

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

Signed: [Signature] Date: 3/14/07
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 14, 2007 Signed: [Signature]
President of the Governing Board
Tim O'Neill

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Yvonne Eagle Telephone: (209) 385-6410
Title: Director Fiscal Services E-mail: yeagle@muhsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for any of the current or two subsequent years?		X
			X	
S7A	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in the estimates for OPEB unfunded liabilities?		X
			X	
S7B	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)? • If yes, have there been changes since first interim in the estimates for other self-insured benefits?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			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) • Classified? (Section S8B, Line 3)	X	
			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 year?	X	

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

MERCED UNION HIGH SCHOOL DISTRICT

Board Reference Material

SUBJECT: Second Interim Budget

Submitted by: Business Office Date Submitted: March 14, 2007

Background:

As part of the requirements established by the FMAC (Financial Management Accounting Committee) under the auspices of the Department of Education, LEA's (Local Educational Agencies) must make two interim budget reports to their respective boards of trustees each fiscal year. The Second Interim Budget Report, included herewith, reflects actuals, i.e. actual income and actual expenditures, through January 31, 2007, and proposed changes as indicated therein.

Discussion:

Submitted herewith is the District's Second Interim Budget for all funds for Board consideration. The Second Interim Budget is based upon the most current assumptions and projections for revenue and expenses.

The State Board of Education has adopted Criteria and Standards for Interim Reports for the 2006-2007 fiscal year. The Criteria and Standards for school districts are provided herewith as an addendum to the Second Interim Budget Report. After review and certification by the local Board, all reports are reviewed by the County Office of Education and, if appropriate, are commented upon.

Alternatives/Identified Opposition:

None. No identified opposition.

Financial Implication:

Financial implications are reflected in attached budgets.

Recommendation:

The Superintendent recommends that the Board of Trustees, 1) approve a positive certification, 2) adopt the proposed revisions to the General Fund Budget as submitted, 3) adopt proposed revisions to the various other funds of the District as submitted, and 4) accept the Criteria and Standards Summary Review.

MERCED UNION HIGH SCHOOL DISTRICT
2006-2007 Second Period Interim Budget
March 14, 2007
(Actual Revenue and Expenses through January 31, 2007)

Board Reference Material

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MERCED UNION HIGH SCHOOL DISTRICT

2006-07 Fiscal Year Second Period Interim Budget Report General Fund Budget -- Supplemental Narrative (Actuals Through January 31, 2007)

A. REVENUES

Total projected General Fund revenue and transfers in total \$88,427,410.

1) Revenue Limit

Total projected Revenue Limit income is \$64,689,011.

The second interim budget revenue limit ADA was increased by 70 resulting in an increase of \$444,290. However, negative adjustments (i.e., PERS reduction and Adjustment for Meals for Needy Pupils) to the revenue limit calculation at 2nd interim resulted in a total net decrease of \$267,889 in budgeted revenue limit income compared to first interim.

ADA for the budget year was originally estimated by counting 8th grade students in MUHSD feeder schools, plus 9th, 10th and 11th grade students attending MUHSD schools (using October CBEDS data from the year prior to the budget year). Using a multi-year average attrition multiplier, the count was then diminished for attrition in enrollment figures (CBEDS) from prior year to budget year, and the attrition rate from fall enrollment (CBEDS) to the second principal apportionment (funded P-2 ADA) for the budget year. Note that excused absences are no longer included in funded ADA (SB727, Chapter 855, Statutes of 1997). The aforementioned calculation was then compared to projections from the District's human resources office and facilities department. The lower of the three projections was used for projected funded ADA for 2006-07 that was budgeted at 9,733 in the July 1st Budget.

To develop a revised funded ADA projection for the first interim budget (adopted by the Board on December 13, 2006), current year attendance data was gathered which included actual attendance for the first two period attendance cycles and the California Basic Educational Data System (CBEDS) data. Using prior year attrition rates from the second period attendance cycle and CBEDS to funded ADA, the first interim budget projected funded ADA for 2006-07 at 9,748,

an increase of 15 over the July 1st budget. This included two ADA for non-public school placements.

To develop a revised funded ADA projection for the second interim budget, more current attendance data was available. Actual attendance data through the sixth attendance cycle (which ended January 27, 2007) was available. The final P-2 ADA will be computed for attendance through March 23, 2007. To project a revised funded ADA for current year, attendance through the sixth attendance cycle was used as a basis and prior years' attrition rates were used to project funded ADA. As a result, funded ADA for 2006-07 is projected to be 9,818 in the second interim budget. This includes four ADA for non-public school placement. The projected ADA of 9,818 is 70 greater than shown in the first interim budget.

The 2006-07 statewide average COLA was 5.92% and was fully funded. In addition, the deficit factor was reduced from 0.892% in 2005-06 to no deficit for 2006-07. As a result, the statewide average increase in base revenue limit funding including COLA and deficit reduction for 2006-07 compared to prior year totaled 6.87%. The State budget also provided equalization aid in an amount that varies drastically district to district. Estimated equalization aid for the District is \$55.30 per ADA. The total increase in the District's base revenue limit funding, including COLA and equalization is estimated to be 7.81%.

2) Federal Revenues

Total projected Federal Revenue is \$8,446,628.

The second interim budget indicates a net increase of \$1,131,712 in federal income as compared to the first interim budget estimates. The most significant budgeted changes include: an increase of \$363,831 for Title I; \$86,734 increase for Title II, Part A, Teacher Quality; an increase of \$90,304 in Title III Limited English; an increase of \$251,750 in Gear Up.

Any increase/decrease in budgeted revenues for categorical programs is offset on the expenditure side for categorical programs.

3) State Revenues (other than Revenue Limit)

Total projected Other State Revenue is \$13,591,900.

The second interim budget indicates a net increase of \$1,182,121 in Other State Revenue as compared to the first interim budget estimates.

Significant changes budgeted for Other State Revenue includes: an increase of \$189,645 in Medi-Cal Administrative Activities (MAA) unrestricted funding; an increase of \$81,645 in Career Technical Education Equipment and

Supplies; addition of \$657,522 for the School Site Discretionary Grant; and the addition of \$165,359 for the District Discretionary Grant.

Any increase or decrease in budgeted revenues for categorical programs is offset on the expenditure side for categorical programs.

4) Other Revenues

Total projected Other Local Revenue is \$1,196,870.

Total projected Transfers In is \$503,000.

Other budgeted revenues increased by \$45,682 since the first interim budget. A notable change was an increase in estimated interest income of \$30,000. The District did not qualify for participation in the Tax Revenue Anticipation Notes (TRANS) program this year, thus no TRANS interest income is budgeted.

Projected transfers into the General Fund total \$503,000 representing no change from the first interim budget. Budgeted transfers include a transfer from the Cafeteria Fund of \$300,000 representing the Board-approved temporary transfer to cover as-needed cash flow shortages in the Cafeteria Fund; \$3,000 from the Cafeteria Fund for potential interest on the temporary transfer; a transfer of \$200,000 is included from the Child Development Fund back into the General Fund for the Board-approved temporary cash transfer to cover as-needed cash flow shortages in the Child Development Fund.

B. EXPENDITURES

General Fund expenditures and transfers out are projected to total \$94,340,425.

1) Certificated Salaries

Total budgeted for Certificated Salaries is \$38,939,944.

The second interim budget includes all staff recorded in position control as of February 8, 2007. Budgeted certificated salaries show a net increase of \$93,270 compared to the first interim budget. Changes to projected certificated salaries include routine stipends and pay for service contracts. Also, refinements in position control and budget transfers affect budgeted amounts.

Since the July 1st budget was adopted, a negotiated settlement of 6.35% with the certificated bargaining unit has been finalized and cost for the settlement is included in this budget. Certificated management received a 6.11% increase on

the salary schedule. All costs for the certificated settlement were included in the first interim budget as well as second interim.

2) Classified Salaries

Total budgeted for Classified Salaries is \$12,266,317.

The second interim budget includes all staff recorded in position control as of February 8, 2007. The second interim budget displays a net increase of \$47,175 from first interim. Changes include routine adjustments and refinement in position control and routine budget transfers.

For 2006-07, the classified salary schedule reflects an increase of 5.43% over prior year plus an increase in the health care cap outlined below. Classified management received a 6.11% increase on the salary schedule with no increase in the health care cap. All costs for the classified settlement were included in the first interim budget as well as second interim.

3) Employee Benefits

Total budgeted for Employee Benefits is \$16,879,940.

The budgeted expense for employee benefits shows an increase of \$314,685 from the first interim budget. The increase resulted from an adjustment to the PERS revenue limit reduction calculation. Also, routine adjustment in position control effects the amount budgeted for employee benefits.

A negotiated settlement with classified bargaining unit increased the amount paid by the district for health care premiums (i.e. the cap) for each eligible employee to \$10,209 per year, effective October 1, 2006. The increase to \$10,209 from \$9,600 represents an increase in the cap of 6.34%. It is estimated that the increase in cap was equivalent to approximately a 1.4% increase in classified salaries.

For certificated and management employees the amount paid by the district for health care premium (i.e. the cap) remains at \$9,300 for each eligible employee.

The rates budgeted for statutory benefits are the same countywide with the exception of workers' compensation, which, for the MUHSD, will be \$1.9998 per \$100 of payroll, compared to \$2.1454 the prior year. State Unemployment Insurance rate is 0.05%; Social Security rate is 6.20% and Medicare rate is 1.45%. The PERS rate is budgeted at 9.124%; however, the difference in the current PERS rate and 13.02% is recaptured by the State through PERS revenue limit reduction. The District's contribution to STRS is budgeted at 8.25%.

CERTIFICATED NON-MANAGEMENT EMPLOYEES

Each eligible certificated employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. As of October 1, 2006 and through September 30, 2007, the annual base premiums for the six plans are as follows:

• Premium medical/Incentive dental	\$14,315.04
• Premium medical/DPO dental	\$13,823.04
• Standard medical/Incentive dental	\$12,609.00
• Standard medical/DPO dental	\$12,117.00
• Basic medical/Incentive dental	\$8,133.00
• Basic medical/DPO dental	\$7,641.00

The base premium for Blue Cross health care and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. In addition there is a savings generated by employees who choose a health care package with premiums below the cap. It has been agreed that all certificated employees who receive health care benefits and pay a portion of premiums will share any savings resulting from the married-couple premium reduction and from savings generated by employees in the health care group that choose a plan with premiums below the cap. Therefore, the effective premium rates are reduced for all benefited employees based upon the number of married-couple employees in each health/dental plan and the savings generated by individuals selecting a plan below the cap. Based upon the above base premiums and the aforementioned savings, the effective premium for October 1, 2006 through September 30, 2007 for each plan is as follows:

• Premium medical/Incentive dental	\$13,790.88
• Premium medical/DPO dental	\$13,298.88
• Standard medical/Incentive dental	\$12,084.84
• Standard medical/DPO dental	\$11,592.84
• Basic medical/Incentive dental	\$8,133.00
• Basic medical/DPO dental	\$7,641.00

Each certificated employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above, and the current cap for eligible certificated employees of \$9,300, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2006 through September 30, 2007 (no deduction from July warrants).

Certificated employee annual contribution to health care premiums:

• Premium medical/Incentive dental	\$4,490.86
• Premium medical/DPO dental	\$3,998.83
• Standard medical/Incentive dental	\$2,784.87
• Standard medical/DPO dental	\$2,292.84
• Basic medical/Incentive dental	\$0.00
• Basic medical/DPO dental	\$0.00

The current budget includes an expense for non-management certificated staff health and welfare benefit premiums at the \$9,300 cap per eligible employee, effective October 1, 2006.

CLASSIFIED NON-MANAGEMENT EMPLOYEES

Each classified employee had the choice of three different health care plans and two different dental plans, providing a total of six different combinations from which to choose. Classified health care packages differ from the plans available to certificated employees. For October 1, 2006 through September 30, 2007, the annual base premiums for the six plans are as follows:

• Premium medical/Incentive dental	\$12,889.80
• Premium medical/DPO dental	\$12,373.80
• Standard medical/Incentive dental	\$12,133.80
• Standard medical/DPO dental	\$11,617.80
• Basic medical/Incentive dental	\$8,185.80
• Basic medical/DPO dental	\$7,669.80

The base premium for Blue Cross health care coverage and prescription drug coverage is reduced by 25% for employees who are married to other benefited district employees. It has been agreed that all classified employees who receive health care coverage share any savings resulting from the married-couple premium reduction. In addition, any savings resulting from any plans where the premium is below the District-paid cap, that difference will be shared with eligible benefited employees by reducing the employee's portion of premium payment. Therefore, the aforementioned savings reduces the premium rates for all benefited employees when the premium for the plan they selected exceeds the District-paid cap. Based upon the above base premiums and any savings, the effective premium for October 1, 2006 through September 30, 2007 for each plan is as follows:

• Premium medical/Incentive dental	\$12,448.68
• Premium medical/DPO dental	\$11,932.68
• Standard medical/Incentive dental	\$11,692.68

- Standard medical/DPO dental \$11,176.68
- Basic medical/Incentive dental \$8,185.80
- Basic medical/DPO dental \$7,669.80

As a result of a negotiated settlement with the classified bargaining unit, the amount of premium paid by the District (i.e. the cap) was increased \$609, from \$9,600 per year to \$10,209 per year, effective October 1, 2006.

Each classified employee is responsible to pay the difference between the effective premium and the cap. Based upon the effective annual premium shown above and the current cap for eligible classified employees of \$10,209, the amount each individual employee pays on an annual basis for health care premiums is shown below. The employee contribution to premiums is deducted from eleven pay checks, from October 1, 2006 through September 30, 2007 (no deduction from July warrants).

Classified employee annual contribution to health care premiums:

- Premium medical/Incentive dental \$2,239.71
- Premium medical/DPO dental \$1,723.70
- Standard medical/Incentive dental \$1,483.68
- Standard medical/DPO dental \$967.67
- Basic medical/Incentive dental \$0.00
- Basic medical/DPO dental \$0.00

The current budget includes an expense for non-management classified staff health and welfare benefit premiums at the current cap of \$10,209 for each eligible employee, effective October 1, 2006.

MANAGEMENT

For health care benefits, management staff must “coat-tail” to a plan available to the certificated or classified employees. Management staff had a choice amongst the options available to the certificated bargaining unit employees. Premiums for health care plans available to management employees are the same as the rates outlined in the Certificated Non-Management Employee section above.

For 2006-07 the amount of premium paid by the District (i.e., the cap) for management employees is \$9,300 per eligible employee per year. Each management employee is responsible to pay the difference between the effective premium and the cap. The amount of contribution towards health insurance premiums for management employees is the same as shown above for certificated employees.

All employees are provided the opportunity to pay health and welfare premium contributions on a pre-tax basis under an Internal Revenue Code Section 125 plan.

Classified and management staff are provided district-paid life insurance. The cost of \$18.00 per year per employee is included in the budget.

RETIREE BENEFITS

Retiree health care coverage is specified in contract language and information below is only intended to be a summary and does not replace nor supersede contract language.

Retirees receive health care and prescription medication coverage, excluding dental and vision coverage (retirees can choose to have dental and vision coverage with premiums paid by the retiree). Prior to October 1, 2005, the District paid a composite premium rate for health care and prescription medication coverage for retirees that was the same premium rate as paid for active benefited employees. A composite rate structure provides for one rate regardless of the number of individuals insured in a family. Beginning October 1, 2005, benefit premiums for retirees was based upon a tiered rate structure. Under a tiered rate structure there are three separate rates. One rate if only one individual is covered (e.g., the retiree); another rate if two people are covered (e.g., the retiree and spouse); and a third rate if more than two people are covered (e.g., retiree, spouse and dependent child).

If the retiree has attained the age of 55 and has been employed by the District for a minimum of 8 years as a certificated employee, or 15 years as a classified employee, the District pays premiums for the retiree for up to 10 years, or until the retiree attains Medicare age whichever occurs first. For classified non-management employees hired on or after July 1, 2004, the employee must attain the age of 60 years to be eligible for retiree health care benefits. For certificated non-management employees hired after July 1, 2004, the District will pay premiums for a maximum of five (5) years.

Classified staff meeting the longevity minimum, qualify under the contract and who retire prior to September 30, 2006 are entitled to the higher cost classified health benefit package with the full premiums paid for the retiree and dependents by the District until Medicare age of the employee not to exceed a maximum of 10 years if hired prior to July 1, 2004, subject to future negotiations. For qualified classified retirees, who retire between October 1, 2006 and September 30, 2007, the District will pay for medical and prescription benefit premiums for retiree and dependents not to exceed the active employee cap. For qualified classified retirees, who retire after September 30, 2007 the District will pay the insurance premium for the retired employee only (no dependent coverage)

not to exceed the active employee cap. Health and welfare benefits for classified employees are subject to future negotiations.

Certificated staff with longevity of service as outlined above who elected to retire before June 30, 2003 have the higher-cost benefit health and prescription package premiums paid by the District for themselves and eligible dependent(s). Eligible certificated employees who retire between July 1, 2003 and June 30, 2007 will receive the "standard" certificated benefit package for themselves and dependents with premiums paid by the District until the retiree reaches age 65 or qualified for Medicare, not to exceed a maximum of 10 years if hired before July 1, 2004. For qualified certificated retirees, who retire after July 1, 2007, medical and prescription insurance premiums for the retiree only will be paid by the District up to the active cap.

All programs are charged back for retirees' benefit costs in accordance with generally accepted accounting practices.

Per current contract, the Golden Handshake provision is no longer available for non-management classified employees. The next window period for the Golden Handshake for certificated employees is in 2008.

4) Other Expenditures and Transfers

Budgeted expenditures in 4000 (books and supplies), 5000 (services and operating expenses), and 6000 (capital outlay) accounts total \$21,085,783.

Budgeted expenditures in 7000 (other outgo and direct support/indirect costs) accounts, other than transfers, total \$182,494.

Budgeted transfers out of the General Fund total \$4,985,948.

The second interim budget reflects a net increase of \$2,432,009 in the 4000, 5000 and 6000 accounts. Expenditures from the 4000, 5000 and 6000 accounts are for most all expenses not associated with salaries and benefits.

Changes in budgeted expenses in the 4000, 5000 and 6000 accounts are due primarily to a budgeted increase in federal and state categorical funding resulting in increased budgeted expenses. Also the affect of routine budget transfers between accounts is reflected.

In the 7000 accounts, not including transfers, there was decrease of \$27,936 from the first interim budget.

Budgeted transfers out of the General Fund increased \$1,100,000 from the July 1st budget for mandated costs reimbursements subject to state audits. Budgeted transfers include: (1) \$335,948 to Deferred Maintenance Fund as a state match requirement; (2) \$300,000 to the Cafeteria Fund and \$200,000 to the Child Development Fund as temporary transfers to meet cash flow needs; (3) \$400,000 to the Pupil Transportation Equipment Fund to begin to address bus replacement needs; (4) \$800,000 to the Special Reserve Fund to be designated for retiree benefits to mitigate the unfunded past service retiree benefit liability; (5) \$600,000

to the Special Reserve Fund to be designated for future certificated Golden Handshake costs; (6) \$250,000 to the Special Reserve Fund to be designated for budget stabilization; (7) \$1,000,000 to the Special Reserve for Capital Outlay Fund for facilities needs; (8) \$1,100,000 mandated cost reimbursements to Special Reserve for possible State audit.

There are no major multi-year commitments beyond those depicted in the Summary Review of the 2006-07 budget. Multi-year commitments include an annual payment to the City of Livingston for reimbursement for costs to renovate the swimming pool at Livingston High School and annual payments to the City of Atwater for deferred expenses due the City of Atwater relating to the construction of Buhach Colony High School.

C. FUND BALANCE, RESERVES

2006-07 General Fund Beginning Balance (July 1, 2006) was \$11,806,234.

2006-07 General Fund Ending Balance (June 30, 2007) is projected to be \$5,893,219.

Total projected General Fund revenue including transfers into the General Fund in the second interim budget total \$88,427,410 with total projected expenditures including transfers out of the General Fund of \$94,340,425. For the current budget year, budgeted expenses exceed budgeted revenue by \$4,482,948 as reported in the second interim budget. When expenses exceed revenue in a given fiscal year, concern is appropriate and careful review is befitting. To lessen the concern for deficit spending in the budget year, listed below are either one-time 2006-07 budgeted expenses or expenses to be paid from carryover not reported as current year revenue but as part of the ending fund balance:

- ❖ \$215,455 site and program carryovers including
 - \$68,355 for "Closing the Gap"
 - \$147,100 school site carryover
- ❖ \$1,623,676 legally restricted categorical carryover
- ❖ \$496,972 other restricted use carryover
 - \$280,291 retiree self-pay health insurance premiums
 - \$8,417 miscellaneous grant carryovers
 - \$208,264 medical administration (MAA) carryover
- ❖ \$3,050,000 One-time transfers out of the General Fund
 - \$800,000 to the Special Reserve Fund for unfunded retiree benefit liability
 - \$250,000 to the Special Reserve Fund for budget stabilization
 - \$1,000,000 to the Special Reserve Fund for Capital Outlay for facility needs
 - \$400,000 to the Pupil Transportation Equipment Fund
 - \$600,000 to the Special Reserve Fund for future Golden Handshake.

The above list totals \$5,386,103. The above identified one-time expenses will be drawn from the beginning General Fund balance and not from current year revenue. Inasmuch as the identified one-time expenses surpass the amount by which total budgeted

expenses exceed total budgeted revenue, there is no *net* deficit spending projected at this time.

The 2006-07 General Fund beginning balance was \$11,806,234. With current fiscal year budgeted expenses exceeding current fiscal year budgeted revenue by \$4,482,948 the General Fund balance would be decreased by a like amount, yielding a projected ending General Fund balance of \$5,893,219.

The District is required to maintain a minimum 3% reserve for economic uncertainties. Calculated on current budgeted expenditures and transfers out, the minimum required 3% reserve would be \$2,830,213. Adding in stores (warehouse inventory) and revolving fund, the district minimum reserve would be \$3,050,213.

The District's General Fund 2006-07 projected ending fund balance of \$5,893,219 exceeds the District's minimum reserve requirement. It is important to understand that the ending fund balance is one-time money and should not be used for any on-going expenses.

The District anticipates increasing student enrollment in the future. The District projects the need to open a new high school in the Merced area in 2010. The land has been purchased and architectural design is nearly completed. Population growth will also necessitate the expansion of Livingston High School. Also, additional land needs to be purchased for future school sites. With the aforementioned critical facility needs, the first interim General Fund Budget designates \$543,006 for facility needs. \$800,000 has been designated for the 2008 Certificated Golden Handshake. To replace old school buses, \$500,000 has been designated to the Pupil Transportation Equipment Fund. \$1,000,000 has been designated for future technology. This money would not be transferred nor expanded without future board action. The first interim budget shows zero dollars undesignated.

It is important to emphasize that concern continues about the State of California's budget climate. Although State tax revenues have increased, the State's structural budget deficit remains. It is recommended by the Deputy Superintendent that the District use great caution and restraint when increasing expenses, especially on-going expenses.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
A. REVENUES							
1) Revenue Limit Sources		8010-8099	63,442,794.00	63,741,076.93	38,808,956.11	63,077,111.08	-1.0%
2) Federal Revenue		8100-8299	38,300.00	38,300.00	0.00	38,300.00	0.0%
3) Other State Revenue		8300-8599	1,760,004.00	3,007,555.46	1,845,435.85	3,197,200.46	6.3%
4) Other Local Revenue		8600-8799	772,460.00	879,683.00	610,893.57	924,464.87	5.1%
5) TOTAL, REVENUES			66,013,558.00	67,666,615.39	41,265,285.53	67,237,076.41	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	29,486,993.00	31,974,401.00	17,443,630.66	31,758,997.00	0.7%
2) Classified Salaries		2000-2999	7,778,119.00	8,131,317.20	4,816,233.78	8,117,166.79	0.2%
3) Employee Benefits		3000-3999	12,607,536.00	12,756,940.80	6,871,367.24	12,873,660.15	-0.9%
4) Books and Supplies		4000-4999	2,559,778.00	3,052,805.43	476,018.42	3,307,662.25	-8.3%
5) Services and Other Operating Expenditures		5000-5999	6,091,636.00	6,592,326.82	3,114,186.18	6,782,827.58	-2.9%
6) Capital Outlay		6000-6999	132,982.00	321,926.04	123,194.31	369,480.42	-14.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	37,112.89	37,112.89	5,000.00	37,112.89	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(967,827.00)	(1,080,373.21)	0.00	(1,140,701.87)	-5.6%
9) TOTAL, EXPENDITURES			57,726,329.89	61,786,456.97	32,849,630.59	62,106,205.21	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
			8,287,228.11	5,880,158.42	8,415,654.94	5,130,871.20	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	503,000.00	503,000.00	286,773.50	503,000.00	0.0%
b) Transfers Out		7610-7629	3,550,000.00	4,650,000.00	1,345,648.91	4,650,000.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,842,373.25)	(4,687,132.61)	3,000.00	(4,761,370.61)	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,889,373.25)	(8,834,132.61)	(1,055,875.41)	(8,908,370.61)	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			397,854.86	(2,953,974.19)	7,359,779.53	(3,777,499.41)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	5,323,550.00	9,670,718.09		9,670,718.09	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,323,550.00	9,670,718.09		9,670,718.09	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,323,550.00	9,670,718.09		9,670,718.09	
2) Ending Balance, June 30 (E + F1e)			5,721,404.86	6,716,743.90		5,893,218.68	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	20,000.00	20,000.00		20,000.00	
Stores		9712	200,000.00	200,000.00		200,000.00	
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	2,500,955.25	2,742,758.21		2,830,212.76	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00	
Other Designations		9780	3,000,449.61	3,753,985.69		2,843,005.92	
Retiree Benefits	0000	9780	1,500,000.00				
2008 Cert Golden Hankshake	0000	9780	500,000.00				
Future Facilities Needs	0000	9780	1,000,449.61				
2008 Cert Golden Handshake	0000	9780		1,000,000.00			
Retiree Benefits	0000	9780		1,000,000.00			
Future Facility Needs	0000	9780		1,000,000.00			
Pupil Transportation Equipment	0000	9780		753,985.69			
2008 Cert Golden Handshake	0000	9780				800,000.00	
Future Facility Needs	0000	9780				543,005.92	
Pupil Transportation Equipment	0000	9780				500,000.00	
Future Technology	0000	9780				1,000,000.00	
c) Undesignated Amount							0.00
d) Unappropriated Amount			0.00	0.00			

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
A. REVENUES							
1) Revenue Limit Sources		8010-8099	1,215,823.00	1,215,823.00	0.00	1,611,900.00	32.6%
2) Federal Revenue		8100-8299	7,281,032.00	7,276,615.95	1,703,078.77	8,408,328.38	15.6%
3) Other State Revenue		8300-8599	6,995,387.00	9,402,223.72	5,036,229.82	10,394,699.72	10.6%
4) Other Local Revenue		8600-8799	225,914.00	271,505.50	69,411.87	272,405.50	0.3%
5) TOTAL, REVENUES			15,718,156.00	18,166,168.17	6,808,720.46	20,687,333.60	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	5,998,902.95	6,872,272.75	3,779,263.54	7,180,947.12	-4.5%
2) Classified Salaries		2000-2999	3,617,199.00	4,087,824.73	1,901,160.33	4,149,150.39	-1.5%
3) Employee Benefits		3000-3999	3,628,487.00	3,808,313.54	1,969,439.50	4,006,279.37	-5.2%
4) Books and Supplies		4000-4999	4,596,830.00	5,153,695.75	1,602,446.44	7,027,652.70	-36.4%
5) Services and Other Operating Expenditures		5000-5999	2,821,282.00	3,521,569.62	938,085.12	3,594,974.49	-2.1%
6) Capital Outlay		6000-6999	5,000.00	11,450.00	10,203.04	3,185.09	72.2%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	438,545.00	438,545.00	0.00	410,609.00	6.4%
8) Transfers of Indirect/Direct Support Costs		7300-7399	702,599.00	815,145.21	0.00	875,473.87	-7.4%
9) TOTAL, EXPENDITURES			21,808,844.95	24,708,816.60	10,200,597.97	27,248,272.03	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,090,688.95)	(6,542,648.43)	(3,391,877.51)	(6,560,938.43)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	280,000.00	280,000.00	335,948.00	335,948.00	-20.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,842,373.25	4,687,132.61	(3,000.00)	4,761,370.61	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,562,373.25	4,407,132.61	(338,948.00)	4,425,422.61	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,528,315.70)	(2,135,515.82)	(3,730,825.51)	(2,135,515.82)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	1,623,676.00	2,135,515.82		2,135,515.82	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,623,676.00	2,135,515.82		2,135,515.82	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,623,676.00	2,135,515.82		2,135,515.82	
2) Ending Balance, June 30 (E + F1e)			95,360.30	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	95,360.30	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			0.00	0.00			

2006/07 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)	% Diff Column B & D
A. REVENUES							
1) Revenue Limit Sources		8010-8099	64,658,617.00	64,956,899.93	38,808,956.11	64,689,011.08	-0.4%
2) Federal Revenue		8100-8299	7,319,332.00	7,314,915.95	1,703,078.77	8,446,628.38	15.5%
3) Other State Revenue		8300-8599	8,755,391.00	12,409,779.18	6,881,665.67	13,591,900.18	9.5%
4) Other Local Revenue		8600-8799	998,374.00	1,151,188.50	680,305.44	1,196,870.37	4.0%
5) TOTAL, REVENUES			81,731,714.00	85,832,783.56	48,074,005.99	87,924,410.01	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	35,485,895.95	38,846,673.75	21,222,894.20	38,939,944.12	-0.2%
2) Classified Salaries		2000-2999	11,395,318.00	12,219,141.93	6,717,394.11	12,266,317.18	-0.4%
3) Employee Benefits		3000-3999	16,236,023.00	16,565,254.34	8,840,806.74	16,879,939.52	-1.9%
4) Books and Supplies		4000-4999	7,156,608.00	8,206,501.18	2,078,464.86	10,335,314.95	-25.9%
5) Services and Other Operating Expenditures		5000-5999	8,912,918.00	10,113,896.44	4,052,271.30	10,377,802.07	-2.6%
6) Capital Outlay		6000-6999	137,982.00	333,376.04	133,397.35	372,665.51	-11.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	475,657.89	475,657.89	5,000.00	447,721.89	5.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(265,228.00)	(265,228.00)	0.00	(265,228.00)	0.0%
9) TOTAL, EXPENDITURES			79,535,174.84	86,495,273.57	43,050,228.56	89,354,477.24	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
			2,196,539.16	(662,490.01)	5,023,777.43	(1,430,067.23)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	503,000.00	503,000.00	286,773.50	503,000.00	0.0%
b) Transfers Out		7610-7629	3,830,000.00	4,930,000.00	1,681,596.91	4,985,948.00	-1.1%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,327,000.00)	(4,427,000.00)	(1,394,823.41)	(4,482,948.00)	

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2006/07 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)	% Diff Column B & D
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,130,460.84)	(5,089,490.01)	3,628,954.02	(5,913,015.23)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	6,947,226.00	11,806,233.91		11,806,233.91	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,947,226.00	11,806,233.91		11,806,233.91	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,947,226.00	11,806,233.91		11,806,233.91	
2) Ending Balance, June 30 (E + F1e)			5,816,765.16	6,716,743.90		5,893,218.68	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	20,000.00	20,000.00		20,000.00	
Stores		9712	200,000.00	200,000.00		200,000.00	
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	95,360.30	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties		9770	2,500,955.25	2,742,758.21		2,830,212.76	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00	
Other Designations		9780	3,000,449.61	3,753,985.69		2,843,005.92	
Retiree Benefits	0000	9780	1,500,000.00				
2008 Cert Golden Hankshake	0000	9780	500,000.00				
Future Facilities Needs	0000	9780	1,000,449.61				
2008 Cert Golden Handshake	0000	9780		1,000,000.00			
Retiree Benefits	0000	9780		1,000,000.00			
Future Facility Needs	0000	9780		1,000,000.00			
Pupil Transportation Equipment	0000	9780		753,985.69			
2008 Cert Golden Handshake	0000	9780				800,000.00	
Future Facility Needs	0000	9780				543,005.92	
Pupil Transportation Equipment	0000	9780				500,000.00	
Future Technology	0000	9780				1,000,000.00	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			0.00	0.00			

GENERAL FUND (01)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 6,947,226.00	\$ 4,889,007.91	\$ 11,806,233.91	\$ -	\$ 11,806,233.91	\$ -
8011-0000 (REVENUE LIMIT STATE)	\$ 53,390,044.00	\$ (1,106,589.00)	\$ 52,283,455.00	\$ (210,263.00)	\$ 52,073,192.00	\$ 30,767,485.00
80XX-0000 (REVENUE LIMIT OTHER TAXES)	\$ 10,847,284.00	\$ 1,372,788.08	\$ 12,220,072.08	\$ 1.00	\$ 12,220,073.08	\$ 7,836,719.55
8019-0000 (PRIOR YEAR REVENUE LIMIT ADJUSTMENT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8092-0000 (PERS REDUCTION TRANSFER)	\$ 421,289.00	\$ 32,083.85	\$ 453,372.85	\$ (57,628.85)	\$ 395,744.00	\$ 204,791.56
8181-3310 (SPECIAL ED FEDERAL)	\$ 1,777,209.00	\$ -	\$ 1,777,209.00	\$ 33,029.00	\$ 1,810,238.00	\$ -
8162-3405 (WORKABILITY I)	\$ 348,678.00	\$ -	\$ 348,678.00	\$ -	\$ 348,678.00	\$ -
8285-9219 (WORKFORCE INVESTMENT ACT)	\$ 56,510.00	\$ (2,825.00)	\$ 53,685.00	\$ -	\$ 53,685.00	\$ 22,161.93
8290-0000 (OTHER FEDERAL REVENUES)	\$ 36,300.00	\$ -	\$ 36,300.00	\$ -	\$ 36,300.00	\$ -
8290-3010 (TITLE I)	\$ 2,944,145.00	\$ -	\$ 2,944,145.00	\$ 383,831.47	\$ 3,307,976.47	\$ 1,450,437.47
8290-3173 (PGRM IMPROVEMENT INTERVENTION)	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ 36,519.75
8290-3550 (VEA)	\$ 382,940.00	\$ (5,360.00)	\$ 377,580.00	\$ 4,960.00	\$ 382,540.00	\$ 11,622.00
8290-3710 (SAFE & DRUG FREE)	\$ 67,919.00	\$ -	\$ 67,919.00	\$ -	\$ 67,919.00	\$ 79,047.51
8290-4035 (TEACHER QUALITY)	\$ 6,300.00	\$ -	\$ 6,300.00	\$ 86,734.00	\$ 93,034.00	\$ (321,697.00)
8290-4036 (TITLE II PRINCIPAL TRAINING)	\$ 509,127.00	\$ -	\$ 509,127.00	\$ -	\$ 509,127.00	\$ -
8290-4045 (TECHNOLOGY)	\$ 6,300.00	\$ -	\$ 6,300.00	\$ -	\$ 6,300.00	\$ 12,735.00
8290-4110 (TITLE VI)	\$ 30,070.00	\$ -	\$ 30,070.00	\$ -	\$ 30,070.00	\$ (4,056.38)
8290-4135 (IASA CLASS SIZE REDUCTION)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290-4201 (TITLE III, IMMIGRANT ED)	\$ 21,680.00	\$ -	\$ 21,680.00	\$ 1,084.00	\$ 22,764.00	\$ -
8290-4203 (TITLE III LIMITED ENGLISH)	\$ 139,360.00	\$ -	\$ 139,360.00	\$ 90,304.00	\$ 229,664.00	\$ 17,831.72
8290-5640 (MEDI-CAL BILLING REIMB)	\$ 20,153.00	\$ 3,786.95	\$ 23,941.95	\$ -	\$ 23,941.95	\$ 11,455.38
8290-5605 (IMPROVING LITERACY-LIBRARIES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8290-5610 (GEAR UP)	\$ 868,148.00	\$ -	\$ 868,148.00	\$ 251,749.96	\$ 1,119,897.96	\$ 385,021.40
8311-6500 (SPECIAL ED MASTER PLAN)	\$ 2,942,060.00	\$ -	\$ 2,942,060.00	\$ -	\$ 2,942,060.00	\$ 1,679,760.00
8311-6501 (SPECIAL ED NP\$)	\$ 80,000.00	\$ 73,600.00	\$ 153,600.00	\$ -	\$ 153,600.00	\$ 2,775.83
8311-7091 (EIA-LEP)	\$ 1,095,940.00	\$ -	\$ 1,095,940.00	\$ 40,760.00	\$ 1,136,700.00	\$ 968,350.00
8311-7140 (GATE)	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00	\$ 49,714.00
8311-7230 (TRANSPORTATION)	\$ 777,166.00	\$ -	\$ 777,166.00	\$ -	\$ 777,166.00	\$ 291,384.00
8311-7265 (SIP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8435-1200 (CLASS SIZE REDUCTION)	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -
8550-0000 (MANDATED COSTS)	\$ -	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	\$ 1,060,648.91
8560-1100 (LOTTERY)	\$ 1,189,805.00	\$ -	\$ 1,189,805.00	\$ -	\$ 1,189,805.00	\$ 435,026.42
8560-6300 (LOTTERY INSTRUCTIONAL MATERIALS)	\$ 241,830.00	\$ -	\$ 241,830.00	\$ -	\$ 241,830.00	\$ 31,039.97
8590-0000 (SPECIAL ED MANDATED COST SETTLEMENT)	\$ 38,059.00	\$ -	\$ 38,059.00	\$ -	\$ 38,059.00	\$ 2,616.50
8590-0000-427 (STAR)	\$ 16,000.00	\$ 1,552.44	\$ 17,552.44	\$ -	\$ 17,552.44	\$ -
8590-0000-028 (AP EXAMS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-0000-197 (H8EE)	\$ 11,500.00	\$ 2,737.12	\$ 14,237.12	\$ -	\$ 14,237.12	\$ 14,237.12
8590-0000-078 (CELDT)	\$ 10,095.00	\$ -	\$ 10,095.00	\$ -	\$ 10,095.00	\$ -
8590-0105 (GPA HIGH ACHIEVING)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-0115 (STAFF DEVELOPMENT BUY BACK)	\$ 402,545.00	\$ 143,241.90	\$ 545,786.90	\$ 189,645.00	\$ 735,431.90	\$ 332,896.90
8590-0458 (MAA)	\$ 55,674.00	\$ -	\$ 55,674.00	\$ (856.00)	\$ 54,818.00	\$ 12,742.99
8590-6285 (COMMUNITY BASED ENGLISH TUTORING)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-6296 (LIBRARY MATERIALS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-6310 (SCHOOL/LAW ENFORCEMENT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-6377 (CAREER TECH ED EQUIP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-6405 (SCHOOL SAFETY & VIOLENCE PREVENTION)	\$ 353,424.00	\$ -	\$ 353,424.00	\$ -	\$ 353,424.00	\$ -
8590-6500 (SP ED CASHEE PREP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-6760 (ARTS & MUSIC BLOCK GRANT)	\$ -	\$ 156,990.00	\$ 156,990.00	\$ -	\$ 156,990.00	\$ 127,170.00
8590-6761 (ARTS, MUSIC & PE SUPPLIES & EQUIP)	\$ -	\$ 799,500.00	\$ 799,500.00	\$ -	\$ 799,500.00	\$ -
8590-7010 (AG INCENTIVE)	\$ 83,390.00	\$ 8,603.42	\$ 91,993.42	\$ -	\$ 91,993.42	\$ 71,293.42
8590-7055 (CASHEE INTENSIVE INSTRUCTION)	\$ -	\$ 286,732.00	\$ 286,732.00	\$ -	\$ 286,732.00	\$ 286,732.00
8590-7080 (SUPP COUNSELING PROGRAM)	\$ -	\$ 743,086.00	\$ 743,086.00	\$ -	\$ 743,086.00	\$ -
8590-7127 (ADVANCED PLACEMENT TECHNOLOGY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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GENERAL FUND (01)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
8590-7156 (INSTRUCTIONAL MATERIALS)	\$ 585,259.00	\$ -	\$ 585,259.00	\$ 35,627.00	\$ 620,886.00	\$ 620,886.00
8590-7157 (INST MATERIALS-SUPP ELL. (ONE TIME))	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-7184 (LIBRARY MATERIALS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-7220 (LHS PARTNERSHIP ACADEMY)	\$ 81,000.00	\$ -	\$ 81,000.00	\$ -	\$ 81,000.00	\$ 54,728.04
8590-7255 (UNDERPERFORMING SCHOOLS AHS)	\$ 105,423.00	\$ (42,841.88)	\$ 62,581.12	\$ -	\$ 62,581.12	\$ 62,581.12
8590-7255 (UNDERPERFORMING SCHOOLS MHS)	\$ 21,961.00	\$ (17,071.15)	\$ 4,889.85	\$ -	\$ 4,889.85	\$ 4,889.85
8590-7271 (PEER ASSISTANCE REVIEW)	\$ 30,096.00	\$ -	\$ 30,096.00	\$ -	\$ 30,096.00	\$ -
8590-7274 (ADVANCED PLACEMENT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-7280 (BTSA)	\$ -	\$ 173,925.00	\$ 173,925.00	\$ -	\$ 173,925.00	\$ -
8590-7294 (PROF. DEV. MATH & READING ACT)	\$ -	\$ 22,893.33	\$ 22,893.33	\$ -	\$ 22,893.33	\$ 27,500.00
8590-7315 (STAFF DEVELOPMENT SB1882)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-7375 (TEETH GRADE COUNSELING)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8590-7390 (PUPIL RETENTION BLOCK GRANT)	\$ 83,918.00	\$ -	\$ 83,918.00	\$ 12,219.00	\$ 96,137.00	\$ (2,131.00)
8590-7393 (PROF. DEV. BLOCK GRANT)	\$ 93,881.00	\$ 64,607.00	\$ 158,488.00	\$ -	\$ 158,488.00	\$ 158,488.00
8590-7394 (TARGETED INSTRUCTIONAL IMP)	\$ 189,591.00	\$ (177.00)	\$ 189,514.00	\$ -	\$ 189,514.00	\$ 144,274.00
8590-7395 (SCHOOL & LIBRARY BLOCK GRANT)	\$ 95,674.00	\$ -	\$ 95,674.00	\$ -	\$ 95,674.00	\$ 81,070.00
8590-7396 (SCHOOL SITE DISCRETIONARY GRANT)	\$ -	\$ -	\$ -	\$ 667,522.00	\$ 667,522.00	\$ 493,142.00
8590-7397 (DISTRICT DISCRETIONARY GRANT)	\$ -	\$ -	\$ -	\$ 185,399.00	\$ 185,399.00	\$ 185,399.00
8590-7398 (INST & LIB MAT & ED TECH)	\$ -	\$ 156,990.00	\$ 156,990.00	\$ -	\$ 156,990.00	\$ 124,511.00
8590-0000 (ALL OTHER STATE MISC.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8639-0000 (ALL OTHER SALES)	\$ -	\$ -	\$ -	\$ 1,181.87	\$ 1,181.87	\$ 1,181.87
8650-0000 (LEASES & RENTALS)	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ 16,000.00	\$ 12,197.00
8660-0000 (INTEREST)	\$ 180,000.00	\$ 100,000.00	\$ 280,000.00	\$ 30,000.00	\$ 310,000.00	\$ 251,547.05
8672-0000 (NON-RESIDENT STUDENT FEES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677-0000 (MISC INTERAGENCY AGREEMENTS)	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
8677-9010 (OTHER LOCAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8677-9350 (ROP CONTRACT)	\$ 225,914.00	\$ 43,191.50	\$ 269,105.50	\$ -	\$ 269,105.50	\$ 65,921.45
8689-0000 (OTHER FEES AND CONTRACTS)	\$ 86,460.00	\$ -	\$ 86,460.00	\$ -	\$ 86,460.00	\$ 800.00
8689-9350 (MCOE ROP-CONTRACT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8899-0000 (OTHER LOCAL INCOME)	\$ 180,000.00	\$ -	\$ 180,000.00	\$ 12,000.00	\$ 172,000.00	\$ 92,182.22
8899-0318 (RETIREE HEALTH BENEFITS)	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -	\$ 350,000.00	\$ 244,372.85
8899-0320 (VALLEY VOICE WRITERS CLUB)	\$ -	\$ 7,223.00	\$ 7,223.00	\$ -	\$ 7,223.00	\$ 7,223.00
8699-2430 (REV. LIMIT - COMMUNITY DAY SCHOOL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8699-7325 (PRINCIPAL TRAINING)	\$ -	\$ 2,400.00	\$ 2,400.00	\$ 900.00	\$ 3,300.00	\$ 3,300.00
8919-0000 (TEMP LOAN PAYBACK FROM CDC)	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -
8919-0000 (TEMP LOAN PAYBACK FROM CAFETERIA)	\$ 303,000.00	\$ -	\$ 303,000.00	\$ -	\$ 303,000.00	\$ 286,773.50
TOTAL INCOME	\$ 82,234,714.00	\$ 4,101,069.56	\$ 86,335,783.56	\$ 1,791,826.45	\$ 88,427,410.01	\$ 48,390,779.49
TOTAL INCOME & BEGINNING BALANCE	\$ 89,181,940.00	\$ 8,960,077.47	\$ 98,142,017.47	\$ 2,091,826.45	\$ 100,233,843.92	\$ 46,360,779.49

GENERAL FUND (01)
2006-07 2nd INTERIM BUDGET
January 31, 2007

EXPENSE	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
1000 (CERTIFIED SALARIES)	\$ 35,485,895.95	\$ 3,360,777.80	\$ 36,846,673.75	\$ 93,270.37	\$ 36,939,944.12	\$ 21,222,894.20
2000 (CLASSIFIED SALARIES)	\$ 11,395,318.00	\$ 823,823.83	\$ 12,219,141.93	\$ 47,175.25	\$ 12,266,317.18	\$ 6,717,394.11
3000 (BENEFITS)	\$ 16,236,023.00	\$ 329,231.34	\$ 16,565,254.34	\$ 314,685.18	\$ 16,879,939.52	\$ 8,840,806.74
4000 (BOOKS & SUPPLIES)	\$ 7,156,808.00	\$ 1,049,893.18	\$ 8,206,501.18	\$ 2,128,913.77	\$ 10,335,414.95	\$ 2,078,484.88
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$ 8,912,918.00	\$ 1,200,978.44	\$ 10,113,896.44	\$ 263,905.63	\$ 10,377,802.07	\$ 4,052,271.30
6000 (CAPITAL OUTLAY)	\$ 137,982.00	\$ 198,394.04	\$ 333,376.04	\$ 39,289.47	\$ 372,665.51	\$ 133,397.35
7130 (STATE SPECIAL SCHOOLS)	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
7142 (SPECIAL ED EXCESS COSTS)	\$ 369,360.00	\$ -	\$ 369,360.00	\$ (27,936.00)	\$ 341,424.00	\$ -
7282 (COMMUNITY DAY SCHOOL)	\$ 19,185.00	\$ -	\$ 19,185.00	\$ -	\$ 19,185.00	\$ -
7350 (ADULT FUND INDIRECT COST TRANSFER)	\$ (84,434.00)	\$ -	\$ (84,434.00)	\$ -	\$ (84,434.00)	\$ -
7350 (CAFETERIA INDIRECT COST TRANSFER)	\$ (163,730.00)	\$ -	\$ (163,730.00)	\$ -	\$ (163,730.00)	\$ -
7350 (CHILD DEVELOPMENT FUND INDIRECT COST TRANSFER)	\$ (17,064.00)	\$ -	\$ (17,064.00)	\$ -	\$ (17,064.00)	\$ -
7439 (DEBT SERVICE - INTEREST)	\$ 15,372.89	\$ -	\$ 15,372.89	\$ -	\$ 15,372.89	\$ -
7439 (DEBT SERVICE PRINCIPAL)	\$ 21,740.00	\$ -	\$ 21,740.00	\$ -	\$ 21,740.00	\$ 5,000.00
7611 (TEMPORARY CASH LOAN TO CHILD DEVELOPMENT FUND)	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -
7612 (TRF TO SPECIAL RESERVE CAPITAL OUTLAY FOR FACILITY NEEDS)	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ -
7612 (TRF TO SPECIAL RESERVE CAPITAL OUTLAY FOR RETIREE BENEFITS)	\$ 800,000.00	\$ -	\$ 800,000.00	\$ -	\$ 800,000.00	\$ -
7612 (TRF TO SPECIAL RESERVE CAPITAL OUTLAY FOR BUD. STABILIZATION)	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -
7612 (TRF TO SPECIAL RESERVE GOLDEN HANDSHAKE)	\$ 600,000.00	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	\$ -
7612 (TRF TO SPECIAL RESERVE MANDATED COST)	\$ -	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	\$ 1,060,648.91
7615 (TRANSFER TO DEFERRED MAINTENANCE)	\$ 280,000.00	\$ -	\$ 280,000.00	\$ 55,948.00	\$ 335,948.00	\$ 335,948.00
7616 (TEMPORARY CASH LOAN TO CAFETERIA)	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 285,000.00
7619 (TRANSFER OUT FOR PUPIL TRANS)	\$ 400,000.00	\$ -	\$ 400,000.00	\$ -	\$ 400,000.00	\$ -
TOTAL EXPENSE	\$ 83,365,174.84	\$ 8,060,098.73	\$ 91,425,273.57	\$ 2,915,151.67	\$ 94,340,425.24	\$ 44,731,825.47
9611 (REVOLVING FUND RESERVE)	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -
9612 (STORES RESERVE)	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ -
9740 (LEGALLY RESTRICTED)	\$ 95,360.30	\$ -	\$ 95,360.30	\$ -	\$ 95,360.30	\$ -
9770 (DESIGNATED FOR ECONOMIC UNCERTAINTIES 3%RESERVE)	\$ 2,900,955.25	\$ 241,802.96	\$ 2,742,758.21	\$ 87,454.55	\$ 2,830,212.76	\$ -
9780 (DESIGNATED FOR FACILITIES)	\$ 1,000,448.61	\$ (448.61)	\$ 1,000,000.00	\$ (456,994.08)	\$ 543,005.92	\$ -
9780 (DESIGNATED FOR RETIREE BENEFITS)	\$ 1,900,000.00	\$ (800,000.00)	\$ 1,000,000.00	\$ (1,000,000.00)	\$ -	\$ -
9780 (DESIGNATED FOR CEKT GOLDEN HANDSHAKE)	\$ 500,000.00	\$ 500,000.00	\$ 1,000,000.00	\$ (200,000.00)	\$ 800,000.00	\$ -
9780 (DESIGNATED FOR FUTURE TECHNOLOGY)	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
9780 (DESIGNATED FOR PUPIL TRANSPORTATION EQUIP)	\$ -	\$ 753,985.69	\$ 753,985.69	\$ (253,985.69)	\$ 500,000.00	\$ -
9790 (UNDESIGNATED)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVES	\$ 5,816,765.16	\$ 899,978.74	\$ 6,716,743.90	\$ (823,525.22)	\$ 5,893,218.68	\$ -
TOTAL EXPENSE & RESERVES	\$ 89,181,940.00	\$ 8,960,077.47	\$ 98,142,017.47	\$ 2,091,626.45	\$ 100,233,643.92	\$ -
TOTAL 4000 - 7000	\$ 20,247,937.89	\$ 3,546,285.66	\$ 23,794,203.55	\$ 2,460,020.87	\$ 26,254,224.42	\$ -
TOTAL SALARIES & BENEFITS	\$ 63,117,236.95	\$ 4,513,633.07	\$ 67,631,070.02	\$ 455,130.80	\$ 68,086,200.82	\$ -
TOTAL BUDGETED EXPENSES.	\$ 83,365,174.84	\$ 8,060,098.73	\$ 91,425,273.57	\$ 2,915,151.67	\$ 94,340,425.24	\$ -

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Description	ESTIMATED P-2 REPORT ADA (Required for use in Form 01CSI)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		0.00	0.00	0.00	0.00	0%
2. Special Education		0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	9,611.34	9,524.03	9,541.34	9,611.34	70.00	1%
4. Special Education	206.32	209.19	206.32	206.32	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	211.03	216.05	211.03	211.03	0.00	0%
6. Special Education	101.04	93.91	99.01	101.04	2.03	2%
7. TOTAL, K-12 ADA	10,129.73	10,043.18	10,057.70	10,129.73	72.03	1%
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	47.50	47.50	47.50	47.50	0.00	0%
11. Adults Enrolled, State Apportioned	604.98	604.98	604.98	604.98	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)		0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	652.48	652.48	652.48	652.48	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)	10,782.21	10,695.66	10,710.18	10,782.21	72.03	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary		0.00	0.00	0.00	0.00	0%
17. High School	331,874.00	356,736.00	331,874.00	331,874.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	331,874.00	356,736.00	331,874.00	331,874.00	0.00	0%

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Description	ESTIMATED P-2 REPORT ADA (Required for use in Form 01CSI)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours		0.00	0.00	0.00	0.00	0%
b. Pupil Hours for 7th & 8th Hours (report in hours)		0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	21.58	17.25	17.23	21.58	4.35	25%
b. Pupil Hours for 7th & 8th Hours (report in hours)	2,416.00	2,216.00	2,416.00	2,416.00	0.00	0%
CHARTER SCHOOLS						
21. Charters ADA funded thru the Block Grant						
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%
22. Charters ADA funded thru the Revenue Limit		0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS		0.00	0.00	0.00	0.00	0%

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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	5,980.56	5,980.56	5,980.56
2. Inflation Increase	0041	354.00	354.00	354.00
3. All Other Adjustments	0042, 0525	47.50	47.50	55.30
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,382.06	6,382.06	6,389.86
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	6,382.06	6,382.06	6,389.86
b. Revenue Limit ADA	0033	10,043.13	10,043.13	10,129.73
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	64,095,858.25	64,095,858.25	64,727,556.54
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	893,028.00	893,028.00	866,217.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275	0.00	0.00	0.00
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	71,247.00	71,247.00	71,865.00
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	65,060,133.25	65,060,133.25	65,665,638.54
DEFICIT CALCULATION				
16. Deficit Factor (E.C. Section 42238.146(a)(4))	0281	1.00000	1.00000	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	65,060,133.25	65,060,133.25	65,665,638.54
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	18,663.00	18,663.00	22,228.00
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	421,289.00	421,289.00	395,746.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(402,626.00)	(402,626.00)	(373,518.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	64,657,507.25	64,657,507.25	65,292,120.54

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Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	10,847,284.00	10,847,284.00	12,201,716.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	18,356.00
28. Less: Charter Schools In-lieu Taxes	0124	56,760.00	56,760.00	56,760.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,790,524.00	10,790,524.00	12,163,312.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	53,866,983.25	53,866,983.25	53,128,808.54
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,949,021.00	1,949,021.00	1,961,196.00
33. Core Academic Program	9001	239,047.00	239,047.00	244,904.00
34. California High School Exit Exam	9002	1,181,050.75	1,181,050.75	596,897.46
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	51,984.00	51,984.00	63,778.00
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(476,939.25)	(476,939.25)	(1,055,616.54)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011)	---	53,390,044.00	53,390,044.00	52,073,192.00
43. Less: Actual Revenue Limit State Apportionment Receipts	---	0.00	0.00	0.00
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)		53,390,044.00	53,390,044.00	52,073,192.00

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Second Interim
2006/07 INTERIM REPORT
Cashflow Worksheet

Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):						
A. BEGINNING CASH	7,468,073.00	11,076,424.00	11,266,273.00	10,588,161.00	10,826,471.00	12,756,255.00
B. RECEIPTS						
Revenue Limit Sources						
Property Taxes	1,180.00	78,310.00	(43.00)	1,103,761.00	2,224,557.00	3,279,841.00
Principal Apportionment	3,182,843.00	6,365,687.00	4,243,791.00	4,243,791.00	4,243,791.00	4,243,791.00
Miscellaneous Funds	20,721.00	28,681.00	28,907.00	28,672.00	36,232.00	30,891.00
Federal Revenue	24,056.00	43,827.00	402,447.00	315,794.00	215,801.00	1,074,714.00
Other State Revenue	181,528.00	357,823.00	1,230,154.00	1,066,544.00	1,464,001.00	587,630.00
Other Local Revenue	2,001.00	29,880.00	113,618.00	152,731.00	36,783.00	103,719.00
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	3,412,329.00	6,904,208.00	6,018,874.00	6,911,293.00	8,221,165.00	9,320,586.00
C. DISBURSEMENTS						
Certificated Salaries	801,303.00	3,018,768.00	3,183,415.00	3,209,801.00	3,367,017.00	3,359,764.00
Classified Salaries	551,277.00	890,236.00	886,305.00	909,434.00	1,490,795.00	1,003,357.00
Employee Benefits	324,355.00	1,308,466.00	1,364,956.00	1,387,513.00	1,493,963.00	1,425,212.00
Books, Supplies and Services	240,117.00	1,561,967.00	1,037,161.00	961,780.00	591,807.00	893,043.00
Capital Outlay		7,284.00	64,000.00	(525.00)	15,985.00	37,175.00
Other Outgo			5,000.00			0.00
Interfund Transfers Out		15,000.00	977,892.00	597,599.00		55,948.00
All Other Financing Uses						
Other Disbursements/						
Non Expenditures						
TOTAL DISBURSEMENTS	1,917,052.00	6,801,721.00	7,518,729.00	7,065,602.00	6,959,567.00	6,774,499.00
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	3,972,169.00	156,581.00	1,398,908.00	366,980.00	586,033.00	7,150.00
Accounts Payable	1,859,095.00	69,219.00	577,165.00	(25,639.00)	(82,153.00)	(129,197.00)
TOTAL PRIOR YEAR TRANSACTIONS	2,113,074.00	87,362.00	821,743.00	392,619.00	668,186.00	136,347.00
E. NET INCREASE/DECREASE (B - C + D)	3,608,351.00	189,849.00	(678,112.00)	238,310.00	1,929,784.00	2,682,434.00
F. ENDING CASH (A + E)	11,076,424.00	11,266,273.00	10,588,161.00	10,826,471.00	12,756,255.00	15,438,689.00
G. ENDING CASH, PLUS ACCRUALS						

Second Interim
2006/07 INTERIM REPORT
Cashflow Worksheet

Merced Union High
Merced County

		January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	15,438,689.00	16,017,632.00	12,641,833.00	11,575,102.00	13,379,651.00	10,967,066.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,149,112.00	28,620.00	788,800.00	1,781,171.00	785,164.00	999,600.00		12,220,073.00
Principal Apportionment	8010-8019	4,243,791.00	4,243,791.00	4,243,791.00	4,157,039.00	4,243,791.00	4,243,791.00		51,899,688.00
Miscellaneous Funds	8080-8099	30,648.00	30,903.00	28,324.00	29,616.00	28,380.00	0.00		321,975.00
Federal Revenue	8100-8299	(373,560.00)	885,048.00	88,089.00	1,177,119.00	1,177,119.00	1,777,271.00		6,807,725.00
Other State Revenue	8300-8599	1,993,986.00	67,199.00	600,066.00	908,599.00	462,893.00	2,001,212.00		10,921,635.00
Other Local Revenue	8600-8799	241,573.00	41,696.00	150,000.00	150,000.00	34,685.00	118,000.00		1,174,686.00
Interfund Transfers In	8910-8929	286,774.00							286,774.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		7,572,324.00	5,297,257.00	5,899,070.00	8,203,544.00	6,732,032.00	9,139,874.00	0.00	83,632,556.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,282,826.00	3,449,171.00	3,539,947.00	4,247,431.00	3,152,656.00	3,327,845.00		38,939,944.00
Classified Salaries	2000-2999	985,991.00	1,131,714.00	1,193,043.00	963,537.00	1,217,280.00	1,043,348.00		12,266,317.00
Employee Benefits	3000-3999	1,536,342.00	1,456,047.00	1,337,289.00	1,389,399.00	1,512,724.00	2,343,674.00		16,879,940.00
Books, Supplies and Services	4000-5999	844,636.00	689,033.00	728,669.00	621,876.00	1,185,968.00	1,589,749.00		10,945,806.00
Capital Outlay	6000-6599	9,477.00	74,965.00	43,709.00	58,372.00	59,223.00	3,001.00		372,666.00
Other Outgo	7000-7499	0.00	341,424.00	261,394.00		54,892.00	(182,493.89)		480,216.11
Interfund Transfers Out	7600-7629	35,158.00	220,000.00			2,714,509.00	369,842.00		4,985,948.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/									0.00
Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,694,430.00	7,362,354.00	7,104,051.00	7,280,615.00	9,897,252.00	8,494,965.11	0.00	84,870,837.11
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	668,995.00	(5,444.00)	32,341.00	(7,018.00)	(352.00)	(5,778,380.00)		1,397,963.00
Accounts Payable	9500	(32,054.00)	1,305,258.00	(105,909.00)	(888,638.00)	(752,987.00)	(2,259,596.00)		(465,436.00)
TOTAL PRIOR YEAR TRANSACTIONS		701,049.00	(1,310,702.00)	138,250.00	881,620.00	752,635.00	(3,518,784.00)	0.00	1,863,399.00
E. NET INCREASE/DECREASE (B - C + D)		578,943.00	(3,375,799.00)	(1,066,731.00)	1,804,549.00	(2,412,585.00)	(2,873,875.11)	0.00	625,117.89
F. ENDING CASH (A + E)		16,017,632.00	12,641,833.00	11,575,102.00	13,379,651.00	10,967,066.00	8,093,190.89		
G. ENDING CASH, PLUS ACCRUALS									8,093,190.89

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2006/07)	10,057.70	10,129.73	0.7%	Met
1st Subsequent Year (2007/08)	10,158.28	10,231.03	0.7%	Met
2nd Subsequent Year (2008/09)	10,259.86	10,333.34	0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim (CBEDS/Projected)		
Current Year (2006/07)	10,538	10,538	0.0%	Met
1st Subsequent Year (2007/08)	10,643	10,643	0.0%	Met
2nd Subsequent Year (2008/09)	10,780	10,780	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment Ratio

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2003/04)	9,037	9,695	93.2%
Second Prior Year (2004/05)	9,501	10,170	93.4%
First Prior Year (2005/06)	9,750	10,466	93.2%
Historical Average Ratio:			93.3%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			93.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2006/07)	9,818	10,538	93.2%	Met
1st Subsequent Year (2007/08)	9,916	10,643	93.2%	Met
2nd Subsequent Year (2008/09)	10,015	10,780	92.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2006/07)	64,503,527.08		
1st Subsequent Year (2007/08)	68,017,866.00	68,015,989.75	0.0%	Met
2nd Subsequent Year (2008/09)	70,655,077.00	70,550,982.18	-0.1%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

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5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2003/04)	54,350,895.46	64,179,968.06	84.7%
Second Prior Year (2004/05)	60,747,095.38	70,795,992.44	85.8%
First Prior Year (2005/06)	61,010,177.79	72,344,157.53	84.3%
	Historical Average Ratio:		84.9%
	District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):		82.9% to 86.9%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Fund 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2006/07)	68,086,200.82	89,354,477.24	76.2%	Not Met
1st Subsequent Year (2007/08)	69,684,627.30	91,505,878.13	76.2%	Not Met
2nd Subsequent Year (2008/09)	71,249,408.88	93,595,075.88	76.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Categorical funds as of 2nd interim have not been totally distributed to sites for salary stipends and are being held in 4000 account temporarily. The addition of new grants (apx \$1 million) to be spent on supplies, equipment and professional development have impacted the ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Status
Federal Revenue (Fund 01, Objects 8100-8299)				
Current Year (2006/07)	7,314,915.95	8,446,628.38	15.5%	Not Met
1st Subsequent Year (2007/08)	7,314,916.00	8,446,628.00	15.5%	Not Met
2nd Subsequent Year (2008/09)	7,314,916.00	8,446,628.00	15.5%	Not Met
Other State Revenue (Fund 01, Objects 8300-8599)				
Current Year (2006/07)	12,409,779.18	13,591,900.18	9.5%	Not Met
1st Subsequent Year (2007/08)	12,993,039.00	14,141,013.36	8.8%	Not Met
2nd Subsequent Year (2008/09)	13,356,844.00	14,522,820.28	8.7%	Not Met
Other Local Revenue (Fund 01, Objects 8600-8799)				
Current Year (2006/07)	1,151,188.50	1,196,870.37	4.0%	Met
1st Subsequent Year (2007/08)	1,151,189.00	1,196,870.87	4.0%	Met
2nd Subsequent Year (2008/09)	1,151,189.00	1,196,870.87	4.0%	Met
Books and Supplies (Fund 01, Objects 4000-4999)				
Current Year (2006/07)	8,206,501.18	10,335,314.95	25.9%	Not Met
1st Subsequent Year (2007/08)	8,444,490.00	10,604,033.00	25.6%	Not Met
2nd Subsequent Year (2008/09)	8,672,491.00	10,858,530.00	25.2%	Not Met
Services and Other Expenditures (Fund 01, Objects 5000-5999)				
Current Year (2006/07)	10,113,896.44	10,377,802.07	2.6%	Met
1st Subsequent Year (2007/08)	10,407,200.00	10,647,624.00	2.3%	Met
2nd Subsequent Year (2008/09)	10,688,195.00	10,903,167.00	2.0%	Met

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

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

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

Explanation:
(required if NOT met)

Federal revenues increased due to adjustment of budgeted revenue and increase Special Ed Local Assistance revenues. Other revenues and increased books and supplies expenditures are due to new grants.

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7. CRITERION: Facilities Maintenance

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

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

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

Deferred Maintenance Contribution	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	379,525	379,525
2. Budgeted ²	416,191	379,525
	Status:	Met

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

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

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

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

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

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

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (All funds, resources 8100 and 8150, objects 8900-8999)	
1. OMMA/RMA Contribution	2,500,955.25	2,500,955.25	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		2,500,955.25	

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

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

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



8. CRITERION: Deficit Spending

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

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,818	9,916	10,015
District's Deficit Spending Standard Percentage Level:	1.0%	1.0%	1.0%

8A. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2006/07)	(5,913,015.23)	94,340,425.24	6.3%	Not Met
1st Subsequent Year (2007/08)	(1,411,303.15)	95,391,826.13	1.5%	Not Met
2nd Subsequent Year (2008/09)	1,701,415.35	97,481,023.88	N/A	Met

8B. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has deficit spending due to increased expenditures due to large beginning balances.

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9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2006/07)	5,893,218.68	Met
1st Subsequent Year (2007/08)	4,481,915.53	Met
2nd Subsequent Year (2008/09)	6,183,330.88	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2006/07)	8,093,190.89	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
District Estimated P-2 ADA (from Criterion 3, Item 3B)	9,818	9,916	10,015
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. 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:

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

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: All data are extracted.

	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)	94,340,425.24	95,391,826.13	97,481,023.88
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	94,340,425.24	95,391,826.13	97,481,023.88
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	2,830,212.76	2,861,754.78	2,924,430.72
6. Reserve Standard - by Amount (\$50,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	2,830,212.76	2,861,754.78	2,924,430.72

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10C. Calculating the District's Available Reserve Amount

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

	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Designated Reserve Amounts (Unrestricted, resources 0000-1999):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,830,212.76	2,861,754.78	2,924,430.72
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	1,400,160.75	3,038,900.16
3. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
4. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
5. District's Available Reserves (Sum lines 1 thru 4)	2,830,212.76	4,261,915.53	5,963,330.88
District's Reserve Standard (Section 10B, Line 7):	2,830,212.76	2,861,754.78	2,924,430.72
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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:

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S5. Contributions

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

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

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

District's Contributions and Transfers Percentage Range:

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
Current Year (2006/07)	(4,690,132.61)	(4,764,370.61)	1.6%	Met
1st Subsequent Year (2007/08)	(6,248,509.00)	(6,498,207.51)	4.0%	Met
2nd Subsequent Year (2008/09)	(6,260,786.76)	(4,428,188.61)	-29.5%	Not Met
1b. Transfers In, General Fund *				
Current Year (2006/07)	503,000.00	503,000.00	0.0%	Met
1st Subsequent Year (2007/08)	503,000.00	503,000.00	0.0%	Met
2nd Subsequent Year (2008/09)	503,000.00	503,000.00	0.0%	Met
1c. Transfers Out, General Fund *				
Current Year (2006/07)	4,930,000.00	4,985,948.00	1.1%	Met
1st Subsequent Year (2007/08)	3,830,000.00	3,550,000.00	-7.3%	Not Met
2nd Subsequent Year (2008/09)	3,830,000.00	3,550,000.00	-7.3%	Not Met

1d. Capital Project Cost Overruns

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

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

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

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

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

Explanation:
(required if NOT met)

The district has decided to show the impact increases in expenditures will have on restricted funds by increasing the contribution from unrestricted to restricted instead of moving expenditures from restricted to unrestricted.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Change is due to mandated cost reimbursement budgeted as a one time transfer in current year only.

- 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)

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S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2006	Prior Year (2005/06) Annual Payment (P & I)	Current Year (2006/07) Annual Payment (P & I)	1st Subsequent Year (2007/08) Annual Payment (P & I)	2nd Subsequent Year (2008/09) Annual Payment (P & I)
Capital Leases	5	105,441	26,767	21,762	20,758	19,753
Fund/Resource/Object:	01-0000-7439 & 7438					
Certificates of Participation						
Fund/Resource/Object:						
Other Postemployment Benefits						
Fund/Resource/Object:						
Supp Early Retirement Program						
Fund/Resource/Object:						
State School Building Loans	5	7,036	2,577	2,577	2,577	2,577
Fund/Resource/Object:						
Compensated Absences						
Fund/Resource/Object:						
Other Long-term Commitments						
Commitment Type:	General Obligations Bonds					
	19	1,120,000	1,675,658	1,710,258	1,751,033	1,792,533
Fund/Resource/Object:	51-0100-7433 & 7434					
Commitment Type:	Capital Lease - Portables					
	4	79,260	94,339	79,260	82,787	86,471
Fund/Resource/Object:	25-0000-7439 & 7438					
Total Annual Payments:			1,799,341	1,813,857	1,857,155	1,901,334
Percent Change Over Previous Year:				0.8%	2.4%	2.4%

S6B. Calculating the District's Change in Revenues

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

	Prior Year (2005/06)	Current Year Projected Year Totals (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4A)	60,065,078.30	64,293,265.08	68,015,989.75	70,550,982.18
Percent Change Over Previous Year:		7.0%	5.8%	3.7%
Status:		Met	Met	Met

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

DATA ENTRY: Enter an explanation if Not Met.

1a. MET - Change in annual payments for long-term commitments does not exceed the change in ongoing revenues for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

44



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S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions? (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since first interim in the estimates for OPEB unfunded liabilities? (If No or n/a, skip items 2-4)

No

2. Total liability for postemployment benefits other than pensions

First Interim (Form 01CSI, Item S7A)	Second Interim
15,400,866	15,400,866

a. Is total liability based on an estimate or actuarial study?

Actuarial	Actuarial
Aug 31, 2006	Aug 31, 2006

b. If based on an actuarial study, indicate the date of the study.

3. Amount of total liability that is unfunded

15,946,139	15,946,139
------------	------------

4. Comments:

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

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

1. a. Does your district provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 1b-4)

No

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

n/a

2. Total liability for providing the other self-insured benefits

First Interim (Form 01CSI, Item S7B)	Second Interim

a. Is total liability based on an estimate or actuarial study?

--	--

b. If based on an actuarial study, indicate the date of the study.

3. Amount of total liability that is unfunded

--	--

4. Comments:

46

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2005/06)	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of certificated (non-management) full-time-equivalent (FTE) positions	485.5	498.3	503.3	508.3

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No or n/a, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Dec 05, 2006

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 28, 2006

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

Yes

If Yes, date of budget revision board adoption:

Dec 05, 2006

4. Period covered by the agreement:

Begin Date: Jul 01, 2006

End Date: Jun 30, 2007

5. Salary settlement:

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

2,169,128

2,169,128

2,169,128

% change in salary schedule from prior year

6.4%

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:

47

Negotiations Not Settled

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

--

Current Year
(2006/07)

1st Subsequent Year
(2007/08)

2nd Subsequent Year
(2008/09)

7. Amount included for any tentative salary increases

--	--	--

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

48

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

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

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2005/06)	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of management, supervisor, and confidential FTE positions	65.6	69.3	69.3	69.3

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	417,331	417,331	417,331
Change in salary schedule from prior year (may enter text, such as "Reopener")	6.1%		

Negotiations Not Settled

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

4. Amount included for any tentative salary increases

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

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Current Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

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ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

MERCED UNION HIGH SCHOOL DISTRICT

Assumptions for Multi-Year General-Fund Projections (2007-08 and 2008-09) 2006-07 2nd Interim (January 31, 2007)

Income and expense projections for the General Fund 2nd Interim for 2007-08 and 2008-09 fiscal years are based upon the assumptions outlined below (including changes over prior year). The assumptions were derived from District historical data, projections provided by School Services of California and the Merced County Office of Education.

MULTI-YEAR BUDGET ASSUMPTIONS

REVENUE

Revenue Limit Sources

2007-08

- Increased revenue for a 1% projected growth in Average Daily Attendance (ADA)
- 4.04% statutory COLA
- Deficit factor of 0% applied to all revenue limit income (same as prior year)
- Deficit factor of 0% applied to other (non-revenue limit) state income

2008-09

- Increased revenue for a 1% projected growth in ADA
- 2.7% statutory COLA
- Deficit factor of 0% applied to all revenue limit income (same as prior year)
- Deficit factor of 0% applied to other (non-revenue limit) state income

Federal Revenues

2007-08

- Same as prior year

2008-09

- Same as prior year

Other State Revenues

2007-08

- 4.04% statutory COLA
- 0% deficit for special education funding
- Increased lottery income for a 1% growth in ADA
- Unrestricted lottery budgeted at \$123.20 per ADA
- Restricted lottery budgeted at \$24.80 per ADA

2008-09

- 2.7% statutory COLA
- 0% deficit in special education funding
- Increased lottery income for a 1% growth in ADA
- Unrestricted lottery budgeted at \$123.05 per ADA
- Restricted lottery budgeted at \$24.95 per ADA

Other Local Revenues

2007-08 and 2008-09

- No change from prior year

EXPENSES

Certificated Salaries

2007-08

- Increased certificated staff to accommodate a 1% ADA growth
- Included estimate for step and column salary increases
- No potential salary adjustment resulting from negotiated settlement

2008-09

- Increased certificated staff to accommodate a 1% ADA growth
- Included estimate for step and column salary increases
- No potential salary adjustment resulting from negotiated settlement

Classified Salaries

2007-08

- Increased classified staff to accommodate a 1% ADA growth
- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No potential salary adjustment resulting from negotiated settlement

2008-09

- Increased classified staff to accommodate a 1% ADA growth
- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- No potential salary adjustment resulting from negotiated settlement

Employee Benefits

2007-08 and 2008-09

- District-paid portion of health care benefit premiums budgeted same as current cap:
 - \$9,300 for eligible certificated staff
 - \$10,209 for eligible classified staff
 - \$9,300 for eligible management staff
- Retiree benefit costs budgeted same as prior year
- All statutory benefits budgeted at same rate as prior year rates

Books, Supplies and Other Operating Expenses

2007-08

- 2.6% increase for projected CPI
- To maintain restricted program status quo and include a 2.6% increase in expenses due to the projected CPI, restricted program costs will increase encroachment on the unrestricted General Fund

2008-09

- 2.4% increase for projected CPI
- To maintain restricted program status quo and include a 2.4% increase in expenses due to the projected CPI, restricted program costs will increase encroachment on the unrestricted General Fund

Capital Outlay

2007-08

- 2.6% increase for projected CPI
- To maintain restricted program status quo and include a 2.6% increase in expenses due to the projected CPI, restricted program costs will increase encroachment on the unrestricted General Fund

2008-09

- 2.4% increase for projected CPI
- To maintain restricted program status quo and include a 2.4% increase in expenses due to the projected CPI, restricted program costs will increase encroachment on the unrestricted General Fund

Other Outgo

2007-08 and 2008-09

- Long-term debt service based upon currently identified debt

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	63,077,111.08				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,389.86	4.04%	6,648.01	2.70%	6,827.51
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		10,129.73	1.00%	10,231.03	1.00%	10,333.34
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		64,727,556.54	5.08%	68,015,989.75	3.73%	70,550,982.18
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		938,082.00	-100.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		65,665,638.54	3.58%	68,015,989.75	3.73%	70,550,982.18
f. Deficit Factor (Form RLI, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		65,665,638.54	3.58%	68,015,989.75	3.73%	70,550,982.18
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		56,761.08	-100.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,611,900.00)	-100.00%		0.00%	
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(1,033,388.54)	-100.00%		0.00%	
k. Total Revenue Limit Sources (Sum line A1g thru line A1j) (Must equal line A1)		63,077,111.08	7.83%	68,015,989.75	3.73%	70,550,982.18
2. Federal Revenues	8100-8299	38,300.00	0.00%	38,300.00	0.00%	38,300.00
3. Other State Revenues	8300-8599	3,197,200.46	4.04%	3,326,367.36	2.70%	3,416,179.28
4. Other Local Revenues	8600-8799	924,464.87	0.00%	924,464.87	0.00%	924,464.87
5. Other Financing Sources	8910-8999	(4,258,370.61)	52.60%	(6,498,207.51)	-31.86%	(4,428,188.61)
6. Total (Sum lines A1k thru A5)		62,978,705.80	4.49%	65,806,914.47	7.13%	70,501,737.72
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				31,758,997.00		32,552,972.00
b. Step & Column Adjustment				476,385.00		488,294.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				317,590.00		325,530.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,758,997.00	2.50%	32,552,972.00	2.50%	33,366,796.58
2. Classified Salaries						
a. Base Salaries				8,117,166.79		8,320,096.79
b. Step & Column Adjustment				121,758.00		124,801.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				81,172.00		83,201.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,117,166.79	2.50%	8,320,096.79	2.50%	8,528,098.79
3. Employee Benefits	3000-3999	12,873,660.15	2.50%	13,195,502.00	2.50%	13,525,389.00
4. Books and Supplies	4000-4999	3,307,662.25	2.60%	3,393,661.00	2.40%	3,475,109.00
5. Services and Other Operating Expenditures	5000-5999	6,782,827.58	2.60%	6,959,181.00	2.40%	7,126,201.00
6. Capital Outlay	6000-6999	369,480.42	2.60%	379,087.00	2.40%	388,185.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	37,112.89	2.60%	38,077.83	2.40%	38,992.00
8. Direct Support/Indirect Costs	7300-7399	(1,140,701.87)	2.60%	(1,170,360.00)	2.40%	(1,198,449.00)
9. Other Financing Uses	7600-7699	4,650,000.00	-23.66%	3,550,000.00	0.00%	3,550,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		66,756,205.21	0.69%	67,218,217.62	2.35%	68,800,322.37
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,777,499.41)		(1,411,303.15)		1,701,415.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,670,718.09		5,893,218.68		4,481,915.53
2. Ending Fund Balance (Sum lines C and D1)		5,893,218.68		4,481,915.53		6,183,330.88
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	220,000.00		220,000.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,830,212.76		2,861,754.78		2,924,430.72
c. Fund Balance Designations	9775, 9780	2,843,005.92				
d. Undesignated/Unappropriated Balance	9790	0.00		1,400,160.75		3,038,900.16
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		5,893,218.68		4,481,915.53		6,183,330.88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,830,212.76		2,861,754.78		2,924,430.72
b. Undesignated/Unappropriated Amount	9790	0.00		1,400,160.75		3,038,900.16
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum of lines E1 thru E2b)						
		2,830,212.76		4,261,915.53		5,963,330.88

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,611,900.00	4.04%	1,677,021.00	2.70%	1,722,301.00
2. Federal Revenues	8100-8299	8,408,328.38	0.00%	8,408,328.00	0.00%	8,408,328.00
3. Other State Revenues	8300-8599	10,394,699.72	4.04%	10,814,646.00	2.70%	11,106,641.00
4. Other Local Revenues	8600-8799	272,405.50	0.00%	272,406.00	0.00%	272,406.00
5. Other Financing Sources	8910-8999	4,761,370.61	47.04%	7,001,207.51	2.43%	7,171,025.51
6. Total (Sum lines A1 thru A5)		25,448,704.21	10.71%	28,173,608.51	1.80%	28,680,701.51
B. EXPENDITURES AND OTHER FINANCING USES (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,180,947.12		7,360,470.12
b. Step & Column Adjustment				107,714.00		110,407.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				71,809.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,180,947.12	2.50%	7,360,470.12	1.50%	7,470,877.12
2. Classified Salaries						
a. Base Salaries				4,149,150.39		4,149,150.39
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,149,150.39	0.00%	4,149,150.39	0.00%	4,149,150.39
3. Employee Benefits	3000-3999	4,006,279.37	2.50%	4,106,436.00	2.50%	4,209,097.00
4. Books and Supplies	4000-4999	7,027,652.70	2.60%	7,210,372.00	2.40%	7,383,421.00
5. Services and Other Operating Expenditures	5000-5999	3,594,974.49	2.60%	3,688,443.00	2.40%	3,776,966.00
6. Capital Outlay	6000-6999	3,185.09	2.60%	3,268.00	23.99%	4,052.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	410,609.00	2.60%	421,285.00	2.40%	431,396.00
8. Direct Support/Indirect Costs	7300-7399	875,473.87	2.60%	898,236.00	2.40%	919,794.00
9. Other Financing Uses	7600-7699	335,948.00	0.00%	335,948.00	0.00%	335,948.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out and Uses (Sum lines B1 thru B10)		27,584,220.03	2.14%	28,173,608.51	1.80%	28,680,701.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,135,515.82)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,135,515.82		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		0.00		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum of lines E1 thru E2b)						

F. ASSUMPTIONS

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

(This area is currently blank for assumptions.)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	64,689,011.08	7.74%	69,693,010.75	3.70%	72,273,283.18
2. Federal Revenues	8100-8299	8,446,628.38	0.00%	8,446,628.00	0.00%	8,446,628.00
3. Other State Revenues	8300-8599	13,591,900.18	4.04%	14,141,013.36	2.70%	14,522,820.28
4. Other Local Revenues	8600-8799	1,196,870.37	0.00%	1,196,870.87	0.00%	1,196,870.87
5. Other Financing Sources	8910-8999	503,000.00	0.00%	503,000.00	445.30%	2,742,836.90
6. Total (Sum lines A1 thru A5)		88,427,410.01	6.28%	93,980,522.98	5.54%	99,182,439.23
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				38,939,944.12		39,913,442.12
b. Step & Column Adjustment				584,099.00		598,701.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				389,399.00		325,530.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,939,944.12	2.50%	39,913,442.12	2.32%	40,837,673.70
2. Classified Salaries						
a. Base Salaries				12,266,317.18		12,469,247.18
b. Step & Column Adjustment				121,758.00		124,801.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				81,172.00		83,201.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,266,317.18	1.65%	12,469,247.18	1.67%	12,677,249.18
3. Employee Benefits	3000-3999	16,879,939.52	2.50%	17,301,938.00	2.50%	17,734,486.00
4. Books and Supplies	4000-4999	10,335,314.95	2.60%	10,604,033.00	2.40%	10,858,530.00
5. Services and Other Operating Expenditures	5000-5999	10,377,802.07	2.60%	10,647,624.00	2.40%	10,903,167.00
6. Capital Outlay	6000-6999	372,665.51	2.60%	382,355.00	2.58%	392,237.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	447,721.89	2.60%	459,362.83	2.40%	470,388.00
8. Direct Support/Indirect Costs	7300-7399	(265,228.00)	2.60%	(272,124.00)	2.40%	(278,655.00)
9. Other Financing Uses	7600-7699	4,985,948.00	-22.06%	3,885,948.00	0.00%	3,885,948.00
10. Other Adjustments				0.00		0.00
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		94,340,425.24	1.11%	95,391,826.13	2.19%	97,481,023.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,913,015.23)		(1,411,303.15)		1,701,415.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,806,233.91		5,893,218.68		4,481,915.53
2. Ending Fund Balance (Sum lines C and D1)		5,893,218.68		4,481,915.53		6,183,330.88
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	220,000.00		220,000.00		220,000.00
b. Designated for Economic Uncertainties	9770	2,830,212.76		2,861,754.78		2,924,430.72
c. Fund Balance Designations	9775, 9780	2,843,005.92		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		1,400,160.75		3,038,900.16
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		5,893,218.68		4,481,915.53		6,183,330.88

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2007/08 Projection (C)	% Change (Cols. E-C/C) (D)	2008/09 Projection (E)
E. AVAILABLE RESERVES (Unrestricted only)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,830,212.76		2,861,754.78		2,924,430.72
b. Undesignated/Unappropriated Amount	9790	0.00		1,400,160.75		3,038,900.16
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum of lines E1 thru E2b)		2,830,212.76		4,261,915.53		5,963,330.88
F. RECOMMENDED RESERVES						
1. Special Education Pass-Through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
i. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499, 6500 and 6510, objects 7211-7213 and 7221-7223)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Form A1, Estimated P-2 ADA column, lines 1-4 and 22)						
		9,817.66		9,915.84		10,015.00
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		94,340,425.24		95,391,826.13		97,481,023.88
b. Less: Special Education Pass-Through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		94,340,425.24		95,391,826.13		97,481,023.88
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,830,212.76		2,861,754.78		2,924,430.72
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,830,212.76		2,861,754.78		2,924,430.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES
In determining Line F3h, if the Unrestricted Ending Fund Balance, Line D2 of the Unrestricted Worksheet (or the combined Unrestricted and Restricted Ending Fund Balances if the Restricted Ending Fund Balance is negative) is less than the sum of Designated for Economic Uncertainties, Line E1a, and the Undesignated/Unappropriated Amount, Line E1b, then the difference is subtracted from the Total Available Reserves, Line E3, before comparing the Total Available Reserves (Line E3) to the Reserve Standard (Line F3g).						

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MERCED UNION HIGH SCHOOL DISTRICT

2006-07 Second Period Interim Budget Report

Supplemental Narrative For Funds Other Than General Fund (Actuals Through January 31, 2007)

This narrative will outline significant changes to funds, other than the General Fund, which have occurred since the first interim budget was Board adopted on December 13, 2006.

A. ADULT FUND 11.0

The beginning balance was \$374,178.

Total budget-year revenue is projected to be \$2,051,200, a net increase of \$6,219 from 1st interim.

Total expenses are budgeted at \$2,275,816, a net increase of \$22,097 over the first interim budget. Budgeted salaries and benefits increased by \$43,483 while budgeted expenses for non-salaries/benefits decreased by \$21,386.

The ending balance is projected to be \$149,562.

B. CHILD DEVELOPMENT FUND 12.0

The beginning fund balance was \$129,656.

Projected revenue is \$592,751, an increase of \$3,800 from the first interim budget. Projected revenue includes a \$200,000 temporary transfer from the General Fund to cover cash flow shortages during the year.

Projected expenses are \$526,228, an increase of \$9,484 from the first interim budget resulting primarily from an increase in budgeted supplies. Budgeted expenses include a \$200,000 transfer from the Child Development Fund to the General Fund for the temporary transfer to cover cash flow shortages in the Child Development Fund. Child Development administration indicates that the current budget estimate does not require a contribution from the General Fund for the 2006-07 school year.

The ending fund balance is projected to be \$196,179.

C. CAFETERIA FUND 13.0

The beginning balance was \$82,775 including inventory.

Total budget-year revenue is projected to be \$3,533,785, an increase of \$88,582 from the first interim budget. Income also includes a temporary budgeted transfer of \$300,000 to cover cash flow shortages. The same amount, plus interest, is shown as a transfer back to the General Fund.

Total expenses are budgeted at \$3,531,641, a net increase of \$79,174 from the first interim budget. Included also is a budgeted transfer of \$303,000, representing the budgeted \$300,000 temporary transfer for cash flow plus interest.

The ending balance is projected to be \$84,920 including an estimated \$65,876 for inventory.

D. DEFERRED MAINTENANCE FUND 14.0

The beginning balance was \$1,107,823.

Total budget-year revenue is projected to be \$773,315 representing a \$153,315 increase from the first interim due to an increase in the state allowance and general fund contribution. Budgeted income includes a \$335,948 transfer from the General Fund representing a required local match for State funding.

Total expenses are budgeted at \$670,210, no increase from 1st interim.

The ending balance is projected to be \$1,210,928 designated for future project qualifying for deferred maintenance.

E. PUPIL TRANSPORTATION EQUIPMENT FUND 15.0

The beginning balance was \$169,899.

Revenue is projected to be \$675,500, no increase from the first interim budget. Projected income includes a \$400,000 transfer from the General Fund for the purchase of buses.

In September 2004, Rande Downer, President of Carousel Consulting Company, examined and analyzed the MUHSD bus fleet. Based upon his analysis, his findings indicated 28% of the buses had reached or are nearing the end of their useful life. Due to age, condition, scarcity of repair parts on aged vehicles, and cost of repairs, Mr. Downer recommended that five (5) buses be replaced in cycle one (2005-06), followed by four (4) additional buses in cycle two, three (3) buses in cycle three, two (2) buses each in each cycle thereafter. Based upon his recommendation, the 2005-06 budget includes a budgeted transfer of \$400,000 from the General Fund to the Pupil Transportation Equipment Fund.

Expenses are budgeted at \$275,500, no increase from the first interim budget. Budgeted expenses include the purchase of new buses and potentially other equipment.

The ending balance is projected to be \$569,899.

F. SPECIAL RESERVE FUND 17.0

The beginning balance was \$13,723,832.

Beginning in 2001-02, the District deposited money into this fund to mitigate the accrued but unfunded liability for retiree health care premiums. Money for this purpose is *designated* in this fund for the accrued past service retiree benefit liability. Previously, money to mitigate the unfunded liability was placed in the Retiree Benefit Fund.

However, due in part to GASB34 and opinions expressed by a representative from the

California Department of Education and by the District's auditor, the Retiree Benefit Fund, being a fiduciary fund, was not the appropriate fund for money designated to mitigate the unfunded retiree benefit liability. Therefore, the District's governing board approved on March 13, 2002 and June 12, 2002 to transfer money for mitigation of unfunded accrued liability for retiree health care benefit premiums from the Retiree Benefit Fund to the Special Reserve Fund. Further background information on accrued liability for retiree health care benefits is provided below.

In the past, Education Code 42140 required that if a school district provided health and welfare benefits for employees upon their retirement and those benefits continued after the employee reached 65 years of age, an actuarial study was required to be completed at least every three years to determine the accrued but unfunded costs of those benefits.

More recently, GASB 45 has superseded the requirements of Education Code 42140. The Government Accounting Standards Board (GASB) issued Statement Number 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions, which requires public agencies, including school districts, to report their costs and obligations for post-employment healthcare and other post employment benefits (called "OPEBs"). The philosophy behind this rule is that costs of these post-employment benefits should be recognized as a current cost during the working years of an employee (like ad CalPERS or STRS pension) rather than after they retire. GASB 45 requires school districts to identify and disclose OPEBs as an expense and liability on their financial statements for the first time. As a result, even though Education Code 42140 is no longer in effect, GASB 45 will require school districts to have an actuarial study to determine the unfunded liability for their financial statements. The District had an actuarial study performed in 1997, 2000, 2003 and 2006.

Geoffrey Kischuk of Total Compensation Systems, Inc, completed the most recent actuarial study in August 2006. As reported to the District's governing board on September 13, 2006, the estimated accrued past-service liability for retiree health care benefits was \$15,946,139 as of July 1, 2006. Per the District's unaudited actuals for 2005-06 and approved by the MUHSD governing board on September 14, 2006, the amount designated for the past service retiree liability in the Special Reserve Fund as of June 30, 2006 was \$10,350,681. As a result, the District had an unfunded past service retiree benefit liability of \$5,595,458 as of July 1, 2006. Note that the actuarial study included only costs for health care coverage; any cost associated with Golden Handshake was not included.

In November 1998, the District agreed to offer the State Teachers' Retirement System (STRS) "Golden Handshake" retirement option to certificated employees who retire in 2002, 2005 or 2008. The option would provide two additional years of service credit for the retiree. The District is designating money in the Special Reserve Fund for payment to STRS for the 2008 certificated Golden Handshake..

Revenue is projected to be \$3,120,000, an increase of \$60,000 from the first interim budget. Budgeted revenue in the Special Reserve Fund includes: \$370,000 of interest income. \$2,750,000 budgeted transfer is designated as follows: \$800,000 for accrued past service retiree benefit liability; \$600,000 for the 2008 certificated Golden

Handshake; \$250,000 for budget stabilization; and \$1,100,000 for possible mandated cost state audit.

No expenditures can be made directly from this fund. When money in this fund is to be expended, the Board must approve a transfer to place the money in the fund from which expenditures can be executed.

The ending balance is projected to be \$16,843,832 with \$2,650,000 designated for budget stabilization, \$1,675,770 for projected future certificated Golden Handshake expenses, \$11,418,062 designated for accrued past service retiree benefit costs liability and \$1,100,000 for possible mandated cost audit. It is noteworthy that the projected ending fund balance is dependent upon the budgeted transfers actually occurring which will be determined in Spring based upon the condition of the General Fund Budget.

G. BUILDING FUND -- BOND PROCEEDS 21.0

The beginning balance is \$153,651.

Projected revenue totals \$4,000 from interest income, an increase of \$1,000 from the first interim budget.

Expenses are budgeted at \$100,000 for facility projects. This represents no change from the first interim budget.

The projected ending balance is \$57,651.

H. DEVELOPER FEE FUND 25.0

The beginning balance was \$7,588,730.

Total budget-year revenue is projected to be \$1,892,466, an increase of \$55,966 from the first interim budget due primarily to an increase in projected developer fee income and anticipated increase in projected interest revenue. Total developer fee income is projected to be \$1,500,000 for the budget year.

Budgeted expenses include the cost to install two new portable classrooms at GVHS and install two new portables at MHS; and the cost to rent or lease-purchase 80 portable classrooms (15 at AHS including 7 owned and 8 rented; 16 at BCHS including 6 rented and 3 owned and 7 lease-purchase; 17 at GVHS including 10 rented and 7 lease-purchase; 10 at LHS including 1 rented and 9 owned; and 22 at MHS including 12 rented, 8 owned and 2 lease-purchase). Budgeted expenses also include a portion of the architectural fees for the design of the next new high school in Merced and the expansion of Livingston High School. Also any attorney fees associated with developer fee projects and other associated fees with land acquisition or analysis would be paid from this fund.

The ending balance is projected to be \$2,779,306 and is designated for future facility projects. However, with the rapid escalation of facility projects, a portion or all of the projected ending balance may be needed this fiscal year. Moreover, anticipated costs of facility projects currently needed will exceed available funding.

I. SCHOOL FACILITY FUND 35.0

The beginning fund balance was \$1,876,121.

Estimated income is \$1,444,586, an increase of \$17,000 from the first interim budget due to an increase in projected interest income.

Expenses are budgeted at \$2,418,034, a net increase of \$18,385 from 1st interim. Money in this fund is designated for: any final payment for modernization projects in the District; partial payment for the renovation of swimming pools at AHS and MHS; design plans for swimming pools at BCHS and GVHS funded under special state grants; any final payments due for the construction of the first wing of the fourth academy at BCHS; pending projects at BCHS relating to original construction; and partial costs for architectural fees for the expansion of LHS and/or the new high school in Merced, and partial costs for architectural fees and construction of the seven classroom wing of the 4th academy at BCHS.

The projected ending fund balance is \$902,673, which is designated for future facility projects.

J. SPECIAL RESERVE FOR CAPITAL OUTLAY FUND 43.0

The Board established the *Special Reserve Fund for Capital Outlay* on December 10, 1997. Money in this fund is for capital outlay projects as approved by the Governing Board.

The beginning balance was \$1,443,743.

Projected revenue is \$2,449,686, an increase of \$20,500 from the first interim budget. The increase is due to an increase in projected interest income.

Budgeted expenses are \$2,018,946.

The ending balance is projected to be \$1,874,483 that is designated for future facility needs.

K. BOND INTEREST AND REDEMPTION FUND 51.0

This fund was required as a result of the passage of the local general obligation bond in 1999. Although the school district reports fiscal activity in this fund, actual income and expenses are processed by the Merced County Treasurer's Office. This fund is used to deposit property tax revenue related to the local general obligation bond and to report the expense of payments to the bondholders. Income and expenses are listed herein as reported by the bond underwriters or bond trustee.

The beginning fund balance was \$2,495,432.

Projected revenue is \$1,963,100.

Budgeted expenses are \$1,637,500 yielding a projected ending fund balance of \$2,821,032 that is designated for payment to bond holders.

L. FIELD ACT SAFETY BUILDING FUND 53.0

This fund relates to facility safety renovations (earthquake retrofitting) completed several years ago. Revenue and expenses are processed through the Merced County Treasurer's Office.

The beginning fund balance was \$68,747.

Projected revenue is \$3,500 with expenses budgeted at \$2,500. An ending balance of \$69,747 is projected and designated for debt repayment.

M. RETIREE BENEFIT FUND 71.0

The Retiree Benefit Fund was established in or about 1995 for three purposes: (1) to deposit money to mitigate the accrued but unfunded liability for retiree health care benefit premiums; (2) to deposit premiums collected and make payments for retiree self-pay benefit premiums; (3) to make current-year payments for retiree benefit premiums. Money deposited in the fund was derived from four sources: (1) rebates received in 1995, 1996, 1997 and 1998 from the District's health insurance provider, Self Insured Schools of California (SISC) totaling \$1,629,998; (2) retiree self-pay premium payments; (3) transfers from the General Fund to mitigate the aforementioned unfunded liability; and (4) interest. In 1999 the Government Accounting Standards Board (GASB) issued Statement 34 that significantly changed financial reporting requirements for governmental entities and agencies. As a result of GASB34 and recommendations received from the California Department of Education and from Vavrinek, Trine, Day and Company, the District's auditing firm, it was decided that the Retiree Benefit Fund, a fiduciary fund, was not the appropriate fund in which to accumulate accrued retiree benefit liability funding that is merely designated for that purpose. As a result, the Governing Board approved on March 13, 2002, and June 12, 2002, the transfer of funds designated for accrued past service liability from the Retiree Benefit Fund to the Special Reserve Fund and to be designated for retiree benefits.

In the most recent past years, the Retiree Benefit Fund was used exclusively to deposit payments from retirees who chose to self-pay for selected benefits and to make corresponding payments to the health care benefits provider. However, the District was advised that this fund should no longer be used for retiree self-pay benefit premiums. Income (i.e., payments by retirees) and benefit premiums for self-pay retirees should be reported in the General Fund. This change was first reflected in the 2004-05 first interim budget.

The Retiree Benefit Fund reports a beginning and ending balance of zero with no budgeted expenses.

Under new GASB requirements, it may be necessary to deposit money in this fund for accrued past service retiree benefits liability in the future; therefore the fund will be left open.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	1,445,669.00	1,445,669.00	972,088.00	1,445,669.00	0.0%
2) Federal Revenue		8100-8299	202,070.00	202,070.00	70,495.68	208,119.00	3.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	382,242.00	397,242.00	149,323.76	397,412.00	0.0%
5) TOTAL, REVENUES			2,029,981.00	2,044,981.00	1,191,907.44	2,051,200.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	676,247.00	809,419.00	425,602.02	821,167.00	-1.5%
2) Classified Salaries		2000-2999	433,035.00	478,722.54	265,270.52	487,942.29	-1.9%
3) Employee Benefits		3000-3999	343,714.00	390,235.46	208,968.54	412,750.58	-5.8%
4) Books and Supplies		4000-4999	143,387.00	320,907.82	130,478.65	299,357.95	6.7%
5) Services and Other Operating Expenditures		5000-5999	163,050.00	170,000.00	66,810.06	170,164.00	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	84,434.00	84,434.00	0.00	84,434.00	0.0%
9) TOTAL, EXPENDITURES			1,843,867.00	2,253,718.82	1,097,129.79	2,275,815.82	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,114.00	(208,737.82)	94,777.65	(224,615.82)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,114.00	(208,737.82)	94,777.65	(224,615.82)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	186,982.00	374,177.82		374,177.82	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,982.00	374,177.82		374,177.82	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,982.00	374,177.82		374,177.82	
2) Ending Balance, June 30 (E + F1e)			373,096.00	165,440.00		149,562.00	
Components of Ending Fund Balance							
a) Reserve for Revolving Cash		9711	200.00	200.00		200.00	
Stores		9712	0.00	0.00		0.00	
Prepaid Expenditures		9713	0.00	0.00		0.00	
All Others		9719	0.00	0.00		0.00	
General Reserve		9730	0.00	0.00		0.00	
Legally Restricted Balance		9740	0.00	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties		9770	0.00	0.00		0.00	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00	
Other Designations		9780	0.00	0.00		0.00	
c) Undesignated Amount		9790				149,362.00	
d) Unappropriated Amount		9790	372,896.00	165,240.00			

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**ADULT FUND (11)
2006-07 2nd INTERIM BUDGET
January 31, 2007**

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 166,982.00	\$ 197,195.82	\$ 374,177.82	\$ -	\$ 374,177.82	\$ -
8011-6390 (REVENUE LIMIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8265-6390 (INTERAGENCY AGREEMENT)	\$ 1,445,669.00	\$ -	\$ 1,445,669.00	\$ 530.00	\$ 1,445,669.00	\$ 972,088.00
8290-3555 (VEA)	\$ 18,695.00	\$ -	\$ 18,695.00	\$ (7,661.00)	\$ 11,034.00	\$ 529.94
8290-3905 (ABE/ESL/CITIZENSHIP, VESL/VARE)	\$ 115,425.00	\$ -	\$ 115,425.00	\$ 6,750.00	\$ 122,175.00	\$ 36,053.09
8290-3913 (PL105-220 P5 ASE)	\$ 18,900.00	\$ -	\$ 18,900.00	\$ -	\$ 18,900.00	\$ 9,450.00
8290-3926 (PL105-220 COMPONENT 2)	\$ 49,050.00	\$ -	\$ 49,050.00	\$ 6,430.00	\$ 55,480.00	\$ 22,462.65
8660-6390 (INTEREST)	\$ 5,000.00	\$ 15,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 11,962.49
8671-6390 (FEES)	\$ 12,500.00	\$ -	\$ 12,500.00	\$ -	\$ 12,500.00	\$ 10,218.16
8671-8519 (GED)	\$ 52,349.00	\$ -	\$ 52,349.00	\$ -	\$ 52,349.00	\$ 12,208.00
8677-8304 (PLATO LAB)	\$ 23,828.00	\$ -	\$ 23,828.00	\$ -	\$ 23,828.00	\$ (16,899.63)
8677-9350 (MGOE ROP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8698-6390 (OTHER LOCAL INCOME)	\$ 12,900.00	\$ -	\$ 12,900.00	\$ -	\$ 12,900.00	\$ 2,197.94
8699-0403 (CALWORKS)	\$ 275,302.00	\$ -	\$ 275,302.00	\$ -	\$ 275,302.00	\$ 129,303.80
8699-8519 (ADULT ED - GED)	\$ 363.00	\$ -	\$ 363.00	\$ 170.00	\$ 533.00	\$ 533.00
TOTAL INCOME	\$ 2,029,961.00	\$ 15,000.00	\$ 2,044,961.00	\$ 6,219.00	\$ 2,051,200.00	\$ 1,191,907.44
TOTAL INCOME & BEGINNING BALANCE	\$ 2,216,963.00	\$ 202,195.82	\$ 2,419,158.82	\$ 6,219.00	\$ 2,425,377.82	\$ 1,191,907.44
EXPENSE						
1000 (CERTIFICATED SALARIES)	\$ 676,247.00	\$ 133,172.00	\$ 809,419.00	\$ 11,748.00	\$ 821,167.00	\$ 425,802.02
2000 (CLASSIFIED SALARIES)	\$ 433,035.00	\$ 45,687.54	\$ 478,722.54	\$ 9,219.75	\$ 487,942.29	\$ 265,270.52
3000 (BENEFITS)	\$ 343,714.00	\$ 46,521.46	\$ 390,235.46	\$ 22,915.12	\$ 412,750.58	\$ 206,968.54
4000 (BOOKS & SUPPLIES)	\$ 143,387.00	\$ 177,520.82	\$ 320,907.82	\$ (21,549.87)	\$ 299,357.95	\$ 130,478.65
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$ 163,050.00	\$ 6,950.00	\$ 170,000.00	\$ 164.00	\$ 170,164.00	\$ 66,810.06
6000 (CAPITAL OUTLAY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7350 (INDIRECT COST TRANSFER TO GENERAL FUND)	\$ 84,434.00	\$ -	\$ 84,434.00	\$ -	\$ 84,434.00	\$ -
TOTAL EXPENSE	\$ 1,843,667.00	\$ 409,851.82	\$ 2,253,718.82	\$ 22,087.00	\$ 2,275,815.82	\$ 1,097,129.79
9611 (PETTY CASH)	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -
9710 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$ 372,896.00	\$ (207,896.00)	\$ 165,240.00	\$ (15,878.00)	\$ 149,362.00	\$ -
TOTAL EXPENSE AND AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 2,216,963.00	\$ 202,195.82	\$ 2,419,158.82	\$ 6,219.00	\$ 2,425,377.82	\$ -

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,356.00	10,000.00	2,897.79	10,000.00	0.0%
3) Other State Revenue		8300-8599	284,537.00	365,409.00	305,378.00	365,409.00	0.0%
4) Other Local Revenue		8600-8799	12,542.00	13,542.00	5,373.39	17,342.00	28.1%
5) TOTAL REVENUES			308,435.00	388,951.00	313,649.18	392,751.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	80,170.00	80,170.00	46,609.69	85,262.00	-6.4%
2) Classified Salaries		2000-2999	100,545.00	106,928.26	54,804.19	104,267.26	2.5%
3) Employee Benefits		3000-3999	69,489.00	73,428.00	37,642.68	74,020.00	-0.8%
4) Books and Supplies		4000-4999	11,251.00	38,577.00	10,741.67	44,550.00	-15.5%
5) Services and Other Operating Expenditures		5000-5999	105.00	576.75	1,496.39	1,064.75	-84.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	17,064.00	17,064.00	0.00	17,064.00	0.0%
9) TOTAL EXPENDITURES			278,624.00	316,744.01	151,294.62	326,228.01	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
			29,811.00	72,206.99	162,354.56	66,522.99	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	200,000.00	200,000.00	0.00	200,000.00	0.0%
b) Transfers Out		7610-7629	200,000.00	200,000.00	0.00	200,000.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,811.00	72,206.99	162,354.56	66,522.99	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	65,901.00	129,655.54		129,655.54	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,901.00	129,655.54		129,655.54	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,901.00	129,655.54		129,655.54	
2) Ending Balance, June 30 (E + F1e)			95,712.00	201,862.53		196,178.53	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	0.00	0.00		0.00	
Stores		9712	0.00	0.00		0.00	
Prepaid Expenditures		9713	0.00	0.00		0.00	
All Others		9719	0.00	0.00		0.00	
General Reserve		9730	0.00	0.00		0.00	
Legally Restricted Balance		9740	0.00	0.00		0.00	
b) Designated Amounts							
Designated for Economic Uncertainties		9770	0.00	0.00		0.00	
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00	
Other Designations		9780	0.00	0.00		0.00	
c) Undesignated Amount		9790				196,178.53	
d) Unappropriated Amount		9790	95,712.00	201,862.53			

CHILD DEVELOPMENT (12)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES January 31, 2007	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$65,901.00	\$63,754.54	\$129,655.54	\$0.00	\$129,655.54	
8220-8350(FEDERAL MEAL REIMBURSEMENT)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$ 2,897.79
8290-8095 (CHILD CARE RESOURCE)	\$1,356.00	(\$1,356.00)	\$0.00	\$0.00	\$0.00	
8590-6091 (CAL SAFE SUPPORT SERVICES)	\$166,140.00	\$60,128.00	\$246,268.00	\$0.00	\$246,268.00	\$ 223,714.00
8590-8092 (CAL SAFE CHILD CARE & DEVELOPMENT)	\$98,397.00	\$20,744.00	\$119,141.00	\$0.00	\$119,141.00	\$ 81,664.00
8590-8303 (INFANT-TODDLER DEVELOPMENT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8660-8303 (INTEREST)	\$1,200.00	\$1,000.00	\$2,200.00	\$3,600.00	\$6,000.00	\$ 4,267.39
8673-9303(LOCAL CHILD CARE FEES)	\$11,342.00	\$0.00	\$11,342.00	\$0.00	\$11,342.00	\$ 1,106.00
8677-8035 (CD BLK GRANT AB212)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8699-8303(CHILD CARE & DEVELOPMENT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8911-0000(TRANSFER FROM GENERAL FUND)	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	
TOTAL INCOME	\$608,435.00	\$60,516.00	\$688,951.00	\$3,600.00	\$692,751.00	\$ 313,649.18
TOTAL INCOME & BEGINNING BALANCE	\$674,336.00	\$144,270.54	\$718,606.54	\$3,600.00	\$722,406.54	\$ 313,649.18
EXPENSE						
1000 (CERTIFICATED SALARIES)	\$60,170.00	\$0.00	\$60,170.00	\$5,092.00	\$65,262.00	\$ 46,809.69
2000 (CLASSIFIED SALARIES)	\$100,545.00	\$6,383.26	\$106,928.26	(\$2,661.00)	\$104,267.26	\$ 54,804.19
3000 (BENEFITS)	\$69,489.00	\$3,939.00	\$73,428.00	\$592.00	\$74,020.00	\$ 37,642.68
4000 (SUPPLIES)	\$11,251.00	\$27,326.00	\$38,577.00	\$5,973.00	\$44,550.00	\$ 10,741.67
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$105.00	\$471.75	\$576.75	\$468.00	\$1,064.75	\$ 1,496.39
6000 (CAPITAL OUTLAY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -
7360 (INDIRECT COST TRANSFER TO GENERAL FUND)	\$17,064.00	\$0.00	\$17,064.00	\$0.00	\$17,064.00	\$ -
7619 (LOAN PAYBACK TO GENERAL FUND)	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$ -
TOTAL EXPENSE	\$478,624.00	\$36,120.01	\$516,744.01	\$9,484.00	\$526,228.01	\$151,294.62
9710 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$95,712.00	\$106,150.53	\$201,862.53	(\$5,684.00)	\$196,178.53	
TOTAL EXPENSE AND AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$574,336.00	\$144,270.54	\$718,606.54	\$3,600.00	\$722,406.54	

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2006/07 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)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,792,915.00	1,792,915.00	719,925.29	1,810,502.00	1.0%
3) Other State Revenue		8300-8599	126,917.00	133,795.30	79,417.22	214,007.30	60.0%
4) Other Local Revenue		8600-8799	1,218,493.00	1,218,493.00	501,295.23	1,209,276.00	-0.8%
5) TOTAL REVENUES			3,138,325.00	3,145,203.30	1,300,637.74	3,233,785.30	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	884,812.00	922,406.00	532,428.60	1,027,235.00	-11.4%
3) Employee Benefits		3000-3999	488,154.00	516,675.00	219,738.10	519,318.00	-0.5%
4) Books and Supplies		4000-4999	1,277,733.00	1,282,818.38	433,961.72	1,255,520.69	2.1%
5) Services and Other Operating Expenditures		5000-5999	262,044.00	263,836.92	77,271.61	262,837.00	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	163,730.00	163,730.00	0.00	163,730.00	0.0%
9) TOTAL EXPENDITURES			3,076,473.00	3,149,466.30	1,263,400.03	3,228,640.69	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,852.00	(4,263.00)	37,237.71	5,144.61	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	300,000.00	300,000.00	285,000.00	300,000.00	0.0%
b) Transfers Out		7610-7629	303,000.00	303,000.00	286,773.50	303,000.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,000.00)	(3,900.00)	(1,773.50)	(3,000.00)	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,852.00	(7,263.00)	35,464.21	2,144.61	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	117,532.00	82,775.13		82,775.13	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,532.00	82,775.13		82,775.13	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,532.00	82,775.13		82,775.13	
2) Ending Balance, June 30 (E + F1e)			176,384.00	75,512.13		84,919.74	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	700.00	700.00		700.00	
Stores		9712	58,185.00	65,875.74		65,875.74	
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						18,344.00	
d) Unappropriated Amount		9790	117,499.00	8,936.39			

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CAFETERIA FUND (13)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 117,932.00	\$ (34,786.87)	\$ 82,775.13	-	\$ 82,775.13	
9220(FEDERAL MEAL REIMBURSEMENT)	\$ 1,792,915.00	\$ -	\$ 1,792,915.00	\$ 17,897.00	\$ 1,810,502.00	\$ 719,925.29
9320 (STATE MEAL REIMBURSEMENT)	\$ 126,917.00	\$ 6,876.30	\$ 133,793.30	\$ 80,212.00	\$ 214,007.30	\$ 79,417.22
8634 (LOCAL MEAL SALES)	\$ 1,079,173.00	\$ -	\$ 1,079,173.00	\$ 17,823.00	\$ 1,092,996.00	\$ 599,014.03
8660 (INTEREST)	\$ 4,274.00	\$ -	\$ 4,274.00	\$ 2,166.00	\$ 6,350.00	\$ 4,289.07
9899-920 (LAO COMMUNITY SALES)	\$ 13,270.00	\$ -	\$ 13,270.00	\$ 20,199.00	\$ 33,459.00	
8699-921 (REBATES)	\$ 19,650.00	\$ -	\$ 19,650.00	\$ 10,480.00	\$ 30,100.00	\$ 14,486.89
8699 922 (CATERING)	\$ 29,136.00	\$ -	\$ 29,136.00	\$ -	\$ 29,136.00	
8699 (OTHER)	\$ 76,990.00	\$ -	\$ 76,990.00	\$ (99,786.00)	\$ 17,205.00	\$ (22,463.86)
9916 (TEMPORARY CASH LOAN FROM GENERAL FUND)	\$ 300,000.00	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 285,000.00
TOTAL INCOME	\$ 3,436,325.00	\$ 6,876.30	\$ 3,445,203.30	\$ 88,592.00	\$ 3,533,785.30	\$ 1,585,637.74
TOTAL INCOME & BEGINNING BALANCE	\$ 3,555,857.00	\$ (27,876.57)	\$ 3,527,978.43	\$ 88,592.00	\$ 3,616,560.43	\$ 1,585,637.74
EXPENSE						
2000 (CLASSIFIED SALARIES)	\$ 884,812.00	\$ 37,594.00	\$ 922,406.00	\$ 104,829.00	\$ 1,027,235.00	\$ 532,428.60
3000 (BENEFITS)	\$ 489,154.00	\$ 28,521.00	\$ 516,675.00	\$ 2,643.00	\$ 519,318.00	\$ 219,738.10
4000 (SUPPLIES)	\$ 1,277,733.00	\$ 5,085.38	\$ 1,282,818.38	\$ (27,737.89)	\$ 1,255,080.69	\$ 433,961.72
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$ 282,044.00	\$ 1,792.92	\$ 283,836.92	\$ (999.92)	\$ 283,277.00	\$ 77,271.61
6000 (CAPITAL OUTLAY)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7350 (INDIRECT COST TRANSFER TO GENERAL FUND)	\$ 163,730.00	\$ -	\$ 163,730.00	\$ -	\$ 163,730.00	\$ -
7819 (LOAN PAYBACK TO GENERAL FUND)	\$ 303,000.00	\$ -	\$ 303,000.00	\$ -	\$ 303,000.00	\$ 286,773.50
TOTAL EXPENSE	\$ 3,379,473.00	\$ 72,993.30	\$ 3,452,466.30	\$ 79,174.39	\$ 3,531,640.69	\$ 1,550,173.53
9711 (REVOLVING CASH)	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ 700.00	
9320 (STORES)	\$ 59,185.00	\$ 7,696.74	\$ 65,875.74	\$ -	\$ 65,875.74	
9710 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$ 117,499.00	\$ (108,562.61)	\$ 8,936.39	\$ 9,407.61	\$ 18,344.00	
TOTAL EXPENSE AND AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 3,555,957.00	\$ (27,876.57)	\$ 3,527,978.43	\$ 88,592.00	\$ 3,616,560.43	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	310,000.00	310,000.00	407,367.00	407,367.00	31.4%
4) Other Local Revenue		8600-8799	20,000.00	30,000.00	21,402.01	30,000.00	0.0%
5) TOTAL REVENUES			330,000.00	340,000.00	428,769.01	437,367.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,030.00	7,588.25	10,030.00	-86.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	99,410.00	91,440.99	121,140.00	-21.9%
6) Capital Outlay		6000-6999	610,000.00	564,770.00	335,320.43	539,040.00	4.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			610,000.00	670,210.00	434,349.67	670,210.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,000.00)	(330,210.00)	(5,580.66)	(232,843.00)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	280,000.00	280,000.00	335,948.00	335,948.00	20.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			280,000.00	280,000.00	335,948.00	335,948.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(50,210.00)	330,367.34	103,105.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	1,041,607.00	1,107,823.24		1,107,823.24	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,607.00	1,107,823.24		1,107,823.24	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,607.00	1,107,823.24		1,107,823.24	
2) Ending Balance, June 30 (E + F1e)			1,041,607.00	1,057,613.24		1,210,928.24	
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	1,041,607.00	1,057,613.24		1,210,928.24	
Future Facility Needs	9010	9780	1,041,607.00				
Future Facility Needs	6205	9780		1,057,613.24			
Future Facility Needs	6205	9780				1,210,928.24	
c) Undesignated Amount						0.00	
d) Unappropriated Amount		9790	0.00	0.00			

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DEFERRED MAINTENANCE FUND (14)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES January 31, 2007	REVISED BUDGET October 31, 2006	CHANGES January 31, 2007	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 1,041,607.00	\$ 86,216.24	\$ 1,107,823.24	-	\$ 1,107,823.24	
8540 (STATE ALLOWANCE)	\$ 310,000.00	-	\$ 310,000.00	\$ 97,367.00	\$ 407,367.00	\$ 407,367.00
8680 (INTEREST)	\$ 20,000.00	\$ 10,000.00	\$ 30,000.00	-	\$ 30,000.00	\$ 21,402.01
8915 (TRANSFER FROM GENERAL FUND)	\$ 280,000.00	-	\$ 280,000.00	\$ 55,948.00	\$ 335,948.00	\$ 335,948.00
TOTAL INCOME	\$ 610,000.00	\$ 10,000.00	\$ 620,000.00	\$ 153,315.00	\$ 773,315.00	\$ 764,717.01
TOTAL INCOME & BEGINNING BALANCE	\$ 1,651,607.00	\$ 76,216.24	\$ 1,727,823.24	\$ 153,315.00	\$ 1,881,138.24	
EXPENSE						
4000 (SUPPLIES)	-	\$ 6,030.00	\$ 6,030.00	\$ 4,000.00	\$ 10,030.00	\$ 7,586.25
5000 (SERVICE & OTHER OPERATING EXPENSES)	-	\$ 98,410.00	\$ 98,410.00	\$ 21,730.00	\$ 121,140.00	\$ 91,440.99
6000 (CAPITAL OUTLAY)	\$ 610,000.00	\$ (45,230.00)	\$ 564,770.00	\$ (25,730.00)	\$ 539,040.00	\$ 335,320.43
TOTAL EXPENSE	\$ 610,000.00	\$ 60,210.00	\$ 670,210.00	-	\$ 670,210.00	\$ 434,349.67
9710 (DESIGNATED FOR FUTURE PROJECTS)	\$ 1,041,607.00	\$ 16,006.24	\$ 1,057,613.24	\$ 153,315.00	\$ 1,210,928.24	
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 1,651,607.00	\$ 76,216.24	\$ 1,727,823.24	\$ 153,315.00	\$ 1,881,138.24	

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2006/07 Second Interim
Pupil Transportation Equipment 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)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	270,000.00	270,000.00	120,714.48	270,000.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	2,961.29	5,500.00	0.0%
5) TOTAL REVENUES			275,500.00	275,500.00	123,675.77	275,500.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,500.00	275,500.00	260,975.08	275,500.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			275,500.00	275,500.00	260,975.08	275,500.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
			0.00	0.00	(137,299.31)	0.00	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	400,000.00	400,000.00	0.00	400,000.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.00	400,000.00	

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2006/07 Second Interim
Pupil Transportation Equipment 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)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,000.00	400,000.00	(137,299.31)	400,000.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	165,657.00	169,899.24		169,899.24	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,657.00	169,899.24		169,899.24	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,657.00	169,899.24		169,899.24	
2) Ending Balance, June 30 (E + F1e)			565,657.00	569,899.24		569,899.24	
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	565,657.00	569,899.24		569,899.24	
Future Bus Purchases	0000	9780	565,657.00				
Future Bus Purchases	0000	9780		569,899.24			
Future Bus Purchases	0000	9780				569,899.24	
c) Undesignated Amount							
d) Unappropriated Amount		9790	0.00	0.00		0.00	

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PUPIL TRANSPORTATION EQUIPMENT FUND (15)
2006-07 2nd INTERIM BUDGET
 January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES January 31, 2007	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 165,657.00	\$ 4,242.24	\$ 169,899.24	\$ -	\$ 169,899.24	
8590 (STATE REVENUES)	\$ 270,000.00	\$ -	\$ 270,000.00	\$ -	\$ 270,000.00	\$ 120,714.48
8660 (INTEREST)	\$ 5,500.00	\$ -	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 2,961.29
8699 (LOCAL REVENUES)	\$ -	\$ -	\$ -	\$ -	\$ -	
8919 (TRANSFER FROM GENERAL FUND)	\$ 400,000.00	\$ -	\$ 400,000.00	\$ -	\$ 400,000.00	
TOTAL INCOME	\$ 675,500.00	\$ -	\$ 675,500.00	\$ -	\$ 675,500.00	\$ 123,675.77
TOTAL INCOME & BEGINNING BALANCE	\$ 841,157.00	\$ 4,242.24	\$ 845,399.24	\$ -	\$ 845,399.24	
EXPENSE						
6000 (CAPITAL OUTLAY)	\$ 275,500.00	\$ -	\$ 275,500.00	\$ -	\$ 275,500.00	\$ 280,975.00
7639 (OTHER DEBT SERVICE)	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSE	\$ 275,500.00	\$ -	\$ 275,500.00	\$ -	\$ 275,500.00	\$ 260,975.00
9710 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$ 565,657.00	\$ 4,242.24	\$ 569,899.24	\$ -	\$ 569,899.24	
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 841,157.00	\$ 4,242.24	\$ 845,399.24	\$ -	\$ 845,399.24	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	310,000.00	310,000.00	320,585.01	370,000.00	19.4%
5) TOTAL REVENUES			310,000.00	310,000.00	320,585.01	370,000.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	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)			310,000.00	310,000.00	320,585.01	370,000.00	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	1,650,000.00	2,750,000.00	1,060,648.91	2,750,000.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,650,000.00	2,750,000.00	1,060,648.91	2,750,000.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,960,000.00	3,060,000.00	1,381,233.92	3,120,000.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	13,621,213.00	13,723,831.75		13,723,831.75	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,621,213.00	13,723,831.75		13,723,831.75	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,621,213.00	13,723,831.75		13,723,831.75	
2) Ending Balance, June 30 (E + F1e)			15,581,213.00	16,783,831.75		16,843,831.75	
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash		9711	0.00	0.00		0.00	
Stores		9712	0.00	0.00		0.00	
Prepaid Expenditures		9713	0.00	0.00		0.00	
All Others		9719	0.00	0.00		0.00	
General Reserve		9730	0.00	0.00		0.00	
Legally Restricted Balance		9740	0.00	0.00		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							
Retiree Benefits Liability	9010	9780	11,358,062.05				
Cert Golden Handshake	9010	9780	1,573,150.74				
Budget Stabilization	9010	9780	2,650,000.21				
Retiree Health Benefits	0000	9780		213,978.93			
Budget Stabilization	9010	9780		2,650,000.00			
Cert Golden Handshake	9010	9780		1,675,769.70			
Retiree Health Benefits	9010	9780		11,144,083.12			
Mandated Cost Audit	9010	9780		1,100,000.00			
Retiree Health Benefits	0000	9780				213,978.93	
Budget Stabilization	9010	9780				2,650,000.00	
Cert Golden Handshake	9010	9780				1,675,769.70	
Retiree Health Benefits	9010	9780				11,204,083.12	
Mandated Cost Audit	9010	9780				1,100,000.00	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			0.00	0.00			

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SPECIAL RESERVE FUND (17)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 13,621,213.00	\$ 102,616.76	\$ 13,723,831.76	\$ -	\$ 13,723,831.76	
8660 (INTEREST)	\$ 310,000.00	\$ -	\$ 310,000.00	\$ 60,000.00	\$ 370,000.00	\$ 320,888.01
8912 (INTERFUND TRANSFERS IN)	\$ 1,850,000.00	\$ 1,100,000.00	\$ 2,750,000.00	\$ -	\$ 2,750,000.00	\$ 1,060,848.91
TOTAL INCOME	\$ 1,960,000.00	\$ 1,100,000.00	\$ 3,060,000.00	\$ 60,000.00	\$ 3,120,000.00	\$ 1,381,233.92
TOTAL INCOME & BEGINNING BALANCE	\$ 15,581,213.00	\$ 1,202,616.76	\$ 16,783,831.76	\$ 60,000.00	\$ 16,843,831.76	
EXPENSE						
5500 (OTHER SERVICES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7612 (TRANSFER BETWEEN GF & SP RES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9760 (DESIGNATED FOR BUDGET STABILIZATION)	\$ 2,850,000.21	\$ (0.21)	\$ 2,850,000.00	\$ -	\$ 2,850,000.00	
9760 (DESIGNATED FOR GOLDEN HANDSHAKE (CERTIFICATED-2006))	\$ 1,573,150.74	\$ 102,616.96	\$ 1,675,769.70	\$ -	\$ 1,675,769.70	
9760 (DESIGNATED FOR RETIREE H&W BENEFITS)	\$ 11,355,062.05	\$ -	\$ 11,355,062.05	\$ 60,000.00	\$ 11,415,062.05	
9760 (DESIGNATED FOR MANDATED COST AUDIT)	\$ -	\$ 1,100,000.00	\$ 1,100,000.00	\$ -	\$ 1,100,000.00	
9760 (UNDESIGNATED)	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSE & AMOUNT DESIGNATIONS	\$ 15,581,213.00	\$ 1,202,616.76	\$ 16,783,831.76	\$ 60,000.00	\$ 16,843,831.76	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	3,064.49	4,000.00	33.3%
5) TOTAL, REVENUES			3,000.00	3,000.00	3,064.49	4,000.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(97,000.00)	(97,000.00)	3,064.49	(96,000.00)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers in		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(97,000.00)	(97,000.00)	3,064.49	(96,000.00)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	152,930.00	153,651.34		153,651.34	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,930.00	153,651.34		153,651.34	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,930.00	153,651.34		153,651.34	
2) Ending Balance, June 30 (E + F1e)			55,930.00	56,651.34		57,651.34	
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							
Future Facility Needs	9010	9780	55,930.00				
Future Facility Needs	0000	9780		56,651.34			
Future Facility Needs	0000	9780				57,651.34	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			0.00	0.00			

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BUILDING FUND - BOND PROCEEDS - FUND 21
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 152,930.00	\$ 721.34	\$ 153,651.34	-	\$ 153,651.34	
8660 (INTEREST)	\$ 3,000.00	-	\$ 3,000.00	\$ 1,000.00	\$ 4,000.00	\$ 3,064.49
8912 (INTERFUND TRANSFERS IN)	-	-	-	-	-	-
TOTAL INCOME	\$ 3,000.00	-	\$ 3,000.00	\$ 1,000.00	\$ 4,000.00	\$ 3,064.49
TOTAL INCOME & BEGINNING BALANCE	\$ 155,930.00	\$ 721.34	\$ 156,651.34	\$ 1,000.00	\$ 157,651.34	
EXPENSE						
8000 (CAPITAL OUTLAY)	\$ 100,000.00	-	\$ 100,000.00	-	\$ 100,000.00	-
TOTAL EXPENSE	\$ 100,000.00	-	\$ 100,000.00	-	\$ 100,000.00	-
9770 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$ 55,930.00	\$ 721.34	\$ 56,651.34	\$ 1,000.00	\$ 57,651.34	
TOTAL EXPENSE & AMOUNT DESIGNATIONS	\$ 155,930.00	\$ 721.34	\$ 156,651.34	\$ 1,000.00	\$ 157,651.34	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,150,000.00	1,700,000.00	1,207,869.07	1,755,966.25	3.3%
5) TOTAL, REVENUES			3,150,000.00	1,700,000.00	1,207,869.07	1,755,966.25	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	22,150.13	1,590.56	22,150.13	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,300,000.00	1,363,619.12	221,966.55	1,362,719.12	0.1%
6) Capital Outlay		6000-6999	2,245,000.00	3,641,488.02	2,508,666.82	5,155,182.02	-41.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	125,294.00	161,838.52	124,549.18	161,838.52	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,690,294.00	5,189,095.79	2,856,773.11	6,701,889.79	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(540,294.00)	(3,489,095.79)	(1,648,904.04)	(4,945,923.54)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	136,500.00	136,500.00	136,500.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	136,500.00	136,500.00	136,500.00	

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2006/07 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)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(540,294.00)	(3,352,595.79)	(1,512,404.04)	(4,809,423.54)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	3,600,006.00	7,588,729.97		7,588,729.97	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,600,006.00	7,588,729.97		7,588,729.97	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,600,006.00	7,588,729.97		7,588,729.97	
2) Ending Balance, June 30 (E + F1e)			3,059,712.00	4,236,134.18		2,779,306.43	
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	3,059,712.00	4,236,134.18		2,779,306.43	
Future Facility Needs	9010	9780	3,059,712.00				
Future Facility Needs	0000	9780		4,236,134.18			
Future Facility Needs	0000	9780				2,779,306.43	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			0.00	0.00			

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DEVELOPER FEE FUND (25)
2006-07 2nd INTERIM BUDGET
 January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 3,600,006.00	\$ 3,986,723.97	\$ 7,586,729.97	-	\$ 7,586,729.97	
8660 (INTEREST)	\$ 150,000.00	\$ 50,000.00	\$ 200,000.00	\$ 50,000.00	\$ 250,000.00	\$ 151,942.72
8681 (DEVELOPER FEES COLLECTED)	\$ 3,000,000.00	\$ (1,500,000.00)	\$ 1,500,000.00	-	\$ 1,500,000.00	\$ 1,049,960.10
8699 (OTHER LOCAL FEES)	-	-	-	\$ 5,966.25	\$ 5,966.25	\$ 5,966.25
8972 (PROCEEDS FROM CAPITAL LEASES)	-	\$ 136,500.00	\$ 136,500.00	-	\$ 136,500.00	\$ 136,500.00
TOTAL INCOME	\$ 3,150,000.00	\$ (1,313,500.00)	\$ 1,836,500.00	\$ 55,966.25	\$ 1,892,466.25	\$ 1,344,369.07
TOTAL INCOME & BEGINNING BALANCE	\$ 6,750,006.00	\$ 2,675,223.97	\$ 9,425,229.97	\$ 55,966.25	\$ 9,481,196.22	
EXPENSE						
4000 (SUPPLIES)	\$ 20,000.00	\$ 2,150.13	\$ 22,150.13	-	\$ 22,150.13	\$ 1,590.56
5000 (SERVICES AND OTHER OPERATING EXPENSES)	\$ 1,300,000.00	\$ 63,618.12	\$ 1,363,618.12	\$ (900.00)	\$ 1,362,718.12	\$ 221,966.55
6000 (CAPITAL OUTLAY)	\$ 2,245,000.00	\$ 1,396,488.02	\$ 3,641,488.02	\$ 1,513,684.00	\$ 5,155,182.02	\$ 2,508,666.82
7438 (DEBT SERVICE - INTEREST - PORTABLE PURCHASE)	-	\$ 15,079.00	\$ 15,079.00	-	\$ 15,079.00	\$ 15,078.32
7439 (OTHER DEPT SERVICE - PRINCIPAL - PORTABLE PURCHASE)	\$ 125,294.00	\$ 21,465.52	\$ 146,759.52	-	\$ 146,759.52	\$ 109,470.86
TOTAL EXPENSE	\$ 3,690,294.00	\$ 1,498,801.79	\$ 5,189,095.79	\$ 1,512,784.00	\$ 6,701,888.79	\$ 2,856,773.11
9710-0100 (DESIGNATED FOR FUTURE FACILITY PROJECTS)	\$ 3,089,712.00	\$ 1,176,422.18	\$ 4,236,134.18	\$ (1,456,827.75)	\$ 2,779,306.43	
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 6,750,006.00	\$ 2,675,223.97	\$ 9,425,229.97	\$ 55,966.25	\$ 9,481,196.22	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,402,586.00	1,402,586.00	1,402,586.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	25,000.00	39,154.35	42,000.00	68.0%
5) TOTAL REVENUES			10,000.00	1,427,586.00	1,441,740.35	1,444,586.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	23,400.00	24,924.50	33,455.00	-43.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	6,925.00	1,270.00	New
6) Capital Outlay		6000-6999	429,165.00	997,063.59	538,265.59	1,004,123.13	-0.7%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			429,165.00	1,020,463.59	570,115.09	1,038,848.13	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,165.00)	407,122.41	871,625.26	405,737.87	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	1,379,186.00	1,379,186.00	1,379,186.00	0.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(1,379,186.00)	(1,379,186.00)	(1,379,186.00)	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(419,165.00)	(972,063.59)	(507,560.74)	(973,448.13)	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	758,361.00	1,876,120.93		1,876,120.93	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,361.00	1,876,120.93		1,876,120.93	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,361.00	1,876,120.93		1,876,120.93	
2) Ending Balance, June 30 (E + F1e)			339,196.00	904,057.34		902,672.80	
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	339,196.00	904,057.34		902,672.80	
Future Facility Needs	9010	9780	339,196.00				
Future Facility Needs	0000	9780		220,664.20			
Future Facility Needs	7710	9780		683,393.14			
Future Facility Needs	0000	9780				237,664.20	
Future Facility Needs	7710	9780				665,008.80	
c) Undesignated Amount		9790					0.00
d) Unappropriated Amount		9790	0.00	0.00			

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**SCHOOL FACILITY FUND PROP 1A (35)
2006-07 2nd INTERIM BUDGET
January 31, 2007**

	ORIGINAL BUDGET July 1, 2006	CHANGES January 31, 2006	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 758,361.00	\$ 1,117,756.93	\$ 1,876,120.93	\$ -	\$ 1,876,120.93	
8545 (STATE MODERNIZATION APPORTIONMENT)	\$ -	\$ 1,402,586.00	\$ 1,402,586.00	\$ -	\$ 1,402,586.00	\$ 1,402,586.00
8590 (ALL OTHER STATE REVENUE)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8660 (INTEREST)	\$ 10,000.00	\$ 15,000.00	\$ 25,000.00	\$ 17,000.00	\$ 42,000.00	\$ 39,154.35
8699 (OTHER LOCAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8919 (TRANSFERS FROM OTHER FUNDS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 10,000.00	\$ 1,417,586.00	\$ 1,427,586.00	\$ 17,000.00	\$ 1,444,586.00	\$ 1,441,740.35
TOTAL INCOME & BEGINNING BALANCE	\$ 768,361.00	\$ 2,535,345.93	\$ 3,303,706.93	\$ 17,000.00	\$ 3,320,706.93	
EXPENSE						
4000 (SUPPLIES)	\$ -	\$ 23,400.00	\$ 23,400.00	\$ 10,055.00	\$ 33,455.00	\$ 24,924.50
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$ -	\$ -	\$ -	\$ 1,270.00	\$ 1,270.00	\$ 6,925.00
6000 (CAPITAL OUTLAY)	\$ 429,185.00	\$ 567,896.59	\$ 997,083.59	\$ 7,059.54	\$ 1,004,123.13	\$ 536,265.59
7619 (INTERFUND TRANSFER OUT)	\$ -	\$ 1,379,186.00	\$ 1,379,186.00	\$ -	\$ 1,379,186.00	\$ 1,379,186.00
TOTAL EXPENSE	\$ 429,185.00	\$ 1,970,484.59	\$ 2,399,649.59	\$ 18,384.54	\$ 2,418,034.13	\$ 1,949,301.09
9710 (DESIGNATED FOR FUTURE FACILITY NEEDS)	\$ 339,196.00	\$ 564,861.34	\$ 904,057.34	\$ (1,384.54)	\$ 902,672.80	
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$ 768,361.00	\$ 2,535,345.93	\$ 3,303,706.93	\$ 17,000.00	\$ 3,320,706.93	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	46,033.03	70,500.00	41.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	46,033.03	70,500.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,918,946.00	2,018,946.00	100,000.00	2,018,946.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,918,946.00	2,018,946.00	100,000.00	2,018,946.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,868,946.00)	(1,968,946.00)	(53,966.97)	(1,948,446.00)	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	1,000,000.00	2,379,186.00	1,379,186.00	2,379,186.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	2,379,186.00	1,379,186.00	2,379,186.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(868,946.00)	410,240.00	1,325,219.03	430,740.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	1,368,946.00	1,443,743.15		1,443,743.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,368,946.00	1,443,743.15		1,443,743.15	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,368,946.00	1,443,743.15		1,443,743.15	
2) Ending Balance, June 30 (E + F1e)			500,000.00	1,853,983.15		1,874,483.15	
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							
Future Facility Needs	9010	9780	500,000.00				
Future Facility Needs	0000	9780		1,853,983.15			
Future Facility Needs	0000	9780				1,874,483.15	
c) Undesignated Amount							
d) Unappropriated Amount		9790	0.00	0.00		0.00	

SPECIAL RESERVE FOR CAPITAL OUTLAY FUND (43)
2006-07 2nd INTERIM BUDGET
 January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$1,366,946.00	\$74,797.15	\$1,443,743.15	\$0.00	\$1,443,743.15	
8290 (FEDERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,033.03
8660 (INTEREST)	\$50,000.00	\$0.00	\$50,000.00	\$20,500.00	\$70,500.00	\$0.00
8912 (TRANSFER FROM GN FD FOR FACILITIES)	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00
8919 (TRANSFER FROM FUND 35)	\$0.00	\$1,379,186.00	\$1,379,186.00	\$0.00	\$1,379,186.00	\$1,379,186.00
TOTAL INCOME	\$1,050,000.00	\$1,379,186.00	\$2,429,186.00	\$20,500.00	\$2,449,686.00	\$1,425,219.03
TOTAL INCOME & BEGINNING BALANCE	\$2,416,946.00	\$1,453,963.15	\$3,872,929.15	\$20,500.00	\$3,893,429.15	
EXPENSE						
TOTAL EXPENSE						
5000 (SERVICES & OTHER OPERATING EXPENSES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
6000 (CAPITAL OUTLAY)	\$1,918,946.00	\$100,000.00	\$2,018,946.00	\$0.00	\$2,018,946.00	\$100,000.00
TOTAL EXPENSES	\$1,918,946.00	\$100,000.00	\$2,018,946.00	\$0.00	\$2,018,946.00	\$100,000.00
9710 (DESIGNATED FOR FUTURE FACILITY NEEDS)	\$500,000.00	\$1,353,963.15	\$1,853,963.15	\$20,500.00	\$1,874,463.15	
9710 (DESIGNATED FOR ECONOMIC UNCERTAINTIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$2,418,946.00	\$1,453,963.15	\$3,872,929.15	\$20,500.00	\$3,893,429.15	

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2006/07 Second Interim
Bond Interest and Redemption 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)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,963,100.00	1,963,100.00	0.00	1,963,100.00	0.0%
5) TOTAL REVENUES			1,963,100.00	1,963,100.00	0.00	1,963,100.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,637,500.00	1,637,500.00	0.00	1,637,500.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,637,500.00	1,637,500.00	0.00	1,637,500.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			325,600.00	325,600.00	0.00	325,600.00	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

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2006/07 Second Interim
Bond Interest and Redemption 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)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			325,600.00	325,600.00	0.00	325,600.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	2,866,521.00	2,495,432.02		2,495,432.02	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,866,521.00	2,495,432.02		2,495,432.02	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,866,521.00	2,495,432.02		2,495,432.02	
2) Ending Balance, June 30 (E + F1e)			3,192,121.00	2,821,032.02		2,821,032.02	
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						2,821,032.02	
d) Unappropriated Amount			3,192,121.00	2,821,032.02			

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BOND INTEREST AND REDEMPTION FUND (51)
2006-07 2nd INTERIM BUDGET
 January 31, 2007

	ORIGINAL BUDGET July 1, 2006	CHANGES January 31, 2007	REVISED BUDGET October 31, 2006	CHANGES	REVISED BUDGET January 31, 2007	ACTUALS January 31, 2007
INCOME						
BEGINNING BALANCE	\$2,866,521.00	(\$371,088.98)	\$2,495,432.02	\$0.00	\$2,495,432.02	\$0
8660 (INTEREST)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0
8611 (VOTER INDEBTEDNESS SECURED ROLL)	\$1,750,000.00	\$0.00	\$1,750,000.00	\$0.00	\$1,750,000.00	\$0
8612 (VOTER INDEBTEDNESS UNSECURED ROLL)	\$124,000.00	\$0.00	\$124,000.00	\$0.00	\$124,000.00	\$0
8613 (PRIOR YEAR TAXES)	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$32,000.00	\$0
8614 (SUPPLEMENTAL TAXES)	\$47,100.00	\$0.00	\$47,100.00	\$0.00	\$47,100.00	\$0
TOTAL INCOME	\$1,963,100.00	\$0.00	\$1,963,100.00	\$0.00	\$1,963,100.00	\$0.00
TOTAL INCOME & BEGINNING BALANCE	\$4,829,621.00	(\$371,088.98)	\$4,458,532.02	\$0.00	\$4,458,532.02	\$0.00
EXPENSE						
7433 (BOND REDEMPTIONS)	\$1,035,000.00	\$0.00	\$1,035,000.00	\$0.00	\$1,035,000.00	\$0
7434 (BOND INTEREST)	\$602,500.00	\$0.00	\$602,500.00	\$0.00	\$602,500.00	\$0
TOTAL EXPENSE	\$1,637,500.00	\$0.00	\$1,637,500.00	\$0.00	\$1,637,500.00	\$0.00
9710 (DESIGNATED FOR BOND PAYMENTS)	\$3,192,121.00	(\$371,088.98)	\$2,821,032.02	\$0.00	\$2,821,032.02	\$0.00
TOTAL EXPENSE & AMOUNT DESIGNATED FOR ECONOMIC UNCERTAINTIES	\$4,829,621.00	(\$371,088.98)	\$4,458,532.02	\$0.00	\$4,458,532.02	\$0.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,528.89	3,500.00	40.0%
5) TOTAL REVENUES			2,500.00	2,500.00	1,528.89	3,500.00	
B. EXPENDITURES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,500.00	2,500.00	0.00	2,500.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,528.89	1,000.00	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,528.89	1,000.00	
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		9791	68,973.00	68,746.52		68,746.52	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,973.00	68,746.52		68,746.52	
d) Other Restatements		9795	0.00	0.00		0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,973.00	68,746.52		68,746.52	
2) Ending Balance, June 30 (E + F1e)			68,973.00	68,746.52		69,746.52	
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						69,746.52	
d) Unappropriated Amount		9790	68,973.00	68,746.52			

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FIELD ACT SAFETY BUILDING FUND (53/54)
2006-07 2nd INTERIM BUDGET
January 31, 2007

	ORIGINAL BUDGET	CHANGES	REVISED BUDGET	CHANGES	REVISED BUDGET	ACTUALS
	July 1, 2006	January 31, 2007	October 31, 2006	January 31, 2007	January 31, 2007	January 31, 2007
INCOME						
BEGINNING BALANCE	\$ 68,973.00	\$ (226.48)	\$ 68,746.52	\$ -	\$ 68,746.52	\$ -
8611 LOAN TAX	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
8612 UNSECURED ROLL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8613 PRIOR YEAR TAX	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
8614 SUPPLEMENTAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43.35
8660 INTEREST	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 1,485.54
8699 OTHER LOCAL INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INCOME	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 3,500.00	\$ 1,528.89
TOTAL INCOME & BEGINNING BALANCE	\$ 71,473.00	\$ (226.48)	\$ 71,246.52	\$ 1,000.00	\$ 72,246.52	
EXPENSE						
7432 STATE SCHOOL BLDG REPAYMENT	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
TOTAL EXPENSE	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
9780 DESIGNATED FOR DEBT REPAYMENT	\$ 68,973.00	\$ (226.48)	\$ 68,746.52	\$ 1,000.00	\$ 69,746.52	
TOTAL EXPENSE & RESERVES	\$ 71,473.00	\$ (226.48)	\$ 71,246.52	\$ 1,000.00	\$ 72,246.52	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
A. REVENUES							
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00	
B. EXPENSES							
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	% Diff Column B & D (E)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			0.00	0.00	0.00	0.00	
F. NET ASSETS							
1) Beginning Net Assets							
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.0%
b) Audit Adjustments		9793	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	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	0.00		0.00	
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00		0.00	
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	0.00	0.00		0.00	
c) Undesignated Amount						0.00	
d) Unappropriated Amount			0.00	0.00			

RETIREE BENEFIT FUND (71)
2006-07 2nd INTERIM BUDGET
 January 31, 2007

	ORIGINAL BUDGET July 1, 2005	CHANGES January 31, 2007	REVISED BUDGET October 31, 2005	CHANGES October 31, 2005	ACTUALS October 31, 2005
INCOME					
BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
8660 (INTEREST)	\$0	\$0	\$0	\$0	\$0
8674 (RETIREE PREMIUMS)	\$0	\$0	\$0	\$0	\$0
TOTAL INCOME	\$0	\$0	\$0	\$0	\$0
TOTAL INCOME & BEGINNING BALANCE	\$0	\$0	\$0	\$0	\$0
EXPENSE					
5000 (BENEFIT EXPENSE)	\$0	\$0	\$0	\$0	\$0
7619 (TRANSFER TO SPECIAL RESERVE FUND)	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSE	\$0	\$0	\$0	\$0	\$0
9710 (DESIGNATED FOR H&W FUTURE COSTS)	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSE & RESERVES	\$0	\$0	\$0	\$0	\$0

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