

**MERCED UNION HIGH SCHOOL DISTRICT**  
**2007-08 Second Period Interim Budget**  
**March 19, 2008**  
(Actual Revenue and Expenses through January 31, 2008)

Board Reference Material

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

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 19, 2008

Signed: \_\_\_\_\_

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yvonne E. 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?		X
		• If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for any of the current or two subsequent years?		X
S7A	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in the estimates for OPEB unfunded liabilities?	X	
S7B	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in the estimates for other self-insured benefits?	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)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current year?	X	

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

## Board Action for Approval of the 2007-08 Second Interim Report

### Attachment A

The Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards prescribed by the Superintendent of Public Instruction.

In certifying the 2007-08 Second Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized if the Governor's January 2008 Budget Proposal is enacted as proposed, or if the fiscal condition further deteriorates, the District will implement \$1,821,169 in ongoing budget reductions to maintain the positive certification. It is further recognized that the District will submit a detailed list of Board approved ongoing budget reductions with the 2008-09 July 1<sup>st</sup> Budget.

Meeting Date: \_\_\_ March 19, 2008 \_\_\_

Signed: \_\_\_\_\_ (President of the Governing Board)

# MERCED UNION HIGH SCHOOL DISTRICT

## 2007-08 Fiscal Year Second Period Interim Budget Report General Fund Budget -- Supplemental Narrative (Actuals through January 31, 2008)

### A. REVENUES

*Total projected General Fund revenue and transfers total \$90,588,169*

#### 1) Revenue Limit

*Total projected Revenue Limit income is \$67,195,978.*

The second interim budget projects a net increase of \$46,418 in revenue limit income compared to the first interim budget representing an increase of .1%. The net change in projected revenue limit income is primarily due to an adjustment to PERS Reduction; and a projected ADA increase of 2.62.

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. The lower of the two projections was used for projected funded ADA for 2007-08 that was budgeted at 9,898 in the July 1<sup>st</sup> budget.

**The second interim budget projects funded ADA for 2007-08 at 9,939, an increase of 2.62 over the first interim budget.**

The 2007-08 statewide average COLA was 4.53% and was fully funded. There is no equalization aid for 2007-08.

#### 2) Federal Revenues

*Total projected Federal Revenue is \$8,083,946.*

The second interim budget indicates a net decrease of \$376,506 in federal income as compared to the first interim budget.

Noteworthy changes from the first interim budget in budgeted federal revenue (including current year allocations, deferred revenue, and carryovers) include: an increase of \$19,146 in Special Ed: IDEA Basic Local Assistance Entitlement (formerly PL94-142); a decrease of \$358,990 in Special Ed: Workability I due to the California Department of Education (CDE) changing the revenue to Other State Revenue from Federal Revenue; a decrease of \$36,662 in Vocational Programs: Voc & Applied Tech Secondary II (Carl Perkins). Any increase/decrease in budgeted revenues for categorical programs is offset in budgeted expenditures for categorical programs.

3) State Revenues (other than Revenue Limit)

*Total projected Other State Revenue is \$12,796,533.*

The second interim budget indicates a net increase of \$866,325 in Other State Revenues as compared to first interim budget.

Noteworthy changes from the first interim budget in budgeted Other State Revenue (current year allocations and carryovers) include: an increase of \$87,492 in School Safety & Violence Prevention; an increase of \$147,127 in Special Education Entitlement; and an increase of \$358,990 in Special Ed: Workability I due to the CDE moving the grant to Other State Revenue from Federal Revenue .

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

4) Other Revenues

*Total projected Other Local Revenue is \$2,008,712.*

*Total projected Transfers In are \$503,000.*

Other budgeted revenue increased \$1,600 since the first interim budget. The District is budgeting \$650,000 as General Fund interest income for the 2007-08 fiscal year. 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 increase 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 are projected to total \$95,483,036.*

### 1) Certificated Salaries

*Total budgeted for Certificated Salaries is \$ 42,854,975.*

Budgeted certificated salaries show a net increase of \$1,957,836 compared to the first interim budget. All positions in position control as of January 28, 2008 are reflected in this budget which includes routine refinement resulting in a more accurate reflection of anticipated labor costs. Certificated Full-Time Equivalents (FTEs) were decreased by 5.3 reflecting the deletion of unfilled sections. Since the first interim budget was adopted a negotiated settlement of a 4.56% cost of living adjustment with the certificated bargaining unit has been finalized.

### 2) Classified Salaries

*Total budgeted for Classified Salaries is \$13,502,812.*

The second interim budget displays a net increase of \$295,646. Since the first interim budget was adopted, a negotiated settlement of a 4.56% cost of living adjustment with the classified bargaining unit has been finalized. After position control was rolled for the first interim budget much refinement in position control has taken place. As a result, the amount budgeted for salaries and benefits at second interim should now be a more accurate reflection of actual anticipated classified salary costs.

### 3) Employee Benefits

*Total budgeted for Employee Benefits is \$ 17,800,619.*

Budgeted expense for employee benefits increased \$283,298 from the first interim budget.

The rates budgeted for statutory benefits are the same countywide with the exception of workers' compensation, which, for the MUHSD, will be \$1.7015 per \$100 of payroll, compared to \$1.9998 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 9.306%; 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%.



a. *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, 2007 and through September 30, 2008, the annual base premiums for the six plans are as follows:

- Premium medical/Premier dental \$16,079.40
- Premium medical/PPO dental \$15,563.40
- Standard medical/Premier dental \$13,665.00
- Standard medical/PPO dental \$13,149.00
- Basic medical/Premier dental \$8,817.00
- Basic medical/PPO dental \$8,301.00

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, 2007 through September 30, 2008 for each plan is as follows:

- Premium medical/Premier dental \$15,575.64
- Premium medical/PPO dental \$15,059.64
- Standard medical/Premier dental \$13,161.24
- Standard medical/PPO dental \$12,645.24
- Basic medical/Premier dental \$8,817.00
- Basic medical/PPO dental \$8,301.00

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, 2007 through September 30, 2008 (no deduction from July warrants).

Certificated employee annual contribution to health care premiums:

- Premium medical/Premier dental \$6,275.64
- Premium medical/PPO dental \$5,759.64
- Standard medical/Premier dental \$3,861.24

• Standard medical/PPO dental	\$3,345.24
• Basic medical/Premier dental	\$0.00
• Basic medical/PPO 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, 2007.

b. *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, 2007 through September 30, 2008, the annual base premiums for the six plans are as follows:

• Premium medical/Premier dental	\$13,945.80
• Premium medical/PPO dental	\$13,393.80
• Standard medical/Premier dental	\$13,189.80
• Standard medical/PPO dental	\$12,637.80
• Basic medical/Premier dental	\$8,869.80
• Basic medical/PPO dental	\$8,317.80

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, 2007 through September 30, 2008 for each plan is as follows:

• Premium medical/Premier dental	\$13,516.80
• Premium medical/PPO dental	\$12,964.80
• Standard medical/Premier dental	\$12,760.80
• Standard medical/PPO dental	\$12,208.80
• Basic medical/Premier dental	\$8,869.80
• Basic medical/PPO dental	\$8,317.80

As a result of a negotiated settlement with the classified bargaining unit in 2006-07, 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, 2007 through September 30, 2008 (no deduction from July warrants).

Classified employee annual contribution to health care premiums:

• Premium medical/Premier dental	\$3,307.80
• Premium medical/PPO dental	\$2,755.80
• Standard medical/Premier dental	\$2,551.80
• Standard medical/PPO dental	\$1,999.80
• Basic medical/Premier dental	\$0.00
• Basic medical/PPO 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, 2007.

c. *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 2007-08 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 and accidental death and dismemberment insurance in the amount of \$10,000. The cost of \$21.60 per year per employee is included in the budget.

d. *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 (i.e. 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 retired 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, 5000, and 6000 accounts total \$19,538,287.*

*Budgeted expenditures in 7000 accounts, other than transfers, total \$424,877.*

*Budgeted transfers out of the General Fund total \$ 1,361,466.*

The second interim budget reflects a net increase of \$413,593 in the 4000, 5000 and 6000 accounts from the first interim budget. Expenditures from the 4000, 5000 and 6000 accounts are for most expenses not associated with salaries and benefits. Increases in budgeted expenditures are due primarily to carryovers, purchases made prior-year but not received and paid for until the current budget year, increased budgeted expenses resulting from increased budgeted revenue especially restricted Federal and State funding, and transfers made from labor and benefit accounts.

The 7000 accounts, which include direct support and indirect costs, show an increase of \$147,127 change from the first interim budget.

Budgeted transfers out of the General Fund decreased \$3,432,008. Transfers were decreased at second interim due to the possibility of revenue limit and other state revenues deficits in fiscal year 2008-09.

Budgeted transfers-out total \$1,361,466 and include: (1) \$449,663 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) \$411,803 to the Special Reserve Fund to be designated for 2008 certificated Golden Handshake costs.

There are no major multi-year commitments beyond those depicted in the Summary Review of the 2007-08 budget.

**C. FUND BALANCE, RESERVES**

*General Fund Beginning Balance (July 1, 2007) was \$ 15,401,742.*

*General Fund Ending Balance (June 30, 2008) is projected to be \$ 10,506,875.*

Total projected General Fund revenue, including budgeted transfers into the General Fund, in the second interim budget is \$90,588,169 and projected expenditures, including transfers out of the General Fund, total \$95,483,036. For the 2007-08 budget year, budgeted expenses exceed budgeted revenue by \$4,894,867 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 2007-08 budgeted expenses or expenses to be paid from carryover not reported as current year revenue but as part of the ending fund balance:

- ❖ \$184,540 site and program carryovers including
  - \$21,346 for "Closing the Gap"
  - \$163,194 school site carryover
- ❖ \$4,476,932 legally restricted categorical carryover
- ❖ \$966,897 other restricted use carryover
  - \$444,280 retiree self-pay health insurance premiums
  - \$72,269 miscellaneous grant carryovers
  - \$450,348 medical administration (MAA) carryover
- ❖ \$411,803 One-time transfers out of the General Fund for Golden Handshake

The above list totals \$6,040,172. 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 2007-08 General Fund beginning balance was \$15,401,742. With current fiscal year budgeted expenses exceeding current fiscal year budgeted revenue by \$4,894,867 the General Fund balance would be decreased by a like amount, yielding a projected ending General Fund balance of \$10,506,875.

The District is required to maintain a minimum 3% reserve for economic uncertainties. Calculated on current budgeted expenditures, the minimum required 3% reserve would be \$2,864,491. Adding in stores (warehouse inventory) and revolving fund, the district minimum reserve would be \$3,084,491.

The District's General Fund 2007-08 projected ending fund balance of \$10,506,875 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 a decrease of approximately \$2.4 million in revenue in fiscal year 2008-09 compared to 2007-08. The available ending balance of \$5,005,548 has been designated for future Budget Stabilization. This money would not be transferred nor expanded without future board action. The second interim budget shows zero dollars undesignated.

It is important to emphasize that concern continues about the State of California's budget climate. 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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	68,152,311.00	65,556,761.36	38,065,810.00	65,603,179.10	46,417.74	0.1%
2) Federal Revenue		8100-8299	18,500.00	20,494.48	0.00	20,494.48	0.00	0.0%
3) Other State Revenue		8300-8599	1,726,720.00	2,617,130.66	1,218,301.61	2,883,840.66	266,710.00	10.2%
4) Other Local Revenue		8600-8799	1,272,300.00	1,530,493.51	691,690.79	1,531,293.51	800.00	0.1%
5) TOTAL, REVENUES			71,169,831.00	69,724,880.01	39,975,802.40	70,038,807.75		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	32,688,125.00	33,199,289.51	18,214,490.40	35,151,967.87	(1,952,678.36)	-5.9%
2) Classified Salaries		2000-2999	8,519,750.00	8,679,790.06	4,935,945.75	8,977,294.03	(297,503.97)	-3.4%
3) Employee Benefits		3000-3999	12,949,535.00	13,244,314.37	7,251,586.24	13,531,176.53	(286,862.16)	-2.2%
4) Books and Supplies		4000-4999	3,494,778.55	3,508,974.01	1,527,408.69	3,423,717.11	85,256.90	2.4%
5) Services and Other Operating Expenditures		5000-5999	6,761,645.00	6,021,572.17	3,164,385.85	6,071,119.01	(49,546.84)	-0.8%
6) Capital Outlay		6000-6999	127,048.00	396,283.94	393,534.46	482,134.81	(85,850.87)	-21.7%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	95,858.00	95,858.00	0.00	95,858.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(775,478.00)	(768,475.60)	0.00	(765,179.46)	(3,296.14)	0.4%
9) TOTAL, EXPENDITURES			63,861,261.55	64,377,606.46	35,487,351.39	66,968,087.90		
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,308,569.45	5,347,273.55	4,488,451.01	3,070,719.85		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	503,000.00	503,000.00	0.00	503,000.00	0.00	0.0%
b) Transfers Out		7610-7629	4,393,387.47	4,343,810.90	200,000.00	911,803.00	3,432,007.90	79.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,467,481.00)	(5,432,848.86)	1,940.03	(5,496,687.86)	(63,839.00)	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,357,868.47)	(9,273,659.76)	(198,059.97)	(5,905,490.86)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,049,299.02)	(3,926,386.21)	4,290,391.04	(2,834,771.01)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,554,480.41	10,924,810.06		10,924,810.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,554,480.41	10,924,810.06		10,924,810.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,554,480.41	10,924,810.06		10,924,810.06		
2) Ending Balance, June 30 (E + F1e)			5,505,181.39	6,998,423.85		8,090,039.05		
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	2,498,022.21	2,874,526.34		2,864,491.08		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,498,022.21	3,903,897.51		5,005,547.97		
Future Facility Needs	0000	9780	1,500,000.00					
Technology	0000	9780	698,022.21					
Cert. Golden Handshake	0000	9780	300,000.00					
Future Facility Needs	0000	9780		2,703,897.00				
Technology	0000	9780		800,000.00				
Cert. Golden Handshake	0000	9780		400,000.51				
Budget Stabilization	0000	9780				5,005,547.97		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			289,136.97	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)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,662,237.00	1,592,798.64	0.00	1,592,798.64	0.00	0.0%
2) Federal Revenue		8100-8299	7,808,259.00	8,439,957.52	2,186,034.08	8,063,451.52	(376,506.00)	-4.5%
3) Other State Revenue		8300-8599	9,186,297.00	9,313,077.40	5,533,898.95	9,912,692.36	599,614.96	6.4%
4) Other Local Revenue		8600-8799	398,000.00	476,618.50	231,661.00	477,418.50	800.00	0.2%
5) TOTAL REVENUES			19,054,793.00	19,822,452.06	7,951,594.03	20,046,361.02		
<b>B EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,038,569.00	7,697,849.87	4,456,803.19	7,703,007.16	(5,157.29)	-0.1%
2) Classified Salaries		2000-2999	4,313,229.00	4,527,376.12	2,391,277.45	4,525,518.01	1,858.11	0.0%
3) Employee Benefits		3000-3999	3,946,804.00	4,273,006.97	2,265,745.57	4,269,442.67	3,564.30	0.1%
4) Books and Supplies		4000-4999	6,183,594.00	6,805,513.12	2,445,073.12	7,001,089.67	(195,576.55)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	1,762,508.00	2,277,350.89	943,548.12	2,391,338.12	(113,987.23)	-5.0%
6) Capital Outlay		6000-6999	130,000.00	115,000.00	33,433.75	168,888.38	(53,888.38)	-46.9%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	436,726.00	454,071.64	0.00	601,198.64	(147,127.00)	-32.4%
8) Transfers of Indirect/Direct Support Costs		7300-7399	503,279.00	496,295.60	0.00	492,999.46	3,296.14	0.7%
9) TOTAL EXPENDITURES			24,314,709.00	26,646,464.21	12,535,881.20	27,153,482.11		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(5,259,916.00)	(6,824,012.15)	(4,584,287.17)	(7,107,121.09)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	335,948.00	449,663.00	449,663.00	449,663.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,467,481.00	5,432,848.86	(1,940.03)	5,496,687.86	63,839.00	1.2%
4) TOTAL OTHER FINANCING SOURCES/USES			5,131,533.00	4,983,185.86	(451,603.03)	5,047,024.86		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(128,383.00)	(1,840,826.29)	(5,035,890.20)	(2,060,096.23)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,150,770.61	4,476,931.74		4,476,931.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,150,770.61	4,476,931.74		4,476,931.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,150,770.61	4,476,931.74		4,476,931.74		
2) Ending Balance, June 30 (E + F1e)			3,022,387.61	2,636,105.45		2,416,835.51		
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	3,022,387.61	2,636,105.45		2,416,835.51		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	69,814,548.00	67,149,560.00	38,065,810.00	67,195,977.74	46,417.74	0.1%
2) Federal Revenue		8100-8299	7,826,759.00	8,460,452.00	2,186,034.08	8,083,946.00	(376,506.00)	-4.5%
3) Other State Revenue		8300-8599	10,913,017.00	11,930,208.06	6,752,200.56	12,796,533.02	866,324.96	7.3%
4) Other Local Revenue		8600-8799	1,670,300.00	2,007,112.01	923,351.79	2,008,712.01	1,600.00	0.1%
5) TOTAL, REVENUES			90,224,624.00	89,547,332.07	47,927,396.43	90,085,168.77		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,726,694.00	40,897,139.38	22,671,293.59	42,854,975.03	(1,957,835.65)	-4.8%
2) Classified Salaries		2000-2999	12,832,979.00	13,207,166.18	7,327,223.20	13,502,812.04	(295,645.86)	-2.2%
3) Employee Benefits		3000-3999	16,896,339.00	17,517,321.34	9,517,331.81	17,800,619.20	(283,297.86)	-1.6%
4) Books and Supplies		4000-4999	9,678,372.55	10,314,487.13	3,972,481.81	10,424,806.78	(110,319.65)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	8,524,153.00	8,298,923.06	4,107,933.97	8,462,457.13	(163,534.07)	-2.0%
6) Capital Outlay		6000-6999	257,048.00	511,283.94	426,968.21	651,023.19	(139,739.25)	-27.3%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	532,584.00	549,929.64	0.00	697,056.64	(147,127.00)	-26.8%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(272,199.00)	(272,180.00)	0.00	(272,180.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			88,175,970.55	91,024,070.67	48,023,232.59	94,121,570.01		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,048,653.45	(1,476,738.60)	(95,836.16)	(4,036,401.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	503,000.00	503,000.00	0.00	503,000.00	0.00	0.0%
b) Transfers Out		7610-7629	4,729,335.47	4,793,473.90	649,663.00	1,361,466.00	3,432,007.90	71.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,226,335.47)	(4,290,473.90)	(649,663.00)	(858,466.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,177,682.02)	(5,767,212.50)	(745,499.16)	(4,894,867.24)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,705,251.02	15,401,741.80		15,401,741.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,705,251.02	15,401,741.80		15,401,741.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,705,251.02	15,401,741.80		15,401,741.80		
2) Ending Balance, June 30 (E + F1e)			8,527,569.00	9,634,529.30		10,506,874.56		
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	3,022,387.61	2,636,105.45		2,416,835.51		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	2,498,022.21	2,874,526.34		2,864,491.08		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,498,022.21	3,903,897.51		5,005,547.97		
Future Facility Needs	0000	9780	1,500,000.00					
Technology	0000	9780	698,022.21					
Cert. Golden Handshake	0000	9780	300,000.00					
Future Facility Needs	0000	9780		2,703,897.00				
Technology	0000	9780		800,000.00				
Cert. Golden Handshake	0000	9780		400,000.51				
Budget Stabilization	0000	9780				5,005,547.97		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			289,136.97	0.00				

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Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	9,661.07	9,661.07	9,699.57	9,699.57	38.50	0%
4. Special Education	236.59	236.59	239.05	239.05	2.46	1%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	208.89	208.89	205.44	205.44	(3.45)	-2%
6. Special Education	122.23	122.23	121.85	121.85	(0.38)	0%
7. TOTAL, K-12 ADA	10,228.78	10,228.78	10,265.91	10,265.91	37.13	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	46.58	46.58	46.58	46.58	0.00	0%
11. Adults Enrolled, State Apportioned	586.24	586.24	586.24	586.24	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	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	632.82	632.82	632.82	632.82	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	10,861.60	10,861.60	10,898.73	10,898.73	37.13	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	335,900.00	335,900.00	397,900.00	397,900.00	62,000.00	18%
18. TOTAL, SUPPLEMENTAL HOURS	335,900.00	335,900.00	397,900.00	397,900.00	62,000.00	18%



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	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	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	10.74	21.13	22.24	22.24	1.11	5%
b. Pupil Hours for 7th & 8th Hours (report in hours)	1,000.00	1,000.00	1,870.00	1,870.00	870.00	87%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,386.38	6,386.38	6,386.58
2. Inflation Increase	0041	290.00	290.00	290.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,676.38	6,676.38	6,676.58
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,676.38	6,676.38	6,676.58
b. Revenue Limit ADA	0033	10,228.78	10,228.78	10,265.91
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	68,291,222.22	68,291,222.22	68,541,169.39
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	961,357.00	961,357.00	1,078,526.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	71,461.00	71,461.00	76,030.00
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	69,324,040.22	69,324,040.22	69,695,725.39
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	69,324,040.22	69,324,040.22	69,695,725.39
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	22,687.00	22,687.00	24,663.00
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	410,374.00	410,374.00	415,186.74
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)	---	(387,687.00)	(387,687.00)	(390,523.74)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	68,936,353.22	68,936,353.22	69,305,201.65

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Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0117	10,885,642.00	10,885,642.00	12,804,602.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	18,356.00	18,356.00	18,220.00
28. Less: Charter Schools In-lieu Taxes	0124	56,760.00	56,760.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,847,238.00	10,847,238.00	12,822,822.00
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	58,089,115.22	58,089,115.22	56,482,379.65
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	2,171,421.00	2,171,421.00	3,414,430.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	1,305,810.78	1,305,810.78	890,019.25
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(865,610.22)	(865,610.22)	(2,524,410.75)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	57,223,505.00	57,223,505.00	53,957,968.90
<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311)				
43. Core Academic Program	9001	259,880.00	259,880.00	228,694.00
44. California High School Exit Exam	9002	1,053,924.00	1,053,924.00	1,363,552.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	48,767.00	48,767.00	66,568.00



Object	July	August	September	October	November	December
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):						
November						
9110	10,401,232.00	14,899,019.00	14,585,779.00	13,312,336.00	12,764,209.00	12,574,376.00
<b>A. BEGINNING CASH</b>						
<b>B. RECEIPTS</b>						
Revenue Limit Sources						
Property Taxes	51,893.00	70.00	815,494.00		1,755,553.00	5,108,772.00
Principal Apportionment	2,887,845.00	6,472,418.00	4,113,652.00	4,145,819.00	4,145,820.00	4,145,820.00
Miscellaneous Funds	25,204.00	31,702.00	32,399.00	32,262.00	31,797.00	32,672.00
Federal Revenue	1,703.00	220,687.00	(1,347,641.00)	1,091,707.00	529,088.00	57,365.00
Other State Revenue	161,183.00	68,954.00	717,345.00	1,918,204.00	854,637.00	975,758.00
Other Local Revenue	5,426.00	66,681.00	79,978.00	197,064.00	24,407.00	69,396.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	3,133,254.00	6,860,512.00	4,411,227.00	7,385,056.00	7,341,302.00	10,389,783.00
<b>C. DISBURSEMENTS</b>						
Certificated Salaries	898,803.00	3,545,491.00	3,578,168.00	3,660,255.00	3,686,734.00	3,709,231.00
Classified Salaries	703,832.00	994,016.00	1,024,271.00	1,036,690.00	1,415,525.00	1,091,931.00
Employee Benefits	377,411.00	1,371,083.00	1,525,688.00	1,542,821.00	1,593,411.00	1,558,470.00
Books, Supplies and Services	219,910.00	1,990,187.00	1,526,658.00	1,714,102.00	1,006,941.00	966,284.00
Capital Outlay	0.00	25,496.00	144,699.00	153,797.00	47,164.00	0.00
Other Outgo	71,288.00	(71,288.00)	974.00	0.00	(974.00)	0.00
Interfund Transfers Out		200,000.00	395,381.00	54,282.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non Expenditures						
<b>TOTAL DISBURSEMENTS</b>	2,271,244.00	8,054,985.00	8,195,839.00	8,161,947.00	7,748,801.00	7,325,916.00
<b>D. PRIOR YEAR TRANSACTIONS</b>						
Accounts Receivable	5,584,655.00	530,120.00	2,363,557.00	182,053.00	(32,154.00)	(17,849.00)
Accounts Payable	1,948,878.00	(351,113.00)	(147,612.00)	(46,711.00)	(249,820.00)	(253,995.00)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	3,635,777.00	881,233.00	2,511,169.00	228,764.00	217,666.00	236,146.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	4,497,787.00	(313,240.00)	(1,273,443.00)	(548,127.00)	(189,833.00)	3,300,013.00
<b>F. ENDING CASH (A + E)</b>	14,899,019.00	14,585,779.00	13,312,336.00	12,764,209.00	12,574,376.00	15,874,389.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>						

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ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	November 9110	15,874,389.00	17,598,607.00	18,800,465.74	16,304,911.74	15,196,414.74	15,724,332.74		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	57,644.00	30,121.00	705,105.00	2,054,112.00	1,178,508.00	1,065,550.00		12,822,822.00
Principal Apportionment	8010-8019	4,145,820.00	9,052,508.00	3,970,507.00	3,970,507.00	3,970,507.00	3,351,933.00		54,373,156.00
Miscellaneous Funds	8080-8099	33,156.00	70,229.74	30,745.00	31,624.00	31,614.00	31,624.00		415,028.74
Federal Revenue	8100-8299	1,633,125.00	824,302.00	75,060.00	756,351.00	1,837,131.00	2,405,068.00		8,083,946.00
Other State Revenue	8300-8599	2,056,120.00	738,718.00	1,282,211.00	1,612,755.00	1,462,714.00	947,934.00		12,796,533.00
Other Local Revenue	8600-8799	480,399.00	43,154.00	115,935.00	285,758.00	43,000.00	597,514.00		2,008,712.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	203,000.00	0.00		203,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		8,406,264.00	10,759,032.74	6,179,563.00	8,711,107.00	8,726,474.00	8,399,623.00	0.00	90,703,197.74
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,592,614.00	3,449,171.00	4,281,681.00	3,480,500.00	3,593,032.00	3,910,361.00		41,386,041.00
Classified Salaries	2000-2999	1,060,959.00	1,109,338.00	1,131,860.00	1,268,392.00	1,306,390.00	1,136,100.00		13,279,304.00
Employee Benefits	3000-3999	1,548,447.00	1,572,053.00	1,811,115.00	1,681,443.00	1,623,185.00	1,595,492.00		17,800,619.00
Books, Supplies and Services	4000-5999	656,333.00	1,944,178.00	2,415,058.00	2,497,646.00	1,893,058.00	1,004,907.00		17,835,262.00
Capital Outlay	6000-6599	55,810.00	14,965.00	34,198.00	32,569.00	3,223.00	2,311.00		514,232.00
Other Outgo	7000-7499	0.00	156,494.00	20,638.00	12,357.00	15,536.00	70,536.00		275,561.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00		649,663.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		6,914,163.00	8,246,199.00	9,694,550.00	8,972,907.00	8,434,424.00	7,719,707.00	0.00	91,740,682.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	45,735.00	(3,360.00)	30,762.00	(19,644.00)	145,102.00	(8,673,584.00)		135,393.00
Accounts Payable	9500	(186,382.00)	1,307,615.00	(988,671.00)	827,053.00	(90,766.00)	(1,992,191.00)		(223,715.00)
TOTAL PRIOR YEAR TRANSACTIONS		232,117.00	(1,310,975.00)	1,019,433.00	(846,697.00)	235,868.00	(6,681,393.00)	0.00	359,108.00
E. NET INCREASE/DECREASE (B - C + D)		1,724,218.00	1,201,858.74	(2,495,554.00)	(1,108,497.00)	527,918.00	(6,001,477.00)	0.00	(678,376.26)
F. ENDING CASH (A + E)		17,598,607.00	18,800,465.74	16,304,911.74	15,196,414.74	15,724,332.74	9,722,855.74		
G. ENDING CASH, PLUS ACCRUALS									9,722,855.74

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2007-08)	10,262.85	10,265.91	0.0%	Met
1st Subsequent Year (2008-09)	10,365.48	10,265.91	-1.0%	Met
2nd Subsequent Year (2009-10)	10,469.13	10,265.91	-1.9%	Met

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not changed since 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 (2007-08)	10,673	10,673	0.0%	Met
1st Subsequent Year (2008-09)	10,780	10,673	-1.0%	Met
2nd Subsequent Year (2009-10)	10,888	10,673	-2.0%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2004-05)	9,501	10,170	93.4%
Second Prior Year (2005-06)	9,750	10,646	91.6%
First Prior Year (2006-07)	9,936	10,616	93.6%
		Historical Average Ratio	92.9%

District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2007-08)	9,939	10,673	93.1%	Met
1st Subsequent Year (2008-09)	9,939	10,673	93.1%	Met
2nd Subsequent Year (2009-10)	9,939	10,673	93.1%	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)

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**4. CRITERION: Revenue Limit**

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2007-08)	66,773,778.00		
1st Subsequent Year (2008-09)	72,181,782.00	65,586,537.92	-9.1%	Not Met
2nd Subsequent Year (2009-10)	74,726,137.35	67,554,021.00	-9.6%	Not Met

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

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

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

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

Percent change is not met because of deficit applied to fiscal year 2008-09.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2004-05)	60,747,095.38	70,795,992.44	85.8%
Second Prior Year (2005-06)	61,010,177.79	72,344,157.53	84.3%
First Prior Year (2006-07)	67,385,306.26	81,622,171.43	82.6%
	Historical Average Ratio:		84.2%
	District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):		82.2% to 86.2%

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

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

Fiscal Year	Projected Year Totals		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Fund 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2007-08)	74,158,406.27	94,121,570.01	78.8%	Not Met
1st Subsequent Year (2008-09)	72,437,944.51	91,546,774.56	79.1%	Not Met
2nd Subsequent Year (2009-10)	72,623,363.29	90,776,751.84	80.0%	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)

Current year and subsequent year show 100% of budgeted expenditures being spent. Unaudited actuals are less because of carryovers.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Status
<b>Federal Revenue</b> (Fund 01, Objects 8100-8299)				
Current Year (2007-08)	8,460,452.00	8,083,946.00	-4.5%	Met
1st Subsequent Year (2008-09)	8,460,452.00	8,083,946.00	-4.5%	Met
2nd Subsequent Year (2009-10)	8,460,452.00	8,083,946.00	-4.5%	Met
<b>Other State Revenue</b> (Fund 01, Objects 8300-8599)				
Current Year (2007-08)	11,930,208.06	12,796,533.02	7.3%	Not Met
1st Subsequent Year (2008-09)	12,443,207.01	12,106,679.00	-2.7%	Met
2nd Subsequent Year (2009-10)	12,754,287.18	12,323,701.10	-3.4%	Met
<b>Other Local Revenue</b> (Fund 01, Objects 8600-8799)				
Current Year (2007-08)	2,007,112.01	2,008,712.01	0.1%	Met
1st Subsequent Year (2008-09)	2,007,112.01	2,008,712.01	0.1%	Met
2nd Subsequent Year (2009-10)	2,007,112.01	2,008,712.01	0.1%	Met
<b>Books and Supplies</b> (Fund 01, Objects 4000-4999)				
Current Year (2007-08)	10,314,487.13	10,424,806.78	1.1%	Met
1st Subsequent Year (2008-09)	10,398,702.51	9,761,239.82	-6.1%	Not Met
2nd Subsequent Year (2009-10)	10,495,718.67	9,273,177.83	-11.6%	Not Met
<b>Services and Other Expenditures</b> (Fund 01, Objects 5000-5999)				
Current Year (2007-08)	8,298,923.06	8,462,457.13	2.0%	Met
1st Subsequent Year (2008-09)	8,443,440.79	8,293,207.99	-1.8%	Met
2nd Subsequent Year (2009-10)	8,609,925.22	7,878,547.59	-8.5%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue or expenditure object categories have changed since 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)

Other state revenue current year increase reflects additional revenue for summer school hours. Books and supplies and services and other expenditures subsequent years show negative percent change due to reductions due to deficit in 08-09.



**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 <sup>1</sup>	416,191	416,191
2. Budgeted <sup>2</sup>	416,191	416,191
	Status:	Met

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

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

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

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

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

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

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,789,341.00	2,789,341.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)			

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,939	9,939	9,939

District's Deficit Spending Standard Percentage Level:	1.0%	1.0%	1.0%
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**8A. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2007-08)	(4,894,867.24)	95,483,036.01		5.1%	Not Met
1st Subsequent Year (2008-09)	(4,198,569.37)	92,487,444.30		4.5%	Not Met
2nd Subsequent Year (2009-10)	(1,221,892.45)	91,695,388.09		1.3%	Not Met

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

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

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

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

Change in deficit spending level is higher than standard percentage level because of 4,5,6000 budgeted carryovers.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2007-08)	10,506,874.56		Met
1st Subsequent Year (2008-09)	6,308,305.09		Met
2nd Subsequent Year (2009-10)	5,086,412.64		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2007-08)	9,722,855.74		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B)	9,939	9,939	9,939
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA:

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

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

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

DATA ENTRY: All data are extracted.

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8, Item 8A)	95,483,036.01	92,487,444.30	91,695,388.09
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)	95,483,036.01	92,487,444.30	91,695,388.09
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	2,864,491.08	2,774,623.33	2,750,861.64
6. Reserve Standard - by Amount (\$53,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	2,864,491.08	2,774,623.33	2,750,861.64

**10C. Calculating the District's Available Reserve Amount**

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

	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,864,491.08	2,774,623.33	2,751,376.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	214,469.23	415,565.56
3. General Fund - Restricted Ending Fund Balance, if negative (Form 011, Line F2) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
6. District's Available Reserves (Sum lines 1 thru 5)	2,864,491.08	2,989,092.56	3,166,941.56
District's Reserve Standard (Section 10B, Line 7):	2,864,491.08	2,774,623.33	2,750,861.64
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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:

Temporary interfund transfers are budgeted to reflect possibility of temporary loan to to CAFE and Child Development Center funds for cash shortages for payroll.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
Current Year (2007-08)	(5,435,848.86)	(5,499,687.86)	1.2%	Met
1st Subsequent Year (2008-09)	(5,432,848.86)	(5,499,687.86)	1.2%	Met
2nd Subsequent Year (2009-10)	(5,432,848.86)	(5,499,687.86)	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
Current Year (2007-08)	503,000.00	503,000.00	0.0%	Met
1st Subsequent Year (2008-09)	503,000.00	503,000.00	0.0%	Met
2nd Subsequent Year (2009-10)	503,000.00	503,000.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
Current Year (2007-08)	4,793,473.90	1,361,466.00	-71.6%	Not Met
1st Subsequent Year (2008-09)	4,549,663.00	940,669.74	-79.3%	Not Met
2nd Subsequent Year (2009-10)	4,549,663.00	931,856.35	-79.5%	Not Met

**1d. Capital Project Cost Overruns**

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

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

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

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

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

Explanation:  
(required if NOT met)

1b. 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)



- 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)

Transfers out were decreased due to deficit applied to 2008-09 revenue limit and state revenue.

- 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, 2007	Prior Year (2006-07) Annual Payment (P & I)	Current Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases	4	83,715	21,762	20,758	19,753	18,749
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	4	7,374	2,577	2,577	2,577	2,577
Fund/Resource/Object:						
Compensated Absences						
Fund/Resource/Object:						
Other Long-term Commitments						
Commitment Type:	General Obligation Bond					
	18	11,730,000	1,683,145	1,721,783	1,760,333	1,793,633
Fund/Resource/Object:						
Total Annual Payments:			1,707,484	1,745,118	1,782,663	1,814,959
Percent Change Over Previous Year:				2.2%	2.2%	1.8%

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

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

	Prior Year (2006-07)	Current Year Projected Year Totals (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4A)	65,684,841.21	66,780,791.00	65,586,537.92	67,554,021.00
Less: Adjustments for Revenue Limit Coding Changes Eff. 2007-08 (2006-07 Unaudited Actuals, Form RL, Lines 33-37)	1,296,445.00			
Adjusted Revenue Limit	64,388,396.21	66,780,791.00	65,586,537.92	67,554,021.00
Percent Change Over Previous Year:		3.7%	-1.8%	3.0%
Status:		Met	Not Met	Met

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

DATA ENTRY: Enter an explanation if Not Met.

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

Explanation:  
(required if NOT met)

1st subsequent year revenue limit is not met due to deficit applied to revenue limit in 2008-09.

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. Total liability for postemployment benefits other than pensions	15,946,139	15,946,139
a. Is total liability based on an estimate or actuarial study?	Actuarial	Actuarial
b. If based on an actuarial study, indicate the date of the study.	Aug 31, 2006	Aug 31, 2006
3. Amount of total liability that is unfunded	15,946,139	15,946,139
4. Comments:	<input type="text"/>	

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

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

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Total liability for providing the other self-insured benefits		
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:	<input type="text"/>	

**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?

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

Certificated (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2006-07)	(2007-08)	(2008-09)	(2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	511.7	537.8	537.8	537.8

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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	1st Subsequent Year	2nd Subsequent Year
	(2007-08)	(2008-09)	(2009-10)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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:

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Negotiations Not Settled

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

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Current Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

7. Amount included for any tentative salary increases

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
0.0%	0.0%	0.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
662,945	642,825	622,723
0.0%	0.0%	0.0%

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

**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.):

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

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

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

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

If Yes, skip to section S8C.

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-management) FTE positions	396.0	416.9	416.9	416.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 19, 2008

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 16, 2008

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:

Mar 19, 2008

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

--	--	--

**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")

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

Negotiations Not Settled

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

Current Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

7. Amount included for any tentative salary increases

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
0.0%	0.0%	0.0%

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

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
189,040	202,542	201,469
0.0%	0.0%	0.0%

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

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

Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

**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.):

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2006-07)	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	71.2	71.9	71.9	71.9

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

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	333,847	333,847	333,847
Change in salary schedule from prior year (may enter text, such as "Reopener")	4.6%	0.0%	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary increases

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

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
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	0.0%	0.0%	0.0%

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

	Current Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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**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**

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

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

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

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

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

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

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

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

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

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

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

Comments:  
(optional)

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

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HS

# MERCED UNION HIGH SCHOOL DISTRICT

## Assumptions for Multi-Year General-Fund Projections (2008-09 and 2009-10) 2007-08 2nd Interim (January 31, 2008)

Income and expense projections for the General Fund 2nd Interim for 2008-09 and 2009-10 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; and are based on "worst case scenario" information.

### MULTI-YEAR BUDGET ASSUMPTIONS

#### REVENUE

##### Revenue Limit Sources

2008-09

- 4.94% statutory COLA
- Deficit factor of 6.99% applied to all revenue limit income (same as prior year)
- Deficit factor of 6.50% applied to other (non-revenue limit) state income

2009-10

- 3.0% 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

2008-09

- Same as prior year

2009-10

- Same as prior year

##### Other State Revenues

2008-09

- 0% statutory COLA
- 6.5% deficit for other state revenues
- No increased lottery income
- Unrestricted lottery budgeted at \$121.00 per ADA
- Restricted lottery budgeted at \$22.50 per ADA

2009-10

- 3.0% statutory COLA

- Unrestricted lottery budgeted at \$121.00 per ADA
- Restricted lottery budgeted at \$22.50 per ADA

Other Local Revenues

2008-09 and 2009-10

- No change from prior year

**EXPENSES**

Certificated Salaries

2008-09

- 0% ADA growth
- Included estimate for step and column salary increases
- 2.00% decrease in certificated labor costs due to 2008 Golden Handshake savings, increased class size and a reduction of extra periods
- No potential salary adjustment resulting from negotiated settlement

2009-10

- 0% ADA growth
- Included estimate for step and column salary increases
- 1.00% decrease in certificated labor cost due to reduction of extra periods
- No potential salary adjustment resulting from negotiated settlement

Classified Salaries

2008-09

- 0% ADA growth
- Included estimated salary increase resulting from movement on the salary schedule due to longevity (column adjustment)
- 2.0% decrease in salary cost by cutting overtime and additional hours
- No potential salary adjustment resulting from negotiated settlement

2009-10

- 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)
- 1.0% decrease in salary cost by cutting overtime and additional hours
- No potential salary adjustment resulting from negotiated settlement

Employee Benefits

2008-09 and 2009-10

- 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
- Reduction in statutory benefits due to salary reductions

Books, Supplies and Other Operating Expenses

2008-09

- No increase for projected CPI
- 2% expenditure reduction

2009-10

- No increase for projected CPI
- 1% expenditure reduction

Capital Outlay

2008-09

- No increase for projected CPI
- 2% expenditure reduction

2009-10

- No increase for projected CPI
- 1% expenditure reduction

Other Outgo

2008-09

- No increase for projected CPI
- 2% expenditure reduction

2009-10

- No increase for projected CPI
- 1% expenditure reduction

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	65,603,179.10				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,676.58	-2.40%	6,516.66	3.00%	6,712.16
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		10,265.91	0.00%	10,265.91	0.00%	10,265.91
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		68,541,169.39	-2.40%	66,899,445.06	3.00%	68,906,430.47
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		1,154,556.00	-2.40%	1,126,846.66	3.00%	1,160,652.06
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		69,695,725.39	-2.40%	68,026,291.72	3.00%	70,067,082.53
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)		69,695,725.39	-2.40%	68,026,291.72	3.00%	70,067,082.53
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,592,798.64)	-2.40%	(1,554,571.47)	3.00%	(1,601,208.62)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(2,499,747.75)	-2.40%	(2,439,753.80)	3.00%	(2,512,946.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		65,603,179.00	-2.40%	64,031,966.45	3.00%	65,952,927.91
2. Federal Revenues	8100-8299	20,494.48	0.00%	20,494.48	0.00%	20,494.48
3. Other State Revenues	8300-8599	2,883,840.66	-1.58%	2,838,311.67	-2.15%	2,777,282.75
4. Other Local Revenues	8600-8799	1,531,293.51	0.00%	1,531,293.51	0.00%	1,531,293.51
5. Other Financing Sources	8910-8999	(4,993,687.86)	0.00%	(4,993,687.86)	18.40%	(5,912,701.58)
6. Total (Sum lines A1k thru A5)		65,045,119.79	-2.49%	63,428,378.25	1.48%	64,369,297.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				35,151,967.87		33,852,707.57
b. Step & Column Adjustment				527,279.52		507,790.61
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,826,539.82)		(343,604.98)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,151,967.87	-3.70%	33,852,707.57	0.48%	34,016,893.20
2. Classified Salaries						
a. Base Salaries				8,977,294.03		8,929,714.37
b. Step & Column Adjustment				134,659.41		133,945.72
c. Cost-of-Living Adjustment						
d. Other Adjustments				(182,239.07)		(90,636.60)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,977,294.03	-0.53%	8,929,714.37	0.49%	8,973,023.49
3. Employee Benefits	3000-3999	13,531,176.53	-2.11%	13,244,992.15	0.49%	13,309,892.00
4. Books and Supplies	4000-4999	3,423,717.11	-2.00%	3,355,242.77	-5.00%	3,187,480.63
5. Services and Other Operating Expenditures	5000-5999	6,071,119.01	-2.00%	5,949,696.63	-5.00%	5,652,211.80
6. Capital Outlay	6000-6999	482,134.81	-2.00%	472,492.11	-5.00%	448,867.50
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	95,858.00	-2.00%	93,940.84	-5.00%	89,243.80
8. Direct Support/Indirect Costs	7300-7399	(765,179.46)	-2.00%	(749,875.46)	-5.00%	(712,381.69)
9. Other Financing Uses	7600-7699	911,803.00	-45.16%	500,000.00	0.00%	500,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		67,879,890.90	-3.29%	65,648,910.98	-0.28%	65,465,230.73
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,834,771.11)		(2,220,532.73)		(1,095,933.66)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,924,810.06		8,090,038.95		5,869,506.22
2. Ending Fund Balance (Sum lines C and D1)		8,090,038.95		5,869,506.22		4,773,572.56
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	2,864,491.08		2,774,623.33		2,751,376.00
c. Fund Balance Designations	9775, 9780	5,005,547.97		2,660,413.66		1,386,631.00
d. Undesignated/Unappropriated Balance	9790	0.00		214,469.23		415,565.56
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		8,090,039.05		5,869,506.22		4,773,572.56

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,864,491.08		2,774,623.33		2,751,376.00
b. Undesignated/Unappropriated Amount	9790	0.00		214,469.23		415,565.56
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 lines E1 thru E2b)						
		2,864,491.08		2,989,092.56		3,166,941.56

**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.

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,592,798.64	-2.40%	1,554,571.47	3.00%	1,601,208.62
2. Federal Revenues	8100-8299	8,063,451.52	0.00%	8,063,451.52	0.00%	8,063,451.52
3. Other State Revenues	8300-8599	9,912,692.36	-6.50%	9,268,367.33	3.00%	9,546,418.35
4. Other Local Revenues	8600-8799	477,418.50	0.00%	477,418.50	0.00%	477,418.50
5. Other Financing Sources	8910-8999	5,496,687.86	0.00%	5,496,687.86	16.72%	6,415,701.58
6. Total (Sum lines A1 thru A5)		25,543,048.88	-2.67%	24,860,496.68	5.00%	26,104,198.57
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				7,703,007.16		7,662,183.04
b. Step & Column Adjustment				115,545.11		114,932.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				(156,369.23)		(155,542.32)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,703,007.16	-0.53%	7,662,183.04	-0.53%	7,621,573.47
2. Classified Salaries						
a. Base Salaries				4,525,518.01		4,501,532.76
b. Step & Column Adjustment				67,882.77		67,522.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				(91,868.02)		(91,381.12)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,525,518.01	-0.53%	4,501,532.76	-0.53%	4,477,674.63
3. Employee Benefits	3000-3999	4,269,442.67	-0.53%	4,246,814.62	-0.53%	4,224,306.50
4. Books and Supplies	4000-4999	7,001,089.67	-8.50%	6,405,997.05	-5.00%	6,085,697.20
5. Services and Other Operating Expenditures	5000-5999	2,391,338.12	-2.00%	2,343,511.36	-5.00%	2,226,335.79
6. Capital Outlay	6000-6999	168,888.38	-2.00%	165,510.61	-5.00%	157,235.08
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	601,198.64	-2.00%	589,174.67	-5.00%	559,715.94
8. Direct Support/Indirect Costs	7300-7399	492,999.46	-2.00%	483,139.47	-5.00%	458,982.50
9. Other Financing Uses	7600-7699	449,663.00	-2.00%	440,669.74	-5.00%	418,636.25
10. Other Adjustments (Explain in Section F below)						
11. Total Expenditures, Transfers Out and Uses (Sum lines B1 thru B10)		27,603,145.11	-2.77%	26,838,533.32	-2.27%	26,230,157.36
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,060,096.23)		(1,978,036.64)		(125,958.79)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,476,931.74		2,416,835.51		438,798.87
2. Ending Fund Balance (Sum lines C and D1)		2,416,835.51		438,798.87		312,840.08
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,416,835.51		438,798.87		312,840.08
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)		2,416,835.51		438,798.87		312,840.08



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
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)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	67,195,977.74	-2.40%	65,586,537.92	3.00%	67,554,136.53
2. Federal Revenues	8100-8299	8,083,946.00	0.00%	8,083,946.00	0.00%	8,083,946.00
3. Other State Revenues	8300-8599	12,796,533.02	-5.39%	12,106,679.00	1.79%	12,323,701.10
4. Other Local Revenues	8600-8799	2,008,712.01	0.00%	2,008,712.01	0.00%	2,008,712.01
5. Other Financing Sources	8910-8999	503,000.00	0.00%	503,000.00	0.00%	503,000.00
6. Total (Sum lines A1 thru A5)		90,588,168.67	-2.54%	88,288,874.93	2.47%	90,473,495.64
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				42,854,975.03		41,514,890.61
b. Step & Column Adjustment				642,824.63		622,723.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,982,909.05)		(499,147.30)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,854,975.03	-3.13%	41,514,890.61	0.30%	41,638,466.67
2. Classified Salaries						
a. Base Salaries				13,502,812.04		13,431,247.13
b. Step & Column Adjustment				202,542.18		201,468.71
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(274,107.09)		(182,017.72)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,502,812.04	-0.53%	13,431,247.13	0.14%	13,450,698.12
3. Employee Benefits	3000-3999	17,800,619.20	-1.73%	17,491,806.77	0.24%	17,534,198.50
4. Books and Supplies	4000-4999	10,424,806.78	-6.37%	9,761,239.82	-5.00%	9,273,177.83
5. Services and Other Operating Expenditures	5000-5999	8,462,457.13	-2.00%	8,293,207.99	-5.00%	7,878,547.59
6. Capital Outlay	6000-6999	651,023.19	-2.00%	638,002.72	-5.00%	606,102.58
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	697,056.64	-2.00%	683,115.51	-5.00%	648,959.74
8. Direct Support/Indirect Costs	7300-7399	(272,180.00)	-2.00%	(266,735.99)	-5.00%	(253,399.19)
9. Other Financing Uses	7600-7699	1,361,466.00	-30.91%	940,669.74	-2.34%	918,636.25
10. Other Adjustments				0.00		0.00
11. Total Expenditures, Transfers Out, and Uses (Sum lines B1 thru B10)		95,483,036.01	-3.14%	92,487,444.30	-0.86%	91,695,388.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(4,894,867.34)		(4,198,569.37)		(1,221,892.45)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,401,741.80		10,506,874.46		6,308,305.09
2. Ending Fund Balance (Sum lines C and D1)		10,506,874.46		6,308,305.09		5,086,412.64
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,636,835.51		658,798.87		532,840.08
b. Designated for Economic Uncertainties	9770	2,864,491.08		2,774,623.33		2,751,376.00
c. Fund Balance Designations	9775, 9780	5,005,547.97		2,660,413.66		1,386,631.00
d. Undesignated/Unappropriated Balance	9790	0.00		214,469.23		415,565.56
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		10,506,874.56		6,308,305.09		5,086,412.64

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>F. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,864,491.08		2,774,623.33		2,751,376.00
b. Undesignated/Unappropriated Amount	9790	0.00		214,469.23		415,565.56
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		2,864,491.08		2,989,092.56		3,166,941.56
<b>F. RECOMMENDED RESERVES</b>						
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:						
1. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22)						
		9,938.62		9,938.62		9,938.62
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		95,483,036.01		92,487,444.30		91,695,388.09
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)		95,483,036.01		92,487,444.30		91,695,388.09
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,864,491.08		2,774,623.33		2,750,861.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,864,491.08		2,774,623.33		2,750,861.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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# MERCED UNION HIGH SCHOOL DISTRICT

## 2007-08 Second Period Interim Budget Report

### Supplemental Narrative For Funds Other Than General Fund (Actuals Through January 31, 2008)

This narrative will outline significant changes to funds, other than the General Fund, which have occurred since the first interim budget that was Board adopted on December 12, 2007.

#### A. ADULT FUND 11.0

The beginning balance was \$854,635, no change from the first interim budget.

Total budget-year revenue is projected to be \$2,276,759, an increase of \$8,808 from the first interim budget.

Total expenses are budgeted at \$2,601,015 a decrease of \$8,012 from the first interim budget.

The ending balance is projected to be \$530,379.

#### B. CHILD DEVELOPMENT FUND 12.0

The beginning fund balance was \$323,148, no change from the first interim budget.

Projected revenue is \$692,138, no change from the first interim budget. Projected revenue includes a \$200,000 budgeted *temporary* cash transfer to meet potential cash flow needs. Child Development administration indicates that the current budget estimate does not require a *contribution* from the General Fund for the 2007-08 school year.

Expenses are budgeted at \$791,722 an increase of \$4,972 from the first interim budget. Budgeted expenses include a budgeted transfer out of the Child Development Fund of \$200,000 to reimburse the General Fund for the money temporarily transferred to meet cash flow needs if necessary.

The projected ending fund balance is \$223,564.

#### C. CAFETERIA FUND 13.0

The beginning balance was \$166,435, no change from the first interim budget.

Total budget-year revenue is projected to be \$3,603,542 no change from the first interim budget.

Total expenses are budgeted at \$3,520,888, reflecting a net decrease of \$14,255 from the first interim budget.

The ending balance is projected to be \$249,089.

D. DEFERRED MAINTENANCE FUND 14.0

The beginning balance was \$1,270,691, no change from the first interim budget.

Total budget-year revenue is projected to be \$907,030 no change from the first interim budget.

Total expenses are budgeted at \$1,272,381, no change from the first interim budget.

The ending balance is projected to be \$905,340 designated for future deferred maintenance projects.

E. PUPIL TRANSPORTATION EQUIPMENT FUND 15.0

The beginning balance was \$169,281, no change from the first interim budget.

Revenue is projected to be \$5,000, a decrease of \$400,000 from the first interim budget. Total expenses are budgeted at \$5,000.

The ending balance is projected to be \$169,281.

F. SPECIAL RESERVE FUND 17.0

The beginning balance was \$17,239,922, no change from the first interim budget.

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 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 2006-07 and approved by the MUHSD governing board on September 12, 2007, the amount designated for the past service retiree liability in the Special Reserve Fund as of June 30, 2007 was \$11,814,153. As a result, the District had an unfunded past service retiree benefit liability of \$4,131,986 as of July 1, 2007. 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.

Other designations in the Special Reserve Fund include money for budget stabilization to assist the district in meeting fiscal obligations should projected revenues not materialize, if expenses exceed estimates and/or if unexpected expenses arise; and funds received from Mandated Cost reimbursements being held pending potential state audits.

Revenue is projected to be \$1,211,803 including \$800,000 of interest income and \$411,803 budgeted transfer from the General Fund for Golden Handshake expenses.

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 \$18,451,725 with \$2,650,000 designated for budget stabilization, \$2,087,573 for projected 2008 certificated Golden Handshake expenses, \$12,614,152 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 was \$160,568, no change from the first interim budget.

Estimated revenue is \$8,000.

Expenses are budgeted at \$58,851 for facility projects.

The projected ending balance is \$109,717.

#### H. DEVELOPER FEE FUND 25.0

The beginning balance was \$5,334,263, no change from the first interim budget. Total budget-year revenue is projected to be \$1,750,000, no change from the first interim budget. Typically, income in this fund is derived primarily from developer fees and interest income. It is noteworthy that projected income from developer fees are significantly reduced from prior year due to the slowdown in housing development.

Total expenses are budgeted at \$3,455,077, no change from the first interim budget. Budgeted expenses include the cost to install five new portable classrooms at GVHS and install five new portables at MHS; the cost to relocate four portable classrooms at LHS; and the cost to rent or lease-purchase 64 portable classrooms. The number of portable classrooms at the sites include: 14 at AHS including 6 owned and 8 rented; 16 at BCHS including 6 rented and 3 owned and 7 lease-purchase; 22 at GVHS including 15 rented and 7 lease-purchase; 11 at LHS including 1 rented and 10 owned; and 27 at MHS including 17 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, and costs of environmental assessment of both sites. 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 \$3,629,186 and is designated for future facility projects.

I. SCHOOL FACILITY FUND 35.0

The beginning fund balance was \$1,171,727, no change from the first interim budget.

Estimated revenue is \$260,451 an increase of \$1,219 from the first interim budget. Projected revenue increases are from increased interest income.

Expenses are budgeted at \$1,053,322 a net increase of \$14,990.

Money in this fund is designated for: 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; and partial costs for architectural fees for the expansion of LHS.

The projected ending fund balance is \$378,856 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 Projects* on December 10, 1997. Money in this fund is for capital outlay projects as approved by the Governing Board.

The beginning balance was \$3,641,712, no change from the first interim budget. Projected revenue is \$160,000, a decrease of \$2,070,424 from the first interim budget.

Budgeted expenses are \$553,339, an increase of \$80,000 from the first interim budget.

The ending balance is projected to be \$3,248,373 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 will be listed as reported by the bond underwriters or bond trustee.

The beginning fund balance was \$2,488,774.

Projected revenue is \$1,963,100.

Budgeted expenses are \$1,637,500 yielding a projected ending fund balance of \$2,814,374 designated for future bond payments.

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 \$69,398.

Projected revenue is \$3,500.

Budgeted expenses are \$2,500.

The projected ending balance is \$70,398 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 GASB 34 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. 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. The 2004-05 first interim budget reflected that change.

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.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	197,323.00	200,463.00	131,577.69	213,270.54	12,807.54	6.4%
3) Other State Revenue		8300-8599	1,635,682.00	1,635,682.00	1,077,182.00	1,635,682.00	0.00	0.0%
4) Other Local Revenue		8600-8799	431,806.00	431,806.00	206,391.19	427,806.00	(4,000.00)	-0.9%
5) TOTAL REVENUES			2,264,811.00	2,267,951.00	1,415,150.88	2,276,758.54		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	936,135.00	955,321.00	503,794.97	890,031.00	65,290.00	6.8%
2) Classified Salaries		2000-2999	470,084.00	520,126.00	290,532.82	530,398.82	(10,272.82)	-2.0%
3) Employee Benefits		3000-3999	494,446.00	492,665.00	237,792.37	477,651.09	15,013.91	3.0%
4) Books and Supplies		4000-4999	118,614.00	314,110.47	127,379.17	363,052.10	(48,941.63)	-15.6%
5) Services and Other Operating Expenditures		5000-5999	177,334.00	221,235.00	103,024.37	234,312.00	(13,077.00)	-5.9%
6) Capital Outlay		6000-6999	0.00	17,390.53	17,390.53	17,390.53	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	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	88,198.00	88,179.00	0.00	88,179.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,284,811.00	2,609,027.00	1,279,914.23	2,601,014.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(20,000.00)	(341,076.00)	135,236.65	(324,256.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,000.00)	(341,076.00)	135,236.65	(324,256.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,660.82	854,635.10		854,635.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,660.82	854,635.10		854,635.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,660.82	854,635.10		854,635.10		
2) Ending Balance, June 30 (E + F1e)			207,660.82	513,559.10		530,379.10		
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	207,460.82	513,559.10		530,379.10		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	200.00	0.00				

2007-08 Second Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000.00	12,034.98	6,751.34	12,034.98	0.00	0.0%
3) Other State Revenue		8300-8599	458,963.00	458,963.00	357,504.00	458,963.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,140.00	21,140.00	13,486.49	21,140.00	0.00	0.0%
5) TOTAL REVENUES			487,103.00	492,137.98	377,741.83	492,137.98		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	121,759.00	87,609.00	47,893.88	87,609.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,193.00	103,923.00	59,086.30	108,722.00	(4,799.00)	-4.6%
3) Employee Benefits		3000-3999	146,587.00	76,084.00	39,278.61	76,257.00	(173.00)	-0.2%
4) Books and Supplies		4000-4999	12,554.00	297,136.68	10,535.40	295,575.68	1,561.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	1,226.00	1,726.00	3,649.22	3,287.00	(1,561.00)	-90.4%
6) Capital Outlay		6000-6999	0.00	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	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	20,271.00	20,271.00	0.00	20,271.00	0.00	0.0%
9) TOTAL EXPENDITURES			484,590.00	586,749.68	160,443.41	591,721.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,513.00	(94,611.70)	217,298.42	(99,583.70)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7610-7629	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,513.00	(94,611.70)	217,298.42	(99,583.70)		
<b>F FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	314,144.79	323,148.13		323,148.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,144.79	323,148.13		323,148.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,144.79	323,148.13		323,148.13		
2) Ending Balance, June 30 (E + F1e)			316,657.79	228,536.43		223,564.43		
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	316,657.79	228,536.43		223,564.43		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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2007-08 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,246,460.00	2,246,460.00	988,662.27	2,246,460.00	0.00	0.0%
3) Other State Revenue		8300-8599	225,788.00	225,788.00	99,831.95	225,788.00	0.00	0.0%
4) Other Local Revenue		8600-8799	831,294.00	831,294.00	467,383.76	831,294.00	0.00	0.0%
5) TOTAL REVENUES			3,303,542.00	3,303,542.00	1,555,878.00	3,303,542.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	942,881.00	975,141.00	566,319.75	1,008,934.00	(33,793.00)	-3.5%
3) Employee Benefits		3000-3999	462,718.00	503,452.00	235,953.44	455,403.57	48,048.43	9.5%
4) Books and Supplies		4000-4999	1,327,993.00	1,305,456.12	667,375.75	1,307,956.12	(2,500.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	262,827.00	266,019.00	122,052.10	263,519.00	2,500.00	0.9%
6) Capital Outlay		6000-6999	0.00	18,344.88	18,344.88	18,344.88	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	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	163,730.00	163,730.00	0.00	163,730.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,160,149.00	3,232,143.00	1,610,045.92	3,217,887.57		
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			143,393.00	71,399.00	(54,167.92)	85,654.43		
<b>D OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	300,000.00	300,000.00	200,000.00	300,000.00	0.00	0.0%
b) Transfers Out		7610-7629	303,000.00	303,000.00	0.00	303,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,000.00)	(3,000.00)	200,000.00	(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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			140,393.00	68,399.00	145,832.08	82,654.43		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,220.13	166,435.31		166,435.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,220.13	166,435.31		166,435.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,220.13	166,435.31		166,435.31		
2) Ending Balance, June 30 (E + F1e)			253,613.13	234,834.31		249,089.74		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	65,875.00	113,000.00		113,000.00		
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	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						135,389.74		
d) Unappropriated Amount			187,038.13	121,134.31				

2007-08 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	407,367.00	407,367.00	0.00	407,367.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	27,515.77	50,000.00	0.00	0.0%
5) TOTAL REVENUES			457,367.00	457,367.00	27,515.77	457,367.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,000.00	22,000.00	11,678.44	24,905.39	(2,905.39)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	338,100.00	225,377.54	99,616.04	217,972.15	7,405.39	3.3%
6) Capital Outlay		6000-6999	912,281.00	1,025,003.46	718,782.14	1,029,503.46	(4,500.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,272,381.00	1,272,381.00	830,076.62	1,272,381.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(815,014.00)	(815,014.00)	(802,560.85)	(815,014.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	335,948.00	449,663.00	449,663.00	449,663.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			335,948.00	449,663.00	449,663.00	449,663.00		

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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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(479,066.00)	(365,351.00)	(352,897.85)	(365,351.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,202,962.94	1,270,690.78		1,270,690.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,202,962.94	1,270,690.78		1,270,690.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,202,962.94	1,270,690.78		1,270,690.78		
2) Ending Balance, June 30 (E + F1e)			723,896.94	905,339.78		905,339.78		
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	723,896.94	905,339.78		905,339.78		
Future Facility Needs	9010	9780	723,896.94					
Future Facility Needs	6205	9780		905,339.78				
Future Facility Needs	6205	9780				905,339.78		
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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	4,341.29	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	4,341.29	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	405,000.24	405,000.24	0.00	5,000.24	400,000.00	98.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			405,000.24	405,000.24	0.00	5,000.24		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(400,000.24)	(400,000.24)	4,341.29	(0.24)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	400,000.00	400,000.00	0.00	0.00	(400,000.00)	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.24)	(0.24)	4,341.29	(0.24)		
<b>F FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,280.24	169,281.23		169,281.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,280.24	169,281.23		169,281.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,280.24	169,281.23		169,281.23		
2) Ending Balance, June 30 (E + F1e)			137,280.00	169,280.99		169,280.99		
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	137,280.00	169,280.99		169,280.99		
For Safety/Transportation Projects	9010	9780	137,280.00					
For Safety/Transportation Projects	0000	9780		169,280.99				
For Safety/Transportation Projects	0000	9780				169,280.99		
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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	500,000.00	442,124.70	800,000.00	300,000.00	60.0%
5) TOTAL REVENUES			500,000.00	500,000.00	442,124.70	800,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			500,000.00	500,000.00	442,124.70	800,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	1,293,387.47	1,293,387.47	0.00	411,803.00	(881,584.47)	-68.2%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,293,387.47	1,293,387.47	0.00	411,803.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,793,387.47	1,793,387.47	442,124.70	1,211,803.00		
<b>F FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,843,831.75	17,239,922.39		17,239,922.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,843,831.75	17,239,922.39		17,239,922.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,843,831.75	17,239,922.39		17,239,922.39		
2) Ending Balance, June 30 (E + F1e)			18,637,219.22	19,033,309.86		18,451,725.39		
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	18,637,219.22	19,033,309.86		18,451,725.39		
Retiree Health Benefits	9010	9780	11,918,062.05					
Budget Stabilization	9010	9780	2,900,000.00					
Cert. Golden Handshake	9010	9780	2,275,769.70					
Mandated Cost Audit	9010	9780	1,100,000.00					
Technology	9010	9780	443,387.47					
Retiree Health Benefits	0000	9780		213,978.93		213,978.93		
Retiree Health Benefits	9010	9780		12,100,173.76		12,100,173.76		
Budget Stabilization	9010	9780		2,900,000.00		2,650,000.00		
Cert. Golden Handshake	9010	9780		2,275,769.70		2,087,572.70		
Mandated Cost Audit	9010	9780		1,100,000.00		1,100,000.00		
Technology	9010	9780		443,387.47		300,000.00		
Retiree Health Benefits	0000	9780				213,978.93		
Retiree Health Benefits	9010	9780				12,100,173.76		
Budget Stabilization	9010	9780				2,650,000.00		
Cert. Golden Handshake	9010	9780				2,087,572.70		
Mandated Cost Audit	9010	9780				1,100,000.00		
Technology	9010	9780				300,000.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,117.85	8,000.00	8,000.00	New
5) TOTAL REVENUES			0.00	0.00	4,117.85	8,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,851.34	58,851.34	0.00	58,851.34	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	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			58,851.34	58,851.34	0.00	58,851.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(58,851.34)	(58,851.34)	4,117.85	(50,851.34)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,851.34)	(58,851.34)	4,117.85	(50,851.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,851.34	160,568.71		160,568.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,851.34	160,568.71		160,568.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,851.34	160,568.71		160,568.71		
Z) Ending Balance, June 30 (E + F1e)			0.00	101,717.37		109,717.37		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	101,717.37		109,717.37		
Future Facility Needs	0000	9780		101,717.37				
Future Facility Needs	0000	9780				109,717.37		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

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2007-08 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750,000.00	1,750,000.00	491,033.71	1,750,000.00	0.00	0.0%
5) TOTAL REVENUES			1,750,000.00	1,750,000.00	491,033.71	1,750,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	44.50	584.50	(584.50)	New
5) Services and Other Operating Expenditures		5000-5999	1,356,475.00	1,356,475.00	377,017.13	1,356,475.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	1,974,053.21	1,127,121.47	1,973,232.53	820.68	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	124,548.00	124,548.00	125,492.57	124,784.18	(236.18)	-0.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,731,023.00	3,455,076.21	1,629,675.67	3,455,076.21		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,977.00	(1,705,076.21)	(1,138,641.96)	(1,705,076.21)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2007-08 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,977.00	(1,705,076.21)	(1,138,641.96)	(1,705,076.21)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,779,737.97	5,334,262.63	5,334,262.63	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				3,770,737.97	5,334,262.63	5,334,262.63		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,770,737.97	5,334,262.63	5,334,262.63		
2) Ending Balance, June 30 (E + F1e)				3,789,714.97	3,629,186.42	3,629,186.42		
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	3,789,714.97	3,629,186.42	3,629,186.42		
Future Facility Projects			9010	3,789,714.97				
Future Facility Needs			0000		3,605,413.74			
Future Facility Needs			7710		23,772.68			
Future Facility Projects			0000			3,605,413.74		
Future Facility Projects			7710			23,772.68		
c) Undesignated Amount			9790			0.00		
d) Unappropriated Amount			9790	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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	299,296.00	209,296.00	209,296.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	49,936.00	25,768.43	51,154.77	1,218.77	2.4%
5) TOTAL, REVENUES			0.00	259,232.00	235,064.43	260,450.77		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	495,781.47	1,038,331.46	427,314.11	1,053,321.46	(14,990.00)	-1.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			495,781.47	1,038,331.46	427,314.11	1,053,321.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(495,781.47)	(779,099.46)	(192,249.68)	(792,870.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(496,781.47)	(779,099.48)	(192,249.68)	(792,870.69)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	666,497.06	1,171,726.67		1,171,726.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			666,497.06	1,171,726.67		1,171,726.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			666,497.06	1,171,726.67		1,171,726.67		
2) Ending Balance, June 30 (E + F1e)			170,715.59	392,627.21		378,855.98		
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	170,715.59	392,627.21		378,855.98		
Future Facility Projects	9010	9780	170,715.59					
Future Facility Projects	0000	9780		308,089.40				
Future Facility Projects	7710	9780		84,537.81				
Future Facility Projects	0000	9780				308,089.40		
Future Facility Projects	7710	9780				70,766.58		
c) Undesignated Amount							0.00	
d) Unappropriated Amount		9790	0.00	0.00				

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2007-08 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	89,356.34	160,000.00	80,000.00	100.0%
5) TOTAL REVENUES			80,000.00	80,000.00	89,356.34	160,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	400,000.00	473,338.66	480,605.75	553,338.66	(80,000.00)	-16.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			400,000.00	473,338.66	480,605.75	553,338.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(320,000.00)	(393,338.66)	(391,249.41)	(393,338.66)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	2,200,000.00	2,150,423.43	0.00	0.00	(2,150,423.43)	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,200,000.00	2,150,423.43	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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,880,000.00	1,757,084.77	(391,249.41)	(393,338.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,700,091.15	3,641,712.00		3,641,712.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,700,091.15	3,641,712.00		3,641,712.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,700,091.15	3,641,712.00		3,641,712.00		
2) Ending Balance, June 30 (E + F1e)			5,580,091.15	5,398,796.77		3,248,373.34		
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		9780	5,580,091.15	5,398,796.77		3,248,373.34		
Safety/Equipment Replacement	9010	9780	850,000.00					
Ag Vehicles	9010	9780	150,000.00					
Future Facility Needs	9010	9780	4,580,091.15					
Safety/Equipment Replacement	0000	9780		850,000.00				
Ag Vehicles	0000	9780		27,084.77				
Future Facility Needs	0000	9780		4,521,712.00				
Future Facility Needs	0000	9780				3,248,373.34		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

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2007-08 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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,963,100.00	1,963,100.00	0.00	1,963,100.00	0.00	0.0%
5) TOTAL REVENUES			1,963,100.00	1,963,100.00	0.00	1,963,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,637,500.00	1,637,500.00	0.00	1,637,500.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			325,600.00	325,600.00	0.00	325,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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2007-08 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)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			325,600.00	325,600.00	0.00	325,600.00		
<b>F FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,821,032.02	2,488,773.97		2,488,773.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,821,032.02	2,488,773.97		2,488,773.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,821,032.02	2,488,773.97		2,488,773.97		
2) Ending Balance, June 30 (E + F1e)			3,146,632.02	2,814,373.97		2,814,373.97		
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						2,814,373.97		
d) Unappropriated Amount		9790	3,146,632.02	2,814,373.97				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	1,765.71	3,500.00	0.00	0.0%
5) TOTAL REVENUES			3,500.00	3,500.00	1,765.71	3,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,500.00	2,500.00	5,132.72	2,500.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,500.00	2,500.00	5,132.72	2,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	(3,367.01)	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	(3,367.01)	1,000.00		
<b>F FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	69,746.52	69,397.69		69,397.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,746.52	69,397.69		69,397.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,746.52	69,397.69		69,397.69		
2) Ending Balance, June 30 (E + F1e)			70,746.52	70,397.69		70,397.69		
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						70,397.69		
d) Unappropriated Amount		9790	70,746.52	70,397.69				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning 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		9790	0.00	0.00				

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