless (1) the First Tier Review reflects that the district's or JPA's projected general fund balance may not or will not be positive at the end of the current fiscal year or subsequent two fiscal years and/or cash balance may not or will not be positive at the end of the current fiscal year or (2) the county office of education has requested a Second Tier Review.

