

OAKLAND UNIFIED SCHOOL DISTRICT  
Office of Business Services

March 9, 2005

**TO:** Randolph E. Ward  
State Administrator

**FROM:** Javetta Robinson, Associate Superintendent, Finance

**SUBJECT:** Second Interim Report – Fiscal Year 2004-2005

**ACTION REQUESTED:**

Approval by the State Administrator of the District's Second Interim Financial Report for Fiscal Year 2004-2005 and authorization for submittal to the Alameda County Superintendent of Schools as "Negative."

**RECOMMENDATION:**

Approval by the State Administrator of the District's Second Interim Financial Report for Fiscal Year 2004-2005.

**ATTACHMENTS:**

Second Interim Report Assumptions  
Form C1 – District Certification  
Form 01 – General Fund Summary Revenues Expenditures and Changes in Fund Balance  
Form 09-67 – All Funds Summary Revenues Expenditures and Changes in Fund Balance  
Form RL1 – Revenue Limit Summary  
Form A1–Average Daily Attendance  
Form CASH – Cash Flow Worksheet  
Form 01CS1– Criteria and Standards

LEGISLATIVE FILE  
File ID No. 05-0315  
Introduction Date 03-09-05  
Enactment No. 05-0338  
Enactment Date 3-9-05  
BY BS

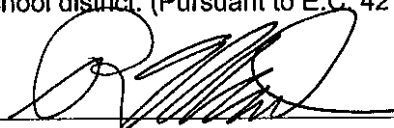
**NOTICE OF REVIEW**

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

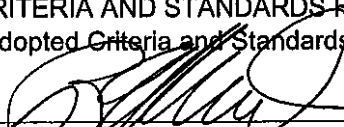
To the County Superintendent of Schools:

This interim report is hereby filed by the governing board of the school district. (Pursuant to E.C. 42131)

Date of Meeting: Mar 09, 2005

Signed    
 ~~(President)~~ **State Administrator**

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

Signed    
 **State Administrator**

District Superintendent  
or Designee

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

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

X NEGATIVE CERTIFICATION

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

**SUPPLEMENTAL INFORMATION**

Report Prepared By: Javetta Robinson

Date Prepared: Mar 02, 2005

Telephone Number: (510) 879-4661

E-mail Address: javetta.robinson@ousd.k12.ca.us

# Oakland Unified School District 2<sup>nd</sup> Interim Report Assumptions

## GENERAL FUND REVENUES

### Revenue Limit

- Revenue Limit ADA is 46,420.42 as follows:

2003-04 Regular ADA	43,842.42
Charter Adjustment	(850.00)
Resident Charter ADA	3,100.00
Annual Nonpublic ADA	243.00
Annual Community Day ADA	85.00
<b>Total Revenue Limit ADA</b>	<b>46,420.42</b>

- COLA is 2.41% with a 2.143% deficit factor
- Equalization increase is \$13.16 per ADA
- Base Revenue Limit per ADA is \$4,957.48

### Federal Revenues

- Budget includes 2003-04 carryover.

### Lottery Revenues

- \$110 per ADA unrestricted revenue
- \$13 per ADA Proposition 20 (Restricted Textbook)

### K-3 Class Size Reduction

- Revenue is based on \$928 per pupil. This program will require general fund support.

### Categorical Program Revenues

- All programs receive growth and COLA.
- All programs are assumed to be self-supporting with the exception of Special Education, Special Education Transportation and Class Size Reduction.

### Mandated Cost Reimbursements

- Payment for all mandates is deferred.

## **GENERAL FUND EXPENDITURES**

### Certificated and Classified Salaries

- Negotiations have not been settled.
- Step and column increases are provided for all employees eligible.

### Mandatory Employee Benefits

- |                |        |
|----------------|--------|
| • STRS         | 8.25%  |
| • PERS         | 13.02% |
| • Medicare     | 1.45%  |
| • SUI          | 0.12%  |
| • Workers Comp | 5.26%  |
| • OASDI        | 6.20%  |

## **ENDING FUND BALANCE**

### Components of Ending Fund Balance

- Amount designated for economic uncertainties is 2%.
- Stores inventory has decreased due to the elimination of the warehouse.

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

		Summary - UNRESTRICTED -- Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	216,297,475.00	216,569,192.00	122,078,006.28	216,569,192.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	18,669.99	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	20,240,182.00	21,414,707.00	6,328,987.82	21,414,707.00	0.00	0.00%
4) Other Local Revenue	8600-8799	19,665,410.00	19,665,533.00	12,091,308.06	19,665,533.00	0.00	0.00%
5) TOTAL, REVENUES		256,203,067.00	257,649,432.00	140,516,972.13	257,649,432.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	121,741,889.00	119,327,258.00	81,241,987.53	119,327,258.00	0.00	0.00%
2) Classified Salaries	2000-2999	28,277,617.00	27,069,080.46	13,576,307.46	27,069,080.46	0.00	0.00%
3) Employee Benefits	3000-3999	53,722,043.83	49,791,049.92	24,014,084.12	49,791,049.92	0.00	0.00%
4) Books and Supplies	4000-4999	8,938,268.19	9,393,199.56	2,801,136.23	9,393,199.56	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	17,137,359.00	18,453,506.40	9,106,853.28	18,453,506.40	0.00	0.00%
6) Capital Outlay	6000-6599	4,657.00	43,494.00	20,466.45	43,494.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	10,717,543.00	10,717,543.00	5,000,000.00	10,717,543.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(4,371,536.00)	(4,188,705.00)	(1,117,175.81)	(4,188,705.00)	0.00	0.00%
9) TOTAL, EXPENDITURES		236,167,841.02	230,606,406.34	114,643,659.26	230,606,406.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		20,035,225.98	27,043,025.66	25,873,312.87	27,043,025.66		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	149,643.00	0.00	149,643.00	0.00	0.00%
b) Transfers Out	7610-7629	1,646,765.00	1,646,765.00	123,663.00	1,646,765.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	2,571,351.00	11,237,698.00	0.00	11,237,698.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(26,787,497.00)	(27,792,497.00)	0.00	(27,792,497.00)	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(25,842,911.00)	(18,051,921.00)	(123,663.00)	(18,051,921.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(5,807,685.02)	8,991,104.66	25,749,649.87	8,991,104.66		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(4,612,114.71)	(3,971,506.32)		(3,971,506.32)	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		(4,612,114.71)	(3,971,506.32)		(3,971,506.32)		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		(4,612,114.71)	(3,971,506.32)		(3,971,506.32)		
2) Ending Balance, June 30. (E + F1e)		(10,419,799.73)	5,019,598.34		5,019,598.34		

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

		Summary - UNRESTRICTED -- Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	165,000.00	150,000.00		150,000.00		
Stores	9712	243,000.00	50,000.00		50,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	7,839,553.00	8,666,347.00		8,666,347.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				(3,846,748.66)		
d) Unappropriated Amount	9790	(18,667,352.73)	(3,846,748.66)				

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

		Summary - RESTRICTED -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	10,046,889.00	10,046,889.00	630,544.64	10,046,889.00	0.00	0.00%
2) Federal Revenue	8100-8299	58,243,461.00	73,643,439.00	38,305,654.60	73,643,439.00	0.00	0.00%
3) Other State Revenue	8300-8599	64,617,868.00	71,242,836.00	34,891,845.69	71,242,836.00	0.00	0.00%
4) Other Local Revenue	8600-8799	1,193,843.00	5,495,109.00	3,645,100.39	5,495,109.00	0.00	0.00%
5) TOTAL, REVENUES		134,102,061.00	160,428,273.00	77,473,145.32	160,428,273.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	41,990,275.00	52,340,063.59	23,493,828.29	52,340,063.59	0.00	0.00%
2) Classified Salaries	2000-2999	26,331,186.00	31,564,039.36	15,447,153.73	31,564,039.36	0.00	0.00%
3) Employee Benefits	3000-3999	25,452,023.20	30,320,454.67	14,354,408.11	30,320,454.67	0.00	0.00%
4) Books and Supplies	4000-4999	32,251,287.77	34,414,524.00	6,225,639.33	34,414,524.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	30,177,961.81	49,162,853.35	13,772,798.53	49,162,853.35	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	389,394.98	66,488.45	389,394.98	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	1,784,706.00	1,784,706.00	929,981.00	1,784,706.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	3,016,128.00	2,734,906.00	784,127.28	2,734,906.00	0.00	0.00%
9) TOTAL, EXPENDITURES		160,943,667.78	202,710,941.95	75,094,424.72	202,710,941.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(26,841,506.78)	(42,282,668.95)	2,378,720.60	(42,282,668.95)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,702,492.00	1,702,492.00	0.00	1,702,492.00	0.00	0.00%
b) Transfers Out	7610-7629	1,759,682.00	2,082,661.00	733,326.00	2,082,661.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	28,767,497.00	27,792,497.00	0.00	27,792,497.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		28,710,307.00	27,412,328.00	(733,326.00)	27,412,328.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(131,199.78)	(14,870,340.95)	1,645,394.60	(14,870,340.95)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	10,826,548.23	15,816,336.00		15,816,336.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		10,826,548.23	15,816,336.00		15,816,336.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		10,826,548.23	15,816,336.00		15,816,336.00		
2) Ending Balance, June 30 (E + F1e)		10,695,348.45	945,995.05		945,995.05		

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

		Summary - RESTRICTED -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	10,695,348.45	945,995.05		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash In County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				945,995.05		
d) Unappropriated Amount	9790	0.00	0.00				



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

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	226,344,364.00	226,616,081.00	122,708,550.90	226,616,081.00	0.00	0.00%
2) Federal Revenue	8100-8299	58,243,461.00	73,643,439.00	38,324,324.59	73,643,439.00	0.00	0.00%
3) Other State Revenue	8300-8599	84,858,050.00	92,657,543.00	41,220,833.51	92,657,543.00	0.00	0.00%
4) Other Local Revenue	8600-8799	20,859,253.00	25,160,642.00	15,738,408.45	25,160,642.00	0.00	0.00%
5) TOTAL, REVENUES		390,305,128.00	418,077,705.00	217,990,117.45	418,077,705.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	163,672,184.00	171,667,321.59	84,735,815.82	171,667,321.59	0.00	0.00%
2) Classified Salaries	2000-2999	54,608,803.00	58,633,099.82	29,023,461.19	58,633,099.82	0.00	0.00%
3) Employee Benefits	3000-3999	79,174,067.03	80,111,504.59	38,388,492.23	80,111,504.59	0.00	0.00%
4) Books and Supplies	4000-4999	41,189,555.96	43,807,723.58	9,026,775.56	43,807,723.56	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	47,315,320.81	67,616,359.75	22,879,651.81	67,616,359.75	0.00	0.00%
6) Capital Outlay	6000-6599	4,857.00	432,888.98	106,954.90	432,888.98	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	12,502,249.00	12,502,249.00	5,929,881.00	12,502,249.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(1,355,408.00)	(1,453,799.00)	(333,048.53)	(1,453,799.00)	0.00	0.00%
9) TOTAL, EXPENDITURES		397,111,408.80	433,317,348.29	189,738,083.98	433,317,348.29		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(6,806,280.80)	(15,239,643.29)	28,252,033.47	(15,239,643.29)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,702,492.00	1,852,135.00	0.00	1,852,135.00	0.00	0.00%
b) Transfers Out	7610-7629	3,406,447.00	3,729,426.00	856,989.00	3,729,426.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	2,571,351.00	11,237,698.00	0.00	11,237,698.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		887,396.00	9,360,407.00	(856,989.00)	9,360,407.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(5,938,884.80)	(5,879,236.29)	27,395,044.47	(5,879,236.29)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	6,214,433.52	11,844,829.68		11,844,829.68	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		6,214,433.52	11,844,829.68		11,844,829.68		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		6,214,433.52	11,844,829.68		11,844,829.68		
2) Ending Balance, June 30 (E + F1e)		275,548.72	5,965,593.39		5,965,593.39		

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

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	165,000.00	150,000.00		150,000.00		
Stores	9712	243,000.00	50,000.00		50,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	(6,686,348.46)	(6,686,348.46)		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	7,839,553.00	8,686,347.00		8,686,347.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				(2,900,753.61)		
d) Unappropriated Amount	9790	-18,687,352.73	-3,848,748.66				

2004/05 Second Interim  
Charter Schools Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	7,500,000.00	3,884,346.00	1,401,825.00	3,884,346.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	199,953.50	0.00	199,953.50	0.00	0.00%
3) Other State Revenue	8300-8599	500,000.00	1,426,700.26	757,257.65	1,426,700.26	0.00	0.00%
4) Other Local Revenue	8600-8799	7,500,000.00	7,042,674.00	5,000,000.00	7,042,674.00	0.00	0.00%
5) TOTAL, REVENUES		15,500,000.00	12,553,673.76	7,159,082.65	12,553,673.76		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	155,000.00	219,958.00	0.00	219,958.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	15,402,190.00	13,366,129.76	5,891,025.94	13,366,129.76	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		15,557,190.00	13,586,087.76	5,891,025.94	13,586,087.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(57,190.00)	(1,032,414.00)	1,268,056.71	(1,032,414.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	57,190.00	380,169.00	339,179.00	380,169.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		57,190.00	380,169.00	339,179.00	380,169.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	(652,245.00)	1,607,235.71	(652,245.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	411,343.15	101,538.15		101,538.15	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		411,343.15	101,538.15		101,538.15		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		411,343.15	101,538.15		101,538.15		
2) Ending Balance, June 30 (E + F1e)		411,343.15	(550,706.85)		(550,706.85)		

2004/05 Second Interim  
Charter Schools Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				(550,706.85)		
d) Unappropriated Amount	9790	411,343.15	(550,706.85)				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	11,890,237.00	11,446,023.00	5,750,524.00	11,446,023.00	0.00	0.00%
2) Federal Revenue	8100-8299	859,802.00	523,714.00	302,910.64	523,714.00	0.00	0.00%
3) Other State Revenue	8300-8599	550,474.00	479,988.00	845,988.03	479,988.00	0.00	0.00%
4) Other Local Revenue	8600-8799	70,000.00	135,000.00	26,107.56	135,000.00	0.00	0.00%
5) TOTAL, REVENUES		13,370,513.00	12,584,725.00	6,925,530.23	12,584,725.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	6,664,363.00	7,630,186.68	4,004,062.09	7,630,186.68	0.00	0.00%
2) Classified Salaries	2000-2999	985,143.00	1,244,455.00	480,891.33	1,244,455.00	0.00	0.00%
3) Employee Benefits	3000-3999	2,148,848.00	2,786,817.93	1,285,310.49	2,786,817.93	0.00	0.00%
4) Books and Supplies	4000-4999	3,811,381.00	1,344,485.82	248,032.78	1,344,485.82	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	600,028.00	993,643.00	263,027.79	993,643.00	0.00	0.00%
6) Capital Outlay	6000-6999	1,500.00	500,000.00	0.00	500,000.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	634,272.00	631,861.00	0.00	631,861.00	0.00	0.00%
9) TOTAL, EXPENDITURES		15,045,535.00	15,131,449.43	6,281,324.48	15,131,449.43		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(1,675,022.00)	(2,546,724.43)	644,205.75	(2,546,724.43)		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(1,675,022.00)	(2,546,724.43)	644,205.75	(2,546,724.43)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,732,465.63	3,520,929.00		3,520,929.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,732,465.63	3,520,929.00		3,520,929.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,732,465.63	3,520,929.00		3,520,929.00		
2) Ending Balance, June 30 (E + F1e)		57,443.63	974,204.57		974,204.57		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				974,204.57		
d) Unappropriated Amount	9790	57,443.63	974,204.57				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	8,296,880.00	12,218,348.36	5,443,953.36	12,218,348.36	0.00	0.00%
3) Other State Revenue	8300-8599	12,617,618.00	14,106,396.05	8,293,582.05	14,106,396.05	0.00	0.00%
4) Other Local Revenue	8600-8799	426,000.00	434,950.00	312,094.11	434,950.00	0.00	0.00%
5) TOTAL, REVENUES		21,340,498.00	26,759,694.41	14,049,629.52	26,759,694.41		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	7,337,475.00	8,806,388.00	4,817,452.23	8,806,388.00	0.00	0.00%
2) Classified Salaries	2000-2999	4,901,816.00	5,372,916.21	2,772,208.39	5,372,916.21	0.00	0.00%
3) Employee Benefits	3000-3999	4,758,451.00	5,742,652.89	3,213,047.09	5,742,652.89	0.00	0.00%
4) Books and Supplies	4000-4999	2,518,323.00	2,605,079.54	259,951.46	2,605,079.54	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	557,740.00	1,233,298.30	200,730.38	1,233,298.30	0.00	0.00%
6) Capital Outlay	6000-6999	8,000.00	3,000.00	0.00	3,000.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	103,000.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	721,136.00	723,093.00	333,048.53	723,093.00	0.00	0.00%
9) TOTAL, EXPENDITURES		20,905,941.00	24,486,427.74	11,596,438.08	24,486,427.74		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		434,557.00	2,273,266.67	2,453,191.44	2,273,266.67		
<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	0.00%
b) Transfers Out	7610-7629	434,557.00	464,557.00	155,757.51	464,557.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(434,557.00)	(464,557.00)	(155,757.51)	(464,557.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00	1,808,709.67	2,297,433.93	1,808,709.67		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.01	(2.74)		(2.74)	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.01	(2.74)		(2.74)		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.01	(2.74)		(2.74)		
2) Ending Balance, June 30 (E + F1e)		0.01	1,808,706.93		1,808,706.93		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>	9790				1,808,706.93		
<b>d) Unappropriated Amount</b>	9790	0.01	1,808,706.93				



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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	682,718.00	627,110.00	0.00	627,110.00	0.00	0.00%
2) Federal Revenue	8100-8299	10,923,385.00	10,923,385.00	3,043,318.77	10,923,385.00	0.00	0.00%
3) Other State Revenue	8300-8599	653,271.00	653,271.00	153,743.43	653,271.00	0.00	0.00%
4) Other Local Revenue	8600-8799	1,533,889.00	1,533,889.00	682,671.56	1,533,889.00	0.00	0.00%
5) TOTAL, REVENUES		13,793,263.00	13,737,655.00	3,879,733.76	13,737,655.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	4,268,670.00	4,748,029.00	2,654,096.71	4,748,029.00	0.00	0.00%
3) Employee Benefits	3000-3999	2,063,253.00	2,311,337.56	1,210,070.61	2,311,337.56	0.00	0.00%
4) Books and Supplies	4000-4999	7,041,325.00	6,865,417.00	2,971,046.57	6,865,417.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	569,500.00	549,068.00	90,433.06	549,068.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	70,000.00	0.00	70,000.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	285,072.00	206,843.00	0.00	206,843.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		14,227,820.00	14,750,694.56	6,925,646.95	14,750,694.56		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(434,557.00)	(1,013,039.56)	(3,045,913.19)	(1,013,039.56)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	434,557.00	464,557.00	155,757.51	464,557.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		434,557.00	464,557.00	155,757.51	464,557.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	(548,482.56)	(2,890,155.68)	(548,482.56)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	444,024.40	598,414.23		598,414.23	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		444,024.40	598,414.23		598,414.23		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		444,024.40	598,414.23		598,414.23		
2) Ending Balance, June 30 (E + F1e)		444,024.40	49,931.67		49,931.67		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	184,893.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				49,931.67		
d) Unappropriated Amount	9790	259,131.40	49,931.67				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	560,000.00	560,000.00	0.00	560,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	10,000.00	10,000.00	11,020.94	10,000.00	0.00	0.00%
<b>5) TOTAL, REVENUES</b>		<b>570,000.00</b>	<b>570,000.00</b>	<b>11,020.94</b>	<b>570,000.00</b>		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	224.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	96.80	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	30,000.00	5,210.96	5,210.96	5,210.96	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	2,192,492.00	4,794,403.83	2,013,564.58	4,794,403.83	0.00	0.00%
6) Capital Outlay	6000-6999	50,000.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
<b>9) TOTAL, EXPENDITURES</b>		<b>2,272,492.00</b>	<b>4,799,614.79</b>	<b>2,019,096.34</b>	<b>4,799,614.79</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		<b>(1,702,492.00)</b>	<b>(4,229,614.79)</b>	<b>(2,008,075.40)</b>	<b>(4,229,614.79)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	1,702,492.00	1,702,492.00	394,147.00	1,702,492.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>1,702,492.00</b>	<b>1,702,492.00</b>	<b>394,147.00</b>	<b>1,702,492.00</b>		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		<b>0.00</b>	<b>(2,527,122.79)</b>	<b>(1,613,928.40)</b>	<b>(2,527,122.79)</b>		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(0.30)	2,527,122.79		2,527,122.79	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		(0.30)	2,527,122.79		2,527,122.79		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		(0.30)	2,527,122.79		2,527,122.79		
2) Ending Balance, June 30 (E + F1e)		(0.30)	0.00		0.00		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	(0.30)	0.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	2,000.00	2,000.00	8,041.53	2,000.00	0.00	0.00%
5) TOTAL, REVENUES		2,000.00	2,000.00	8,041.53	2,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		2,000.00	2,000.00	8,041.53	2,000.00		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		2,000.00	2,000.00	8,041.53	2,000.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	53,809.36	53,809.36		53,809.36	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		53,809.36	53,809.36		53,809.36		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		53,809.36	53,809.36		53,809.36		
2) Ending Balance, June 30 (E + F1e)		55,809.36	55,809.36		55,809.36		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				55,809.36		
d) Unappropriated Amount	9790	55,809.36	55,809.36				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	550,000.00	550,000.00	627,756.12	550,000.00	0.00	0.00%
5) TOTAL, REVENUES		550,000.00	550,000.00	627,756.12	550,000.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	1,186,607.00	1,195,107.00	680,307.45	1,195,107.00	0.00	0.00%
3) Employee Benefits	3000-3999	411,741.00	417,031.76	265,309.92	417,031.76	0.00	0.00%
4) Books and Supplies	4000-4999	129,030.00	97,894.00	16,691.76	97,894.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	1,990,495.00	5,760,931.00	2,258,102.43	5,760,931.00	0.00	0.00%
6) Capital Outlay	6000-6999	52,421,192.00	109,289,199.49	21,023,964.04	109,289,199.49	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		56,139,065.00	116,760,163.25	24,244,375.60	116,760,163.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(56,589,065.00)	(116,210,163.25)	(23,616,619.48)	(116,210,163.25)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	4,063,402.00	0.00	4,063,402.00	0.00	0.00%
b) Transfers Out	7610-7629	1,702,492.00	1,702,492.00	0.00	1,702,492.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	32,000,000.00	141,000,000.00	0.00	141,000,000.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		30,297,508.00	143,360,910.00	0.00	143,360,910.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(25,291,557.00)	27,150,746.75	(23,616,619.48)	27,150,746.75		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	25,710,395.11	32,983,040.00		32,983,040.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		25,710,395.11	32,983,040.00		32,983,040.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		25,710,395.11	32,983,040.00		32,983,040.00		
2) Ending Balance, June 30 (E + F1e)		418,838.11	60,133,786.75		60,133,786.75		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>							
	9790				60,133,786.75		
<b>d) Unappropriated Amount</b>							
	9790	418,838.11	60,133,786.75				



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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	4,978,930.00	4,978,930.00	904,610.27	4,978,930.00	0.00	0.00%
5) TOTAL, REVENUES		4,978,930.00	4,978,930.00	904,610.27	4,978,930.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	57,000.00	13,537.84	57,000.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	12,000.00	2,723.09	12,000.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	340,000.00	160,331.40	340,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	904,386.00	1,505,386.00	364,780.69	1,505,386.00	0.00	0.00%
6) Capital Outlay	6000-6999	1,441,771.00	1,896,771.00	1,024,036.12	1,896,771.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,346,157.00	3,811,157.00	1,565,408.94	3,811,157.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		2,632,773.00	1,167,773.00	(660,798.67)	1,167,773.00		
<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	0.00%
b) Transfers Out	7610-7629	1,500,000.00	5,712,770.00	0.00	5,712,770.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,500,000.00)	(5,712,770.00)	0.00	(5,712,770.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		1,132,773.00	(4,544,997.00)	(660,798.67)	(4,544,997.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	6,116,132.00	8,733,559.00		8,733,559.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		6,116,132.00	8,733,559.00		8,733,559.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		6,116,132.00	8,733,559.00		8,733,559.00		
2) Ending Balance, June 30 (E + F1e)		7,248,905.00	4,188,562.00		4,188,562.00		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				4,188,562.00		
d) Unappropriated Amount	9790	7,248,905.00	4,188,562.00				

2004/05 Second Interim  
State School Building Lease-Purchase Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	101,594.00	101,594.00	(182,258.44)	101,594.00	0.00	0.00%
5) TOTAL, REVENUES		101,594.00	101,594.00	(182,258.44)	101,594.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	1,357,632.47	609,058.38	1,357,632.47	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	47.00	0.00	0.00	47.00	100.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	1,357,679.47	609,058.38	1,357,632.47		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		101,594.00	(1,256,085.47)	(791,316.82)	(1,256,038.47)		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		101,594.00	(1,256,085.47)	(791,316.82)	(1,256,038.47)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	4,130,938.00	4,585,327.00		4,585,327.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		4,130,938.00	4,585,327.00		4,585,327.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		4,130,938.00	4,585,327.00		4,585,327.00		
2) Ending Balance, June 30 (E + F1e)		4,232,532.00	3,329,241.53		3,329,288.53		

2004/05 Second Interim  
State School Building Lease-Purchase Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				3,329,288.53		
d) Unappropriated Amount	9790	4,232,532.00	3,329,241.53				

2004/05 Second Interim  
County School Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	2,533,023.00	2,533,023.00	2,533,023.00	0.00	0.00%
4) Other Local Revenue	8600-8799	155,156.00	155,156.00	18,812.97	155,156.00	0.00	0.00%
5) TOTAL, REVENUES		155,156.00	2,688,179.00	2,551,835.97	2,688,179.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	1,234,672.00	1,234,672.00	0.00	1,234,672.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	2,533,023.00	0.00	2,533,023.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		1,234,672.00	3,767,695.00	0.00	3,767,695.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(1,079,516.00)	(1,079,516.00)	2,551,835.97	(1,079,516.00)		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(1,079,516.00)	(1,079,516.00)	2,551,835.97	(1,079,516.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,275,854.00	2,579,329.00		2,579,329.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,275,854.00	2,579,329.00		2,579,329.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,275,854.00	2,579,329.00		2,579,329.00		
2) Ending Balance, June 30 (E + F1e)		196,338.00	1,499,813.00		1,499,813.00		

2004/05 Second Interim  
County School Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				1,499,813.00		
d) Unappropriated Amount	9790	196,338.00	1,499,813.00				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	1,159,400.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	520.00	520.00	7,718.90	520.00	0.00	0.00%
<b>5) TOTAL, REVENUES</b>		<b>520.00</b>	<b>520.00</b>	<b>1,167,118.90</b>	<b>520.00</b>		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
<b>9) TOTAL, EXPENDITURES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		520.00	520.00	1,167,118.90	520.00		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		520.00	520.00	1,167,118.90	520.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	56,964.00	52,188.65		52,188.65	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		56,964.00	52,188.65		52,188.65		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		56,964.00	52,188.65		52,188.65		
2) Ending Balance, June 30 (E + F1e)		57,484.00	52,708.65		52,708.65		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				52,708.65		
d) Unappropriated Amount	9790	57,484.00	52,708.65				



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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	284,000.00	284,000.00	0.00	284,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	19,079,215.22	19,079,215.22	0.00	19,079,215.22	0.00	0.00%
5) TOTAL, REVENUES		19,363,215.22	19,363,215.22	0.00	19,363,215.22		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	22,103,732.32	22,103,732.32	0.00	22,103,732.32	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		22,103,732.32	22,103,732.32	0.00	22,103,732.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(2,740,517.10)	(2,740,517.10)	0.00	(2,740,517.10)		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(2,740,517.10)	(2,740,517.10)	0.00	(2,740,517.10)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	16,048,489.61	16,048,489.61		16,048,489.61	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		16,048,489.61	16,048,489.61		16,048,489.61		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		16,048,489.61	16,048,489.61		16,048,489.61		
2) Ending Balance, June 30 (E + F1e)		13,307,972.51	13,307,972.51		13,307,972.51		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				13,307,972.51		
d) Unappropriated Amount	9790	13,307,972.51	13,307,972.51				

2004/05 Second Interim  
Tax Override Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%
4) Other Local Revenue	8600-8799	325,000.00	325,000.00	50,025.25	325,000.00	0.00	0.00%
5) TOTAL, REVENUES		327,500.00	327,500.00	50,025.25	327,500.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	327,500.00	327,500.00	0.00	327,500.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		327,500.00	327,500.00	0.00	327,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		0.00	0.00	50,025.25	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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	0.00	50,025.25	0.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	57,255.96		57,255.96	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	57,255.96		57,255.96		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	57,255.96		57,255.96		
2) Ending Balance, June 30 (E + F1e)		0.00	57,255.96		57,255.96		

2004/05 Second Interim  
Tax Override Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>							
	9790				57,255.96		
<b>d) Unappropriated Amount</b>							
	9790	0.00	57,255.96				

2004/05 Second Interim  
Debt Service Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	384,000.00	384,000.00	(4,710.83)	384,000.00	0.00	0.00%
<b>5) TOTAL, REVENUES</b>		<b>384,000.00</b>	<b>384,000.00</b>	<b>(4,710.83)</b>	<b>384,000.00</b>		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	3,347,765.00	3,347,765.00	2,930,283.73	3,347,765.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
<b>9) TOTAL, EXPENDITURES</b>		<b>3,347,765.00</b>	<b>3,347,765.00</b>	<b>2,930,283.73</b>	<b>3,347,765.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		<b>(2,963,765.00)</b>	<b>(2,963,765.00)</b>	<b>(2,934,994.56)</b>	<b>(2,963,765.00)</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	3,146,765.00	3,146,765.00	0.00	3,146,765.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>		<b>3,146,765.00</b>	<b>3,146,765.00</b>	<b>0.00</b>	<b>3,146,765.00</b>		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>183,000.00</b>	<b>183,000.00</b>	<b>(2,934,994.56)</b>	<b>183,000.00</b>		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	598,189.00	688,621.50		688,621.50	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		598,189.00	688,621.50		688,621.50		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		598,189.00	688,621.50		688,621.50		
<b>2) Ending Balance, June 30 (E + F1e)</b>		<b>781,189.00</b>	<b>871,621.50</b>		<b>871,621.50</b>		

2004/05 Second Interim  
Debt Service Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
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>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>							
	9790				871,621.50		
<b>d) Unappropriated Amount</b>							
	9790	781,189.00	871,621.50				

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	16,000,000.00	16,000,000.00	6,098,560.14	16,000,000.00	0.00	0.00%
5) TOTAL, REVENUES		16,000,000.00	16,000,000.00	6,098,560.14	16,000,000.00		
<b>B. EXPENSES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	310,412.00	420,920.00	210,877.03	420,920.00	0.00	0.00%
3) Employee Benefits	3000-3999	111,395.00	156,410.65	79,236.98	156,410.65	0.00	0.00%
4) Books and Supplies	4000-4999	5,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	15,264,075.00	15,075,285.00	11,407,318.49	15,075,285.00	0.00	0.00%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENSES		15,690,882.00	15,653,615.65	11,697,432.50	15,653,615.65		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		309,118.00	346,384.35	(5,598,872.36)	346,384.35		
<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	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>							
		309,118.00	346,384.35	(5,598,872.36)	346,384.35		
<b>F. NET ASSETS</b>							
1) Beginning Net Assets							
a) As of July 1 - Unaudited	9791	1,051,925.84	1,712,650.00		1,712,650.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,051,925.84	1,712,650.00		1,712,650.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Net Assets		1,051,925.84	1,712,650.00		1,712,650.00		
2) Ending Net Assets, June 30 (E + F1e)		1,361,043.84	2,059,034.35		2,059,034.35		

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

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Net Assets							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				2,059,034.35		
d) Unappropriated Amount	9790	1,361,043.84	2,059,034.35				



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	4,827.32	4,827.32	4,827.32
2. Inflation Increase	0041	117.00	117.00	117.00
3. All Other Adjustments	0042	0.00	13.33	13.16
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,944.32	4,957.65	4,957.48
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,944.32	4,957.65	4,957.48
b. Total Revenue Limit ADA	0033	46,897.88	46,901.00	46,420.42
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	231,878,126.04	232,518,742.65	230,128,303.74
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	765,700.00	627,110.00	639,804.00
9. Other Revenue Limit Adjustments	---	0.00	0.00	0.00
10. Beginning Teacher Salary Incentive Funding	0138	285,339.00	435,391.00	280,986.00
11. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	232,929,165.04	233,581,243.65	231,049,093.74
<b>DEFICIT CALCULATION</b>				
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.99677	0.99677	0.99677
14. SUBTOTAL, AFTER DEFICIT (Line 12 times Line 13)	0282	232,176,803.84	232,826,776.23	230,302,805.17
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	0.98174	0.98174
16. TOTAL, AFTER DEFICIT (Line 14 times Line 15)	0284	227,937,255.40	228,575,359.30	226,097,475.95
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>				
17. Unemployment Insurance Revenue	0060	1,426,344.00	654,354.00	1,323,262.00
18. Continuation High School Revenue	0066	397,679.00	50,230.00	397,593.00
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	1,404,760.00	1,202,445.00	1,202,445.00
22. PERS Safety Adjustment	0205	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	419,263.00	(497,861.00)	518,410.00
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	228,356,518.40	228,077,498.30	226,615,885.95

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	120,500,000.00	120,500,000.00	83,710,300.00
26. Miscellaneous Taxes	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	7,500,000.00	7,500,000.00	7,500,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	113,000,000.00	113,000,000.00	76,210,300.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	15,500,000.00	15,500,000.00	12,000,000.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	99,856,518.40	99,577,498.30	138,405,585.95
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	9014	0.00	0.00	0.00
33. Core Academic Program	9001	1,437,741.00	1,437,974.00	1,437,974.00
34. California High School Exit Exam	9002	1,767,612.00	1,043,722.00	1,043,722.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	0.00	404,041.00	332,739.00
38. All Other Adjustments	---	0.00	0.00	0.00
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	3,205,353.00	2,885,737.00	2,814,435.00
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	103,061,871.40	102,463,235.30	141,220,020.95

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>						
1. General Education	30,271.03	32,793.03	32,412.87	32,412.87	0.00	0%
2. Special Education	1,060.62	825.63	1,056.17	1,056.17	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	9,954.59	9,595.55	9,682.37	9,682.37	0.00	0%
4. Special Education	583.76	498.35	691.01	691.01	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	41,870.00	43,712.56	43,842.42	43,842.42	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	42,373.17	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	383.24	522.00	518.82	518.82	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	39.74	62.50	57.72	57.72	0.00	0%
11. Adults Enrolled, State Apportioned	4,454.06	4,948.50	4,979.93	4,979.93	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	4,493.80	5,011.00	5,037.65	5,037.65	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)	46,747.04	49,245.56	49,398.89	49,398.89	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	233,406.00	413,659.00	366,260.00	366,260.00	0.00	0%
17. High School	86,143.00	372,501.00	339,842.00	339,842.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	319,549.00	786,160.00	706,102.00	706,102.00	0.00	0%

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hours (ADA)	31.04	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)	1,165.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)	40.51	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)	1,706.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)	3,100.00	3,185.32	3,100.00	3,100.00	0.00	0%
b. All Other Block Grant Funded Charters	82.00	313.27	82.00	82.00	0.00	0%
22. Revenue Limit Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	3,182.00	3,498.59	3,182.00	3,182.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	95,400.00	95,400.00	95,400.00	95,400.00	0.00	0%

Object	July	August	September	October	November	December
<b>ACTUALS THRU MONTH OF (Enter Month Name):</b>						
<b>A. BEGINNING CASH</b>	10,700,361.00	6,074,046.00	18,573,330.00	17,564,639.00	27,359,907.00	(2,829,631.00)
<b>B. RECEIPTS</b>						
Revenue Limit	6,260.00	413,457.00	268,329.00	2,558,162.00	22,910.00	3,320,005.00
Property Tax		7,637,181.00	21,609,646.00	25,949,988.00		12,974,994.00
State Aid		81,267.00	287,011.00	144,979.00	141,800.00	143,448.00
Other		4,876,145.00	153,265.00	1,453,895.00	6,966,361.00	1,657,189.00
Federal Revenues	10,949.00	3,478,709.00	7,024,492.00	12,548,750.00	(121,463.00)	5,380,358.00
Other State Revenues	3,281.00	2,498,337.00	504,055.00	433,427.00	899,354.00	268,577.00
Other Local Revenues						
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
<b>TOTAL RECEIPTS</b>	955,039.00	18,985,096.00	29,846,798.00	43,089,201.00	7,908,962.00	23,744,571.00
<b>C. DISBURSEMENTS</b>						
Certificated Salaries	2,264,834.00	2,840,408.00	15,577,015.00	16,233,370.00	15,985,920.00	16,038,709.00
Classified Salaries	2,738,072.00	2,986,709.00	4,652,389.00	4,678,468.00	4,638,163.00	4,749,383.00
Employee Benefits	1,595,580.00	4,077,797.00	6,467,604.00	6,335,398.00	6,464,576.00	6,537,988.00
Supplies and Services	982,903.00	1,220,426.00	4,698,539.00	6,589,818.00	5,249,347.00	6,061,217.00
Capital Outlays		(37,368.00)	299.00	103,854.00	5,158.00	5,225.00
Other Outgo		(205.00)	334,793.00		5,297,799.00	(20,312.00)
Interfund Transfers Out			282,648.00	56,531.00	123,663.00	0.00
All Other Financing Uses						
Other Disbursements/Non Expenditures						
<b>TOTAL DISBURSEMENTS</b>	7,581,389.00	11,087,767.00	32,013,287.00	33,997,439.00	37,744,626.00	33,372,210.00
<b>D. PRIOR YEAR TRANSACTIONS</b>						
Accounts Receivable	20,584,200.00	2,767,635.00	1,203,944.00	389,758.00	589,127.00	212,365.00
Accounts Payable	18,584,165.00	(1,834,320.00)	46,146.00	(313,748.00)	943,001.00	109,684.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	2,000,035.00	4,601,955.00	1,157,798.00	703,506.00	(353,874.00)	102,681.00
<b>E. NET INCREASE/DECREASE</b>	(4,626,315.00)	12,499,284.00	(1,008,691.00)	9,795,268.00	(30,189,538.00)	(9,524,958.00)
<b>(B - C + D)</b>	6,074,046.00	18,573,330.00	17,564,639.00	27,359,907.00	(2,829,631.00)	(12,354,589.00)
<b>F. ENDING CASH (A + E)</b>						
<b>G. ENDING CASH, PLUS ACCRUALS</b>						

Object	January	February	March	April	May	June	Accruals	TOTAL
<b>ACTUALS THRU MONTH OF (Enter Month Name):</b>								
<b>A. BEGINNING CASH</b>	(12,354,589.00)	47,023,163.00	44,273,105.00	35,288,502.99	26,303,900.98	17,319,298.97		
<b>B. RECEIPTS</b>								
Revenue Limit	33,453,768.00	8,927,300.00	8,562,872.33	8,562,872.33	8,562,872.33	8,562,872.33		83,221,680.32
Property Tax	12,974,994.00	12,974,994.00	11,774,556.00	11,774,556.00	11,774,556.00	11,774,556.00		141,220,021.00
State Aid	720,353.00	141,616.00	128,476.50	128,476.50	128,476.50	128,476.50		2,174,380.00
Other	23,206,520.00	1,330,380.00	8,497,183.75	8,497,183.75	8,497,183.75	8,497,183.75		73,643,439.00
Federal Revenues	12,906,707.00	13,868,876.00	9,391,958.25	9,391,958.25	9,391,958.25	9,391,958.25		92,657,543.00
Other State Revenues	10,198,110.00	288,608.00	2,288,906.25	2,288,906.25	2,288,906.25	2,288,906.25		25,160,642.00
Other Local Revenues	0.00	0.00	463,033.75	463,033.75	463,033.75	463,033.75		1,852,135.00
Interfund Transfers In	0.00	0.00	2,809,424.50	2,809,424.50	2,809,424.50	2,809,424.50		11,237,698.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Receipts/Non-Revenue	93,460,452.00	37,511,774.00	43,916,411.33	43,916,411.33	43,916,411.33	43,916,411.33	0.00	431,167,538.32
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	15,815,559.00	15,833,153.00	17,774,588.40	17,774,588.40	17,774,588.40	17,774,588.40		171,667,321.60
Classified Salaries	4,580,278.00	4,653,520.00	6,239,029.46	6,239,029.46	6,239,029.46	6,239,029.46		58,633,099.84
Employee Benefits	6,889,550.00	6,770,268.00	8,743,185.90	8,743,185.90	8,743,185.90	8,743,185.90		80,111,504.60
Supplies and Services	7,104,178.00	6,743,543.00	18,193,528.08	18,193,528.08	18,193,528.08	18,193,528.08		111,424,083.32
Capital Outlays	29,787.00	0.00	81,483.50	81,483.50	81,483.50	81,483.50		432,889.00
Other Outgo	(15,143.00)	153,928.00	1,324,397.50	1,324,397.50	1,324,397.50	1,324,397.50		11,048,450.00
Interfund Transfers Out	394,147.00	693,235.00	0.00	0.00	0.00	0.00		1,550,224.00
All Other Financing Uses			544,800.50	544,800.50	544,800.50	544,800.50		2,179,202.00
Other Disbursements/Non Expenditures								0.00
<b>TOTAL DISBURSEMENTS</b>	34,798,356.00	34,847,647.00	52,901,013.34	52,901,013.34	52,901,013.34	52,901,013.34	0.00	437,046,774.36
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	0.00	0.00						25,747,029.00
Accounts Payable	(715,656.00)	5,414,185.00						22,233,457.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>			0.00	0.00	0.00	0.00	0.00	3,513,572.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	59,377,752.00	(2,750,058.00)	(8,984,602.01)	(8,984,602.01)	(8,984,602.01)	(8,984,602.01)	0.00	(2,365,664.04)
<b>F. ENDING CASH (A + E)</b>	47,023,163.00	44,273,105.00	35,288,502.99	26,303,900.98	17,319,298.97	8,334,696.96		8,334,696.96
<b>G. ENDING CASH, PLUS ACCRUALS</b>								

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

**GENERAL FUND**

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

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

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

We are preparing a multi-year fiscal recovery plan.

**II. Supplemental Information**

**1. Reserves**

Available reserves are not less than the following percentages as applied to total expenditures<sup>1</sup>, transfers out, and other uses, except as provided for in Education Code Section 33128:

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

Your Minimum Reserve Level is:

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

2%

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

**Special Education Pass-through Funds Reserve Exclusion**

- 1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? Yes
- b. If yes, enter the name(s) of the SELPA: \_\_\_\_\_

**2. a. Does your office serve as the Administrative Unit (AU) of the SELPA?** \_\_\_\_\_

If no, pass-through funds cannot be excluded.

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

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

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

0.00

2. Components of Ending Fund Balance

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

No

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

3. Status of Employee Salary and Benefit Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>2,762.61</u>	<u>1,440.45</u>
b. Enter the number of FTEs from the original adopted budget.	<u>                    </u>	<u>                    </u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>No</u>	<u>No</u>

**\*\*\*PLEASE NOTE\*\*\*** If salary and benefit negotiations are not finalized, upon settlement the school district must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. The county superintendent shall review the analysis relative to the Criteria and Standards, and may provide written comments to the president of the district governing board, and the district superintendent.

d. If settled, indicate the following:

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

e. If negotiations have not been settled:

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



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

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

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

Type of Commitment	# of Years	Balance July 1, 2004 Principal Only	2004/05 Payment (P & I)	2005/06 Payment (P & I)	2006/07 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds						
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Capital Leases						
Other Commitments:						

Comments:

---



---



---



---



---



---

5. Status of Other Funds

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

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

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

---



---



---



---

6. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form 011, Unrestricted, Column B, Line D-3)	<u>(27,792,497.00)</u>
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	<u>(27,792,497.00)</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

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

---

---

---

---

7. Contingent Liabilities

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

---

---

---

---

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