

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## Second Interim Report 2004-2005

### Board of Education

Mr. David R. Zamora	President
Mrs. Marge Mendoza-Ware	Vice President
Mr. Robert D. Armenta, Jr.	Clerk
Mr. Tobin A. Brinker	Member
Mr. Mark Hoover	Member
Mr. Frank A. Ibarra	Member
Mr. Kent Taylor	Member

### District Administration

Mr. Dennis D. Byas	Superintendent
Robert Stranger, Ph.D.	Asst Superintendent, Business
Mr. James Downs	Asst Superintendent, Human Resources
Ms. Angelia Wyles	Asst Superintendent, Curriculum

Presented to Governing Board March 10, 2005

**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 10, 2005

Signed Marge Mendoza-Ware  
Vice (President)  
Marge Mendoza-Ware

**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 Dennis Byas

District Superintendent  
or Designee

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

X      POSITIVE CERTIFICATION

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

\_\_\_\_\_      QUALIFIED CERTIFICATION

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

\_\_\_\_\_      NEGATIVE CERTIFICATION

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

**SUPPLEMENTAL INFORMATION**

Report Prepared By: Casey Cridelich

Date Prepared: Mar 03, 2005

Telephone Number: 909-580-6605

E-mail Address: casey\_cridelich@colton.k12.ca.us

INTEROFFICE MEMORANDUM

March 4, 2005

TO: Dr. Robert H. Stranger, Assistant Superintendent, Business Services

FROM: Casey Cridelich, Director Fiscal Services

SUBJECT: 2004-05 Second Interim Financial Report

Attached is the 2004-05 Second Interim Financial Report. The certification page indicates the District is able to file a positive certification as it will meet its financial obligations (i.e. "the 3% unrestricted reserve") in the current and two subsequent fiscal years.

Also attached at the end of this report is the budget transfers the Board is requested to approve in order to record the second interim budget on the County System.

Also recorded in the District's Second Interim Report, as required by the California School Accounting Manual (CSAM), are the 2003-04 audit adjustments as summarized below:

<u>Fund</u>	<u>Description</u>	<u>Effect on Fund Balance</u>
General	Amount due CDE for over-billed Buyback Days	Reduction of \$42,366
	Revise Revenue Limit for P-2 to Annual Activity	Reduction of \$198,113
Building	Record late June construction invoice retention payable	Reduction of \$267,092
Self-Ins	Record SAWCX (former workers comp JPA) PY assessments	Reduction of \$245,317

The following is a recap of the General Fund's Components of Ending Fund Balance:

<u>Description</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Reserve for Revolving Fund	\$ 35,000	\$ 35,000	\$ 35,000
Reserve for Stores	150,000	150,000	150,000
Reserve for Econ Uncertainties (3%)	5,016,461	4,941,381	5,120,522
Designations for School Site Budgets	1,397,465	1,397,465	1,397,465
Undesignated Fund Balance	<u>2,864,105</u>	<u>2,759,627</u>	<u>2,863,029</u>
Total Ending Fund Balance	<u>\$ 9,463,031</u>	<u>\$ 9,283,474</u>	<u>\$ 9,566,016</u>

Total % of Unrestricted Reserves	<u>4.71%</u>	<u>4.67%</u>	<u>4.68%</u>
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Deficit Spending History:

Unrestricted Net Gain (Loss)	\$ (1,695,830)	\$ 189,873	\$ 282,542
Restricted Net Gain (Loss)	<u>(2,073,558)</u>	<u>(369,431)</u>	<u>0</u>
Total Net Gain (Loss)	<u>(3,769,388)</u>	<u>(179,558)</u>	<u>282,542</u>

It is recommended that a portion of the one-time undesignated fund balance be put into the special reserve funds to begin saving for the following:

1. Future unfunded furniture & equipment in new schools (ranges from \$1M for elementary schools to \$10M for high schools).
2. New school first year start up costs (i.e. duplicate administration and operating costs).
3. Total service credit liability for retiree health & welfare benefits as defined by the actuarial study (it is estimated to range between \$20M to \$30M based on recent studies done for school districts with essentially the same programs and one-third the size of ours).

The District's General Fund unrestricted deficit spending began at \$621,057 at adopted budget, decreased to \$467,526 at First Interim, and increased to \$1,695,829 at this Second Interim Report. The \$1M of deficit spending that occurred since the adopted budget can be attributed to increases in personnel costs due to the 2.5% COLAs, additional bus purchases, additional new positions, and increases in transfers out to special reserve funds.

The District's ADA and enrollment are projected as follows:

<u>Description</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Average Daily Attendance (projected At 1.5% growth in the two future years)	23,331 (P-1)	23,681	24,036
Enrollment (projected at 1.5% growth)	24,932 (CBEDS)	25,306	25,686

The reason the Second Interim P-2 projection is based on P-1 ADA is because of the recent trend of the two comprehensive high schools losing an average of 100 ADA between P-1 and P-2 which offsets growth occurs in the elementary sites. While 2004-05 elementary ADA growth was projected at 2.5%, actual increases in elementary population has showed to approximate 1.5%. The trend of modest growth of elementary students and attrition out of the District by high school students may result in the necessity of utilizing the one-time option of including the "June Deferral" in a future year – which is a practice of most districts in the State.

Below is a recap of the District's individual funds at the Second Interim Period:

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$13,232,419	\$163,445,959	\$167,215,347	\$9,463,031
Adult Ed	-	283,445	283,445	-
Child Dev	459,142	2,984,818	3,145,893	298,067
Cafeteria	1,443,351	8,067,000	7,945,647	1,564,704
Deferred Maint	1,472,853	1,175,000	1,750,000	897,853
Sp Res (Non C/O)	964,050	672,000	-	1,636,050
Building	1,203,580	24,068,882	25,272,462	-
Capital Facilities	4,349,533	2,188,270	3,392,872	3,144,931
State Building	14,268,040	411,669	26,906	14,652,803
Sp Res (C/O)	1,729,750	1,239,000	60,000	2,908,750
CFD#2	246,567	256,200	30,000	472,767
G/O Bond Redemptn	2,361,807	3,248,779	2,668,732	2,941,854
Self Insurance	7,324,708	2,527,215	2,537,091	7,314,832
<b>Total</b>	<u>49,055,800</u>	<u>210,568,237</u>	<u>214,328,395</u>	<u>45,295,642</u>

The following is a recap of the individual forms of the Second Interim Report in chronological order:

Certification Page: indicates a positive certification.

Table of Contents

Form AI showing ADA at adopted of 23,617; first interim of 23,382; and second interim of 23,398 (P-1)

Form RLI showing the same periods' revenue limit calculation. Our Base Revenue Limit per ADA is:

1. \$4,964 (2.41% COLA and 2.143% deficit) for 2004-05
2. \$5,160 (3.93% COLA and 1.132% deficit) for 2005-06
3. \$5,325 (3.2% COLA and 1.132% deficit) for 2006-07.

The individual fund forms in the order as recapped above. Please note the Adult Ed fund is in a breakeven Status and will require future contributions from the General Fund if operations are not adjusted.

Criteria and Standards test that the District has tested positive in the areas of: meeting unrestricted reserve requirement; salary settlement disclosures; long term debt disclosures; and explanations for changes in contributions to restricted programs.

Multi-Year Projections for the General Fund and are recapped above.

Assumptions for the Multi-Year Projections

Form CASH shows that the District is projected to end 2004-05 with \$19,141,963.

Technical Review Checklists are technical edits run by the SACS software.

Pending Budget Transfers recording all adjustments approved by Board and Designee actions and need Board approval.

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NOTICE OF REVIEW

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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 10, 2005

Signed \_\_\_\_\_  
(President)

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

Signed \_\_\_\_\_

District Superintendent  
or Designee

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

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SUPPLEMENTAL INFORMATION

Report Prepared By: Casey Cridelich

Date Prepared: Mar 03, 2005

Telephone Number: 909-580-6605

E-mail Address: casey\_cridelich@colton.k12.ca.us

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		17,370.00	17,186.00	16,913.59	(272.41)	-2%
2. Special Education		287.00	287.00	295.87	8.87	3%
<b>HIGH SCHOOL</b>						
3. General Education		5,685.00	5,634.00	5,875.88	241.88	4%
4. Special Education		217.00	217.00	245.95	28.95	13%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools		4.00	4.00	16.47	12.47	312%
6. Special Education		54.00	54.00	50.02	(3.98)	-7%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	23,617.00	23,382.00	23,397.78	15.78	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)		505.00	505.00	415.00	(90.00)	-18%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students		12.00	12.00	0.42	(11.58)	-97%
11. Adults Enrolled, State Apportioned		65.00	65.00	60.35	(4.65)	-7%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)		38.00	38.00	20.81	(17.19)	-45%
13. TOTAL, CLASSES FOR ADULTS	0.00	115.00	115.00	81.58	(33.42)	-29%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	24,237.00	24,002.00	23,894.36	(107.64)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary		145,000.00	185,000.00	140,000.00	(45,000.00)	-24%
17. High School		280,000.00	258,000.00	269,791.00	11,791.00	5%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	425,000.00	443,000.00	409,791.00	(33,209.00)	-7%

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)		15.00	15.00	30.41	15.41	103%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)		0.00	0.00	0.00	0.00	0%
b. 7th & 8th Pupil Hours (report in hours)		0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Pupils residing in Unified District)		140.00	140.00	139.73	(0.27)	0%
b. All Other Block Grant Funded Charters		0.00	0.00	118.60	118.60	0%
22. Revenue Limit Funded Charters		0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	140.00	140.00	258.33	118.33	85%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS		0.00	0.00	0.00	0.00	0%



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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	4,830.29	4,830.29	4,830.29
2. Inflation Increase	0041	117.00	117.00	117.00
3. All Other Adjustments	0042	0.00	13.06	16.74
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,947.29	4,960.35	4,964.03
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,947.29	4,960.35	4,964.03
b. Total Revenue Limit ADA	0033	23,757.00	23,522.00	23,537.51
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	117,532,768.53	116,677,352.70	116,840,905.77
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	0.00	0.00	0.00
9. Other Revenue Limit Adjustments	---	0.00	0.00	0.00
10. Beginning Teacher Salary Incentive Funding	0138	488,280.00	396,431.00	395,922.00
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	118,021,048.53	117,073,783.70	117,236,827.77
<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	117,639,840.54	116,695,635.38	116,858,152.82
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	115,491,737.05	114,564,773.08	114,724,322.95
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>				
17. Unemployment Insurance Revenue	0060	668,054.00	668,054.00	646,173.00
18. Continuation High School Revenue	0066	13,778.00	13,778.00	13,885.00
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	531,192.00	530,036.00	530,036.00
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	150,640.00	151,796.00	130,022.00
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	115,642,377.05	114,716,569.08	114,854,344.95

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0117	17,000,000.00	8,675,669.00	8,908,283.00
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	214,674.00	110,650.00	98,214.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	16,785,326.00	8,565,019.00	8,810,069.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	793,278.00	793,278.00	787,033.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	98,063,773.05	105,358,272.08	105,257,242.95
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	9014	268,989.00	269,730.00	312,050.00
33. Core Academic Program	9001	528,144.00	528,144.00	528,146.00
34. California High School Exit Exam	9002	0.00	0.00	0.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	923,857.00	814,929.00	814,929.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	71,301.00	71,301.00	72,276.00
38. All Other Adjustments	---	(444,556.00)	(478,819.00)	224,365.00
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	809,757.00	665,825.00	1,327,666.00
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	98,873,530.05	106,024,097.08	106,584,908.95

Colton Joint Unified School District  
2004-2005 Second Interim Period  
Recap of District Funds

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
General	\$ 13,232,419	\$ 163,445,959	\$ 167,215,347	\$ 9,463,031
Adult Ed	-	283,445	283,445	-
Child Dev	459,142	2,984,818	3,145,893	298,067
Cafeteria	1,443,351	8,067,000	7,945,647	1,564,704
Deferred Maint	1,472,853	1,175,000	1,750,000	897,853
Sp Res (Non C/O)	964,050	672,000	-	1,636,050
Building	1,203,580	24,068,882	25,272,462	-
Capital Facilities	4,349,533	2,188,270	3,392,872	3,144,931
State Building	14,268,040	411,669	26,906	14,652,803
Sp Res (C/O)	1,729,750	1,239,000	60,000	2,908,750
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Self Insurance	7,324,708	2,527,215	2,537,091	7,314,832
Total	<u>49,055,800</u>	<u>210,568,237</u>	<u>214,328,395</u>	<u>45,295,642</u>

# **01 GENERAL FUND**

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	116,404,723.00	115,229,802.00	87,691,461.27	116,023,228.00	793,426.00	0.69%
2) Federal Revenue	8100-8299	14,943,317.00	14,961,982.00	5,613,448.87	15,075,331.00	113,349.00	0.76%
3) Other State Revenue	8300-8599	20,239,909.00	21,185,277.97	14,945,110.64	21,554,001.97	368,724.00	1.74%
4) Other Local Revenue	8600-8799	10,616,221.00	10,824,570.00	5,962,283.77	10,793,398.00	(31,172.00)	-0.29%
5) TOTAL, REVENUES		162,204,170.00	162,201,631.97	114,212,304.55	163,445,958.97		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	79,754,850.00	80,361,305.52	49,699,297.17	80,551,767.52	(190,462.00)	-0.24%
2) Classified Salaries	2000-2999	24,898,526.00	25,079,070.00	15,243,024.31	25,589,458.00	(510,388.00)	-2.04%
3) Employee Benefits	3000-3999	29,402,929.42	29,428,599.77	18,226,974.67	29,533,628.77	(105,029.00)	-0.36%
4) Books and Supplies	4000-4999	10,886,782.00	10,814,572.18	4,329,844.01	11,023,050.18	(208,478.00)	-1.93%
5) Services, Other Operating Expenses	5000-5999	11,190,502.00	12,068,608.25	5,452,908.21	12,335,449.25	(266,841.00)	-2.21%
6) Capital Outlay	6000-6599	1,646,342.00	1,935,751.00	916,449.60	2,172,838.00	(237,087.00)	-12.25%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	3,940,276.00	3,940,366.00	2,135,089.59	3,823,906.00	116,460.00	2.96%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(246,563.00)	(396,048.00)	13,061.00	(396,048.00)	0.00	0.00%
9) TOTAL, EXPENDITURES		161,473,644.42	163,232,224.72	96,016,648.56	164,634,049.72		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		730,525.58	(1,030,592.75)	18,195,655.99	(1,188,090.75)		
<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	1,622,654.00	1,626,297.00	1,616,297.00	2,581,297.00	(955,000.00)	-58.72%
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		(1,622,654.00)	(1,626,297.00)	(1,616,297.00)	(2,581,297.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(892,128.42)	(2,656,889.75)	16,579,358.99	(3,769,387.75)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	11,627,182.00	13,274,784.89		13,274,784.89	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		(42,366.00)	(42,366.00)	0.00%
c) As of July 1-Audited (F1a + F1b)		11,627,182.00	13,274,784.89		13,232,418.89		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		11,627,182.00	13,274,784.89		13,232,418.89		
2) Ending Balance, June 30 (E + F1e)		10,735,053.58	10,617,895.14		9,463,031.14		

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	35,000.00	35,000.00		35,000.00		
Stores	9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,900,000.00	4,900,000.00		5,016,461.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	3,995,449.00	2,038,209.04		1,766,896.04		
c) Undesignated Amount	9790				2,494,674.10		
d) Unappropriated Amount	9790	1,654,604.58	3,494,686.10				

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	113,978,535.00	112,803,614.00	87,691,461.27	113,437,434.00	633,820.00	0.56%
2) Federal Revenue	8100-8299	96,000.00	96,000.00	181,131.90	209,349.00	113,349.00	118.07%
3) Other State Revenue	8300-8599	10,642,283.00	10,772,283.00	8,309,529.17	10,772,283.00	0.00	0.00%
4) Other Local Revenue	8600-8799	954,128.00	954,128.00	604,238.33	942,038.00	(12,090.00)	-1.27%
5) TOTAL, REVENUES		125,670,946.00	124,626,025.00	96,786,360.67	125,361,104.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	67,372,734.00	67,426,630.00	42,060,047.37	67,426,630.00	0.00	0.00%
2) Classified Salaries	2000-2999	15,889,202.00	15,957,686.00	9,740,168.38	15,957,686.00	0.00	0.00%
3) Employee Benefits	3000-3999	23,432,754.42	23,386,755.77	14,337,520.60	23,386,755.77	0.00	0.00%
4) Books and Supplies	4000-4999	2,984,179.00	3,068,125.73	1,573,780.82	3,473,386.73	(405,261.00)	-13.21%
5) Services, Other Operating Expenses	5000-5999	7,590,385.00	8,283,449.00	4,670,198.98	8,337,932.00	(54,483.00)	-0.66%
6) Capital Outlay	6000-6599	730,424.00	1,294,212.00	866,009.17	1,363,233.00	(69,021.00)	-5.33%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	2,315,599.00	2,315,689.00	960,364.42	2,199,229.00	116,460.00	5.03%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(1,523,839.00)	(1,860,015.00)	12,902.00	(1,860,015.00)	0.00	0.00%
9) TOTAL, EXPENDITURES		118,791,438.42	119,672,532.50	74,220,991.74	120,284,837.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		6,879,507.58	4,753,492.50	22,565,368.93	5,076,266.50		
<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	762,654.00	766,297.00	766,297.00	1,721,297.00	(955,000.00)	-124.63%
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	(6,737,911.00)	(4,454,722.00)	(3,262,000.00)	(5,050,799.00)	(596,077.00)	13.38%
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,500,565.00)	(5,221,019.00)	(4,028,297.00)	(6,772,096.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(621,057.42)	(467,526.50)	18,537,071.93	(1,695,829.50)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	9,398,664.00	10,831,795.96		10,831,795.96	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		(42,366.00)	(42,366.00)	0.00%
c) As of July 1-Audited (F1a + F1b)		9,398,664.00	10,831,795.96		10,789,429.96		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		9,398,664.00	10,831,795.96		10,789,429.96		
2) Ending Balance, June 30 (E + F1e)		8,777,606.58	10,364,269.46		9,093,600.46		

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

		Summary - U N R E S T R I C T E D -- 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	35,000.00	35,000.00		35,000.00		
Stores	9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	4,900,000.00	4,900,000.00		5,016,461.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	2,038,002.00	1,784,583.36		1,397,465.36		
c) Undesignated Amount	9790				2,494,674.10		
d) Unappropriated Amount	9790	1,654,604.58	3,494,686.10				



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

		Summary - R E S T R I C T E D -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	2,426,188.00	2,426,188.00	0.00	2,585,794.00	159,606.00	6.58%
2) Federal Revenue	8100-8299	14,847,317.00	14,865,982.00	5,432,316.97	14,865,982.00	0.00	0.00%
3) Other State Revenue	8300-8599	9,597,626.00	10,412,994.97	6,635,581.47	10,781,718.97	366,724.00	3.54%
4) Other Local Revenue	8600-8799	9,662,093.00	9,870,442.00	5,358,045.44	9,851,360.00	(19,082.00)	-0.19%
5) TOTAL, REVENUES		36,533,224.00	37,575,606.97	17,425,943.88	38,084,854.97		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	12,382,116.00	12,934,675.52	7,639,249.80	13,125,137.52	(190,462.00)	-1.47%
2) Classified Salaries	2000-2999	9,009,324.00	9,121,384.00	5,502,855.93	9,631,772.00	(510,388.00)	-5.60%
3) Employee Benefits	3000-3999	5,970,175.00	6,041,844.00	3,889,454.07	6,146,873.00	(105,029.00)	-1.74%
4) Books and Supplies	4000-4999	7,902,603.00	7,746,446.45	2,756,063.19	7,549,663.45	196,783.00	2.54%
5) Services, Other Operating Expenses	5000-5999	3,600,117.00	3,785,159.25	782,709.23	3,997,517.25	(212,358.00)	-5.61%
6) Capital Outlay	6000-6599	915,918.00	641,539.00	50,440.43	809,605.00	(168,066.00)	-26.20%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	1,624,677.00	1,624,677.00	1,174,725.17	1,624,677.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	1,277,276.00	1,463,967.00	159.00	1,463,967.00	0.00	0.00%
9) TOTAL, EXPENDITURES		42,682,206.00	43,359,692.22	21,795,656.82	44,349,212.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(6,148,982.00)	(5,784,085.25)	(4,369,712.94)	(6,264,357.25)		
<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	860,000.00	860,000.00	850,000.00	860,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	6,737,911.00	4,454,722.00	3,262,000.00	5,050,799.00	596,077.00	13.38%
4) TOTAL, OTHER FINANCING SOURCES/USES		5,877,911.00	3,594,722.00	2,412,000.00	4,190,799.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(271,071.00)	(2,189,363.25)	(1,957,712.94)	(2,073,558.25)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,228,518.00	2,442,988.93		2,442,988.93	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1-Audited (F1a + F1b)		2,228,518.00	2,442,988.93		2,442,988.93		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		2,228,518.00	2,442,988.93		2,442,988.93		
2) Ending Balance, June 30 (E + F1e)		1,957,447.00	253,625.68		369,430.68		

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

		Summary - R E S T R I C T E D -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve (EC 42124)	9730	0.00	0.00		0.00		
Legally Restricted Balances	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	1,957,447.00	253,625.68		369,430.68		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **11 ADULT EDUCATION FUND**

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	264,048.00	264,048.00	199,956.00	264,048.00	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	3,000.00	3,100.00	763.25	3,100.00	0.00	0.00%
5) TOTAL, REVENUES		267,048.00	267,148.00	200,719.25	267,148.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	127,232.00	128,009.00	50,431.06	128,009.00	0.00	0.00%
2) Classified Salaries	2000-2999	82,753.00	82,753.00	50,272.96	82,753.00	0.00	0.00%
3) Employee Benefits	3000-3999	54,809.00	54,131.00	27,503.85	54,131.00	0.00	0.00%
4) Books and Supplies	4000-4999	2,099.00	4,849.00	(333.48)	4,849.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	0.00	6,409.00	6,361.14	6,409.00	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	12,809.00	7,294.00	(13,061.00)	7,294.00	0.00	0.00%
9) TOTAL, EXPENDITURES		279,702.00	283,445.00	121,174.53	283,445.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(12,654.00)	(16,297.00)	79,544.72	(16,297.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	12,654.00	16,297.00	16,297.00	16,297.00	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		12,654.00	16,297.00	16,297.00	16,297.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00	0.00	95,841.72	0.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

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)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

# **12 CHILD DEVELOPMENT FUND**

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	1,005,224.00	1,009,075.00	478,539.97	1,021,573.00	12,498.00	1.24%
3) Other State Revenue	8300-8599	1,889,672.00	1,932,261.00	882,800.00	1,908,796.00	(23,465.00)	-1.21%
4) Other Local Revenue	8600-8799	28,932.00	54,449.00	35,516.92	54,449.00	0.00	0.00%
5) TOTAL, REVENUES		2,923,828.00	2,995,785.00	1,396,856.89	2,984,818.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	661,359.00	676,500.00	385,883.66	676,500.00	0.00	0.00%
2) Classified Salaries	2000-2999	1,026,559.00	1,013,752.00	597,995.20	1,013,752.00	0.00	0.00%
3) Employee Benefits	3000-3999	605,402.00	624,203.00	367,392.90	624,203.00	0.00	0.00%
4) Books and Supplies	4000-4999	156,458.00	207,870.00	41,906.05	196,903.00	10,967.00	5.28%
5) Services, Other Operating Expenses	5000-5999	361,446.00	255,153.00	115,522.78	255,153.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	9,703.00	9,691.00	9,703.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	0.00	80,925.00	42,459.34	80,925.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	133,754.00	133,754.00	0.00	133,754.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,944,978.00	3,001,860.00	1,560,850.93	2,990,893.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(21,150.00)	(6,075.00)	(163,994.04)	(6,075.00)		
<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	155,000.00	0.00	155,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	(155,000.00)	0.00	(155,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(21,150.00)	(161,075.00)	(163,994.04)	(161,075.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	478,462.51	459,141.76		459,141.76	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)		478,462.51	459,141.76		459,141.76		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		478,462.51	459,141.76		459,141.76		
2) Ending Balance, June 30 (E + F1e)		457,312.51	298,066.76		298,066.76		

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)
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	457,312.51	298,066.76		298,066.76		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				



# **13 NUTRITION SERVICES FUND**

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	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenue	8100-8299	4,664,000.00	4,764,000.00	1,926,737.72	4,764,000.00	0.00	0.00%
3) Other State Revenue	8300-8599	332,000.00	432,000.00	136,072.85	432,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	2,871,000.00	2,871,000.00	1,692,442.32	2,871,000.00	0.00	0.00%
5) TOTAL, REVENUES		7,867,000.00	8,067,000.00	3,755,252.89	8,067,000.00		
<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	2,982,898.00	2,982,898.00	1,758,643.56	2,982,898.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,092,525.00	1,092,525.00	710,749.43	1,092,525.00	0.00	0.00%
4) Books and Supplies	4000-4999	3,409,500.00	3,340,317.00	1,871,458.39	3,340,317.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	35,724.00	84,907.00	84,346.23	84,907.00	0.00	0.00%
6) Capital Outlay	6000-6999	25,000.00	45,000.00	29,613.66	45,000.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00%
9) TOTAL, EXPENDITURES		7,645,647.00	7,645,647.00	4,454,811.27	7,645,647.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		221,353.00	421,353.00	(699,558.38)	421,353.00		
<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	100,000.00	300,000.00	0.00	300,000.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		(100,000.00)	(300,000.00)	0.00	(300,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		121,353.00	121,353.00	(699,558.38)	121,353.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,268,307.59	1,443,351.23		1,443,351.23	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)		1,268,307.59	1,443,351.23		1,443,351.23		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,268,307.59	1,443,351.23		1,443,351.23		
2) Ending Balance, June 30 (E + F1e)		1,389,660.59	1,564,704.23		1,564,704.23		

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	25,000.00	25,000.00		25,000.00		
Stores	9712	56,007.59	56,007.59		56,007.59		
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	1,308,653.00	1,483,696.64		1,483,696.64		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **14 DEFERRED MAINTENANCE FUND**

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	275,000.00	275,000.00	0.00	275,000.00	0.00	0.00%
4) Other Local Revenue	8600-8799	50,000.00	50,000.00	18,505.46	50,000.00	0.00	0.00%
5) TOTAL, REVENUES		325,000.00	325,000.00	18,505.46	325,000.00		
<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	1,750,000.00	1,686,704.00	60,275.61	1,686,704.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	63,296.00	25,083.38	63,296.00	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		1,750,000.00	1,750,000.00	85,358.99	1,750,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(1,425,000.00)	(1,425,000.00)	(66,853.53)	(1,425,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	850,000.00	850,000.00	850,000.00	850,000.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		850,000.00	850,000.00	850,000.00	850,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(575,000.00)	(575,000.00)	783,146.47	(575,000.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,885,386.00	1,472,853.24		1,472,853.24	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)		1,885,386.00	1,472,853.24		1,472,853.24		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,885,386.00	1,472,853.24		1,472,853.24		
2) Ending Balance, June 30 (E + F1e)		1,310,386.00	897,853.24		897,853.24		

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	1,310,386.00	897,853.24		897,853.24		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

**17 SPECIAL RESERVE FOR OTHER  
THAN CAPITAL OUTLAY**

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	13,000.00	13,000.00	9,309.79	22,000.00	9,000.00	69.23%
5) TOTAL REVENUES		13,000.00	13,000.00	9,309.79	22,000.00		
<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>		13,000.00	13,000.00	9,309.79	22,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	350,000.00	350,000.00	350,000.00	650,000.00	300,000.00	85.71%
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		350,000.00	350,000.00	350,000.00	650,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		363,000.00	363,000.00	359,309.79	672,000.00		
<b>F. FUND BALANCE - RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	664,481.00	964,049.58		964,049.58	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)		664,481.00	964,049.58		964,049.58		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		664,481.00	964,049.58		964,049.58		
2) Ending Balance, June 30 (E + F1e)		1,027,481.00	1,327,049.58		1,636,049.58		



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	1,027,481.00	1,327,049.58		1,636,049.58		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

# **21 BUILDING FUND**

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	500,000.00	891,155.00	722,589.72	891,155.00	0.00	0.00%
5) TOTAL, REVENUES		500,000.00	891,155.00	722,589.72	891,155.00		
<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	567,000.00	483,827.25	491,970.09	1,686,406.79	(1,202,579.54)	-248.56%
6) Capital Outlay	6000-6999	24,933,000.00	23,586,054.54	5,830,366.54	23,586,054.54	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299, 7400-7499	1,000.00	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		25,501,000.00	24,069,881.79	6,322,336.63	25,272,461.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(25,001,000.00)	(23,178,726.79)	(5,599,746.91)	(24,381,306.33)		
<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	25,000,000.00	23,177,726.79	23,177,726.00	23,177,726.79	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		25,000,000.00	23,177,726.79	23,177,726.00	23,177,726.79		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(1,000.00)	(1,000.00)	17,577,979.09	(1,203,579.54)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	3,488,354.00	1,470,671.76		1,470,671.76	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		(267,092.22)	(267,092.22)	0.00%
c) As of July 1 - Audited (F1a + F1b)		3,488,354.00	1,470,671.76		1,203,579.54		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		3,488,354.00	1,470,671.76		1,203,579.54		
2) Ending Balance, June 30 (E + F1e)		3,487,354.00	1,469,671.76		0.00		

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)
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	3,487,354.00	1,469,671.76		0.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

**25 CAPITAL FACILITIES  
FUND**

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	784,002.00	1,258,270.00	1,583,390.08	1,868,270.00	610,000.00	48.48%
5) TOTAL REVENUES		784,002.00	1,258,270.00	1,583,390.08	1,868,270.00		
<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	1,151,698.00	1,224,455.00	729,868.22	1,224,455.00	0.00	0.00%
6) Capital Outlay	6000-6999	506,174.00	2,013,417.00	1,051,797.27	2,013,417.00	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	155,000.00	(155,000.00)	0.00%
9) TOTAL EXPENDITURES		1,657,872.00	3,237,872.00	1,781,665.49	3,392,872.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(873,870.00)	(1,979,602.00)	(198,275.41)	(1,524,602.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	10,000.00	165,000.00	0.00	320,000.00	155,000.00	93.94%
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		10,000.00	165,000.00	0.00	320,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(863,870.00)	(1,814,602.00)	(198,275.41)	(1,204,602.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	4,144,506.38	4,349,533.26		4,349,533.26	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		4,144,506.38	4,349,533.26		4,349,533.26		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		4,144,506.38	4,349,533.26		4,349,533.26		
2) Ending Balance, June 30 (E + F1e)		3,280,636.38	2,534,931.26		3,144,931.26		

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	3,280,636.38	2,534,931.26		3,144,931.26		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

# **35 SCHOOL FACILITY FUND**



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	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenue	8600-8799	411,520.00	411,520.00	148,176.86	411,520.00	0.00	0.00%
5) TOTAL, REVENUES		411,520.00	411,520.00	148,176.86	411,520.00		
<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	25,700.00	25,700.00	5,000.00	25,700.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	1,206.00	1,205.42	1,206.00	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		25,700.00	26,906.00	6,205.42	26,906.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		385,820.00	384,614.00	141,971.44	384,614.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	149.00	149.00	149.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	149.00	149.00	149.00	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>		385,820.00	384,614.00	141,971.44	384,614.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	14,275,600.77	14,268,039.88		14,268,039.88	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		14,275,600.77	14,268,039.88		14,268,039.88		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		14,275,600.77	14,268,039.88		14,268,039.88		
2) Ending Balance, June 30 (E + F1e)		14,661,420.77	14,652,653.88		14,652,653.88		

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	14,661,420.77	14,652,653.88		14,652,653.88		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

**40 SPECIAL RESERVE  
FOR CAPITAL OUTLAY**

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)	Diference (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	32,000.00	32,000.00	16,717.92	39,000.00	7,000.00	21.88%
5) TOTAL, REVENUES		32,000.00	32,000.00	16,717.92	39,000.00		
<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	10,000.00	10,000.00	0.00	10,000.00	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	50,000.00	50,000.00	0.00	50,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		60,000.00	60,000.00	0.00	60,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(28,000.00)	(28,000.00)	16,717.92	(21,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	500,000.00	700,000.00	400,000.00	1,200,000.00	500,000.00	71.43%
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		500,000.00	700,000.00	400,000.00	1,200,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		472,000.00	672,000.00	416,717.92	1,179,000.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,430,739.00	1,729,749.97		1,729,749.97	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)		1,430,739.00	1,729,749.97		1,729,749.97		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,430,739.00	1,729,749.97		1,729,749.97		
2) Ending Balance, June 30 (E + F1e)		1,902,739.00	2,401,749.97		2,908,749.97		

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	1,902,739.00	2,401,749.97		2,908,749.97		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

**51 BOND INTEREST  
AND REDEMPTION FUND**

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	60,000.00	55,933.00	28,904.13	55,933.00	0.00	0.00%
4) Other Local Revenue	8600-8799	3,710,000.00	3,192,846.00	2,052,183.42	3,192,846.00	0.00	0.00%
5) TOTAL REVENUES		3,770,000.00	3,248,779.00	2,081,087.55	3,248,779.00		
<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	2,110,863.00	2,668,732.00	2,662,906.59	2,668,732.00	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		2,110,863.00	2,668,732.00	2,662,906.59	2,668,732.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		1,659,137.00	580,047.00	(581,819.04)	580,047.00		
<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>							
		1,659,137.00	580,047.00	(581,819.04)	580,047.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,162,546.00	2,361,806.99		2,361,806.99	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,162,546.00	2,361,806.99		2,361,806.99		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,162,546.00	2,361,806.99		2,361,806.99		
2) Ending Balance, June 30 (E + F1e)		3,821,683.00	2,941,853.99		2,941,853.99		

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)
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				2,941,853.99		
d) Unappropriated Amount	9790	3,821,683.00	2,941,853.99				



# **67 SELF INSURANCE FUND**

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	2,175,386.00	2,527,215.00	1,047,712.52	2,527,215.00	0.00	0.00%
5) TOTAL, REVENUES		2,175,386.00	2,527,215.00	1,047,712.52	2,527,215.00		
<b>B. EXPENSES</b>							
1) Certificated Salaries	1000-1999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00%
2) Classified Salaries	2000-2999	163,818.00	178,818.00	86,431.84	178,818.00	0.00	0.00%
3) Employee Benefits	3000-3999	644,356.00	655,356.00	313,307.72	655,356.00	0.00	0.00%
4) Books and Supplies	4000-4999	71,500.00	104,664.00	23,452.98	104,664.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	1,528,417.00	1,593,253.00	1,181,998.30	1,593,253.00	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		2,413,091.00	2,537,091.00	1,605,190.84	2,537,091.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(237,705.00)	(9,876.00)	(557,478.32)	(9,876.00)		
<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 NET ASSETS (C + D4)</b>							
		(237,705.00)	(9,876.00)	(557,478.32)	(9,876.00)		
<b>F. NET ASSETS</b>							
1) Beginning Net Assets							
a) As of July 1 - Unaudited	9791	8,052,928.49	7,570,024.78		7,570,024.78	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		(245,317.00)	(245,317.00)	0.00%
c) As of July 1 - Audited (F1a + F1b)		8,052,928.49	7,570,024.78		7,324,707.78		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Net Assets		8,052,928.49	7,570,024.78		7,324,707.78		
2) Ending Net Assets, June 30 (E + F1e)		7,815,223.49	7,560,148.78		7,314,831.78		

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	7,815,223.49	7,560,148.78		7,314,831.78		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

# **CRITERIA & STANDARDS**

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.

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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.) 3%

<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: East Valley SELPA

2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No

If no, pass-through funds cannot be excluded.

- b. If yes, enter the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 for the following:
- Object 7211 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
  - Object 7212 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
  - Object 7213 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
  - Object 7221 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
  - Object 7222 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_
  - Object 7223 (Key enter or extract funds 01 and 06, resources 3300-3499, 6500 and 6510, projected year totals) \_\_\_\_\_

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

Minimum Reserve Level (Funds 01 & 17)

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

a. Recommended Reserve Amount

(1) Total Expenditures, Transfers Out, and Other Uses (Form 011, column D, sum of lines B-9, D-1b and D-2b)	<u>167,215,346.72</u>
(2) Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3)	<u>0.00</u>
(3) Net Expenditures, Transfers Out, and Other Uses (Line a1 less Line a2)	<u>167,215,346.72</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>5,016,460.40</u>
(6) Recommended minimum reserve amount for this district (Line a5 or the greater of Line a5 or \$50,000 for a district with less than 1,001 ADA)	<u>5,016,460.40</u>

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

(1) General Fund - Designated for Economic Uncertainties (DEU) (Form 011, column D, #9770)	<u>5,016,461.00</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>2,494,674.10</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>                    </u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u>                    </u>
(5) Total projected unrestricted reserves (Sum of b1 through b4)	<u>7,511,135.10</u>

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

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

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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>1,285.70</u>	<u>692.87</u>
b. Enter the number of FTEs from the original adopted budget.	<u>1,285.70</u>	<u>692.87</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>Yes</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>See ab1200 doc prev filed</u>	<u>                    </u>
2. Amount of salary settlement included in the budget.	<u>0.03</u>	<u>                    </u>
3. Period of agreement.	<u>1 year</u>	<u>                    </u>
4. Is salary increase on-going or a one-time bonus?	<u>ongoing</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>No</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>338,210.00</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	23	28,190,000.00	2,110,842.50	1,794,662.50	1,743,562.50	51-0000-7439
State School Building Loans						
Other Postemployment Benefits	10	3,056,612.00	540,692.00	511,657.00	461,565.00	67-9967-3702
Compensated Absences						
Certificates of Participation	18	8,905,000.00	793,255.00	794,605.00	795,025.00	01,21/0000/7439
Capital Leases	3	1,363,402.92	1,780,830.26	92,842.32	92,842.32	01/0000/7439
Other Commitments:						
SERP	5	2,530,050.00	506,010.00	506,010.00	506,010.00	01-0000-3931

Comments:

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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.

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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>(4,454,722.00)</u>
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	<u>(5,050,799.00)</u>
Percentage of change from Board Approved Operating Budget	<u>-13.38%</u>

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

Transportation costs increased because of new routes and purchases of new busses . These purchases have been budgeted for, but contracts have not been signed.

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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.

None noted.

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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.

# **MULTI-YEAR PROJECTION**

Description	Object Codes	Projected Year Totals (Forms 011, 171) (A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. E-C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	116,023,228.00	5.53%	122,437,371.45	4.76%	128,266,077.27
2. Federal Revenues	8100-8299	15,075,331.00	-27.92%	10,866,430.00	0.94%	10,968,625.00
3. Other State Revenues	8300-8599	21,554,001.97	-5.11%	20,452,871.97	1.16%	20,690,925.62
4. Other Local Revenues	8600-8799	10,793,398.00	-0.16%	10,776,458.38	2.45%	11,040,972.96
5. Other Financing Sources	8910-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		163,445,958.92	0.67%	164,533,131.80	3.91%	170,966,600.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				80,551,767.52		83,664,422.27
b. Step & Column Adjustment				2,577,656.00		2,593,597.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				534,998.75		534,998.75
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,551,767.52	3.86%	83,664,422.27	3.74%	86,793,018.11
2. Classified Salaries						
a. Base Salaries				25,589,458.00		26,175,657.70
b. Step & Column Adjustment				486,199.70		497,337.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,589,458.00	2.29%	26,175,657.70	2.28%	26,772,995.20
3. Employee Benefits	3000-3999	29,533,628.77	6.05%	31,320,233.16	6.85%	33,465,669.13
4. Books and Supplies	4000-4999	11,023,050.18	-40.13%	6,600,000.00	0.00%	6,600,000.00
5. Services, Other Operating Expenses	5000-5999	12,335,449.25	-10.83%	11,000,000.00	0.91%	11,100,000.00
6. Capital Outlay	6000-6999	2,172,838.00	-58.58%	900,000.00	0.00%	900,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	3,823,906.00	-29.07%	2,712,127.00	0.00%	2,712,127.00
8. Direct Support/Indirect Costs	7300-7399	(396,048.00)	-39.14%	(241,048.00)	0.00%	(241,048.00)
9. Other Financing Uses	7610-7699	2,581,297.00	0.00%	2,581,297.00	0.00%	2,581,297.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		167,215,346.72	-1.50%	164,712,689.13	3.63%	170,684,058.44
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,769,387.80)		(179,557.33)		282,542.41
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,232,418.89		9,463,031.09		9,283,473.76
2. Ending Fund Balance (Sum lines C and D1)		9,463,031.09		9,283,473.76		9,566,016.17

Description	Object Codes	Projected Year Totals (Forms 011, 171) (A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. E-C/C) (D)	2006/07 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	5,016,461.00		4,941,381.00		5,120,522.00
b. Undesignated/Unappropriated Amount	9790	2,494,674.10		2,759,627.40		2,863,028.81
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay						
a. Designated for Economic Uncertainties	9770	1,582,465.31		1,582,465.36		1,582,465.36
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum of lines E1 thru E2b)						
		9,093,600.41		9,283,473.76		9,566,016.17
<b>F. RECOMMENDED RESERVES</b>						
1. Total Expenditures, Transfers Out, and Other Uses (Line B11)						
		167,215,346.72		164,712,689.13		170,684,058.44
2. Less: Special Education Pass-Through Funds (Form 01CSI, Supplemental Information, Line 3)						
		0.00				
3. Sub-Total (Line F1 minus F2)						
		167,215,346.72		164,712,689.13		170,684,058.44
4. Recommended Minimum Reserve Percentage (Form 01CSI, Supplemental Information, Line 1a4)						
		3%		3%		3%
5. Recommended Minimum Reserve - By Percent (Line F3 times F4)						
		5,016,460.40		4,941,380.67		5,120,521.75
6. Recommended Minimum Reserve - By Amount (Form 01CSI, Supplemental Information, Line 1a6)						
		5,016,460.40		5,016,460.40		5,016,460.40
7. Recommended Reserves (Greater of Line F5 or F6)						
		5,016,460.40		5,016,460.40		5,120,521.75
8. Available Reserves (Line E3) Meet Minimum Recommended Reserves (Line F7)						
		YES		YES		YES
(If the Unrestricted Ending Fund Balance (Line D2, Unrestricted worksheet), or the combined Unrestricted and Restricted Ending Fund Balances if the Restricted Ending Fund Balance is negative, is less than the sum of Designated for Economic Uncertainties (Line E1a) and the Undesignated/Unappropriated Amount (Line E1b), the difference is subtracted from the Total Available Reserves (Line E3) before comparing the Total Available Reserves to the Recommended Reserves (Line F7).)						
G. If Line F8 is NO, for the subsequent fiscal years, explain why reserves are projected to fall below the minimum and what actions, if any, are being proposed to build reserves back up to the minimum levels.						

Description	Object Codes	Projected Year Totals (Forms 011, 171) (A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. E-C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	113,437,434.00				
a. Base Revenue Limit per ADA (Form RLI, line 4)		4,964.03	3.95%	5,160.03	3.20%	5,325.03
b. Revenue Limit ADA (Form RLI, line 5b)		23,537.51	1.49%	23,887.48	1.49%	24,242.70
c. Total Base Revenue Limit (Line A1a times line A1b)		116,840,905.77	5.49%	123,260,113.42	4.73%	129,093,104.78
d. Other Revenue Limit (Form RLI, line 24 minus lines 5c and 22, plus lines 21 and 39)		(128,858.82)	3.93%	(133,922.97)	3.20%	(138,208.51)
e. Plus: Other Adjustments (e.g., basic aid, charter schools, prior year adjustments)		(688,819.00)	0.00%	(688,819.00)	0.00%	(688,819.00)
f. Revenue Limit Transfers (Objects 8091 and 8097)		(2,585,794.00)	3.95%	(2,687,932.86)	3.20%	(2,773,946.71)
g. Total (Sum line A1c thru line A1f) (Must equal line A1)		113,437,433.95	5.56%	119,749,438.59	4.80%	125,492,130.56
2. Federal Revenues	8100-8299	209,349.00	-53.19%	98,000.00	2.00%	99,960.00
3. Other State Revenues	8300-8599	10,772,283.00	-3.53%	10,392,203.94	1.50%	10,548,087.00
4. Other Local Revenues	8600-8799	942,038.00	1.00%	951,458.38	1.00%	960,972.96
5. Other Financing Sources	8910-8999	(5,050,799.00)	20.77%	(6,100,000.00)	14.73%	(6,998,715.82)
6. Total (Sum lines A1g thru A5)		120,310,304.95	3.97%	125,091,100.91	4.01%	130,102,434.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				67,426,630.00		70,119,280.75
b. Step & Column Adjustment				2,157,652.00		2,173,697.70
c. Cost-of-Living Adjustment						
d. Other Adjustments				534,998.75		534,998.75
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,426,630.00	3.99%	70,119,280.75	3.86%	72,827,977.20
2. Classified Salaries						
a. Base Salaries				15,957,686.00		16,360,882.03
b. Step & Column Adjustment				303,196.03		310,856.76
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,957,686.00	2.53%	16,360,882.03	2.51%	16,771,738.79
3. Employee Benefits	3000-3999	23,386,755.77	6.06%	24,804,547.78	6.85%	26,503,659.30
4. Books and Supplies	4000-4999	3,473,386.73	3.65%	3,600,000.00	0.00%	3,600,000.00
5. Services, Other Operating Expenses	5000-5999	8,337,932.00	0.74%	8,400,000.00	1.19%	8,500,000.00
6. Capital Outlay	6000-6999	1,363,233.00	-63.32%	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	2,199,229.00	-50.55%	1,087,450.00	0.00%	1,087,450.00
8. Direct Support/Indirect Costs	7300-7399	(1,860,015.00)	-9.02%	(1,692,230.00)	0.00%	(1,692,230.00)
9. Other Financing Uses	7610-7699	1,721,297.00	0.00%	1,721,297.00	0.00%	1,721,297.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		122,006,134.50	2.37%	124,901,227.56	3.94%	129,819,892.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,695,829.55)		189,873.35		282,542.41
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,789,429.96		9,093,600.41		9,283,473.76
2. Ending Fund Balance (Sum lines C and D1)		9,093,600.41		9,283,473.76		9,566,016.17



Description	Object Codes	Projected Year Totals (Forms 011, 171) (A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. E-C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,585,794.00	3.95%	2,687,932.86	3.20%	2,773,946.71
2. Federal Revenues	8100-8299	14,865,982.00	-27.56%	10,768,430.00	0.93%	10,868,665.00
3. Other State Revenues	8300-8599	10,781,718.97	-6.69%	10,060,668.03	0.82%	10,142,838.62
4. Other Local Revenues	8600-8799	9,851,360.00	-0.27%	9,825,000.00	2.60%	10,080,000.00
5. Other Financing Sources	8910-8999	5,050,799.00	20.77%	6,100,000.00	14.73%	6,998,715.82
6. Total (Sum lines A1 thru A5)		43,135,653.97	-8.56%	39,442,030.89	3.61%	40,864,166.15
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>1. Certificated Salaries</b>						
<b>a. Base Salaries</b>						
				13,125,137.52		13,545,141.52
<b>b. Step &amp; Column Adjustment</b>						
				420,004.00		419,899.39
<b>c. Cost-of-Living Adjustment</b>						
<b>d. Other Adjustments</b>						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,125,137.52	3.20%	13,545,141.52	3.10%	13,965,040.91
<b>2. Classified Salaries</b>						
<b>a. Base Salaries</b>						
				9,631,772.00		9,814,775.67
<b>b. Step &amp; Column Adjustment</b>						
				183,003.67		186,480.74
<b>c. Cost-of-Living Adjustment</b>						
<b>d. Other Adjustments</b>						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,631,772.00	1.90%	9,814,775.67	1.90%	10,001,256.41
3. Employee Benefits	3000-3999	6,146,873.00	6.00%	6,515,685.38	6.85%	6,962,009.83
4. Books and Supplies	4000-4999	7,549,663.45	-60.26%	3,000,000.00	0.00%	3,000,000.00
5. Services, Other Operating Expenses	5000-5999	3,997,517.25	-34.96%	2,600,000.00	0.00%	2,600,000.00
6. Capital Outlay	6000-6999	809,605.00	-50.59%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	1,624,677.00	0.00%	1,624,677.00	0.00%	1,624,677.00
8. Direct Support/Indirect Costs	7300-7399	1,463,967.00	-0.87%	1,451,182.00	0.00%	1,451,182.00
9. Other Financing Uses	7610-7699	860,000.00	0.00%	860,000.00	0.00%	860,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,209,212.22	-11.94%	39,811,461.57	2.64%	40,864,166.15
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,073,558.25)		(369,430.68)		0.00
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		2,442,988.93		369,430.68		0.00
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		369,430.68		0.00		0.00





**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
FOR FISCAL YEAR 2004-05 THROUGH 2006-07 FOR THE  
SECOND PERIOD INTERIM FINANCIAL REPORT**

**DISTRICT Colton Joint Unified School District**

**Contact Person/Phone: Casey Cridelich, Director Fiscal Services**

*Please describe the assumptions and conditions upon which the following projections are based. Items in Italics are suggested information to be provided as appropriate for your district and provide suggestions for items to consider in determining your district's future year financial projections.*

**ADA Average Daily Attendance/Enrollment**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>Projected District K-12 Revenue Limit ADA, excluding County ADA (if declining ADA, please indicate both RL ADA and actual projected district ADA)</i>	23,331.29	23,681.26 (1.5% growth)	24,036.48 (1.5% growth)
<i>Projected Enrollment</i>	24,932 (CBEDS)	25,306 (1.5% growth)	25,686 (1.5% growth)
<i>Projected Supplemental Hours</i>	409,791	415,938 (1.5% growth)	422,176 (1.5% growth)
<i>Projected District Adult ADA</i>	139 (2003-04 cap) P-1 = 81.58	139 (2003-04 cap)	139 (2003-04 cap)
<i>Projected County ADA</i>	69.49 (P-1)	69.49	69.49
<i>Method of Projection</i>	<i>See parentheses above</i>	<i>See parentheses above</i>	<i>See parentheses above</i>

Other Relevant Information:

Because of a new policy of purging enrolled students that do not show after 6 days, we have experienced a slight increase in attendance rate. This allows for students to put through our SARB process faster.

**REVENUES**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>RL COLA/Deficit</i>	2.41% / 2.143%	3.93% / 1.132% 1.126%	3.2% / 1.132% 1.126%
<i>Federal COLA</i>	<i>Award+carryover</i>	2%	2%
<i>State COLA</i>	<i>Award+carryover</i>	3.93%	3.2%

**List any amounts included in the fiscal year indicated above for prior year State Deferrals that were not accrued in that fiscal year:**

\$6,819,269 2004-05 P-2 Deferral to be received in July 2005 not booked in Rev Lim. This is district's accounting principal to recognize the revenue limit on the cash basis. Federal & State carryovers only budgeted in 2004-05. The 2 subsequent years are budgeted with only current year awards.

The 2003-04 audit adjustment for \$324,430 (see finding #2004-1) was revised, based on a miscalculation, and agreed to by our auditor. The new entry is reflected in the general fund under object 9793.

DISTRICT NAME: Colton Joint Unified School District

**EXPENDITURES (Salaries and benefits)**

<b>Certificated (Object 1000s)</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>Step/Col % or amount</i>	3.1%	3.2%	3.1%
<i>Change in # of certificated staff</i>	10	10	10
<i>Total # of Cert FTE</i>	1285.7	1295.7	1305.7
<i>Negotiated salary % increase</i>	2.5%	0%	0%

Other Relevant Information:

Certificated management received 2.5% + Longevity increase. See previous ab1200 disclosure for details. Average teacher cost is \$65,000 in 2004-05 and increase by 1.025/year.

<b>Classified (Object 2000s)</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>Step/Col avg %</i>	1.9%	1.9%	1.9%
<i>Change in # of classified</i>	6	4	4
<i>Total # of class (FTE)</i>	692.87	696.87	700.87
<i>Est. salary increase</i>	0%	0%	0%

Other Relevant Information:

Classified management received 2.5% + Longevity increase. See previous ab1200 disclosure for details.

<b>Benefits (Obj 3000s)</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>H/W Benefit package estimated per FTE \$ All employer paid or Capped Amount?</i>	\$8,452 informal cap-any amount over for PPO employee pays.	\$9,297 informal cap-any amount over for PPO employee pays.	\$8,452 informal cap-any amount over for PPO employee pays.
<i>% increase from prior year</i>	12%	10% based on recent quotes by vendors.	10% based on vendor projections.
<i>Statutory benefit % Certificated</i>	11.35%	13.35%	13.35%
<i>Statutory benefit % Classified</i>	19.252%	19.252	19.252%

Other Relevant Information:

2005-06 and forward the district will be absorbing the additional 2% of STRS contribution. In 2004-05 the employer portion is 8.5%. This additional cost is estimated at \$1.8M per year.

**DISTRICT NAME: Colton Joint Unified School District**

**Expenditures: (Supplies, Services, and Equipment)**

<b>Object Series</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>Supplies (4000) % Increase over Prior Year</i>	<i>Carryover spending plus CY entitlements.</i>	<i>The basic site/dept Budgetsgiven. No extra</i>	<i>The basic site/dept Budgetsgiven. No extra</i>
<i>Services (5000) % Increase over Prior Year</i>	<i>Carryover spending plus CY entitlements.</i>	<i>The basic site/dept Budgets + utility increase</i>	<i>The basic site/dept Budgets + utility increase</i>
<i>Capital Outlay (6000s) % Increase (decrease) over Prior Year</i>	<i>Carryover spending plus CY entitlements.</i>	<i>The basic site/dept Budgetsgiven. No extra</i>	<i>The basic site/dept Budgetsgiven. No extra</i>

Other Relevant Information:

**SOURCES, USES and INTERFUND TRANSFERS (Indicate if one-time or ongoing, details of new/ongoing debt payments, anticipated transfers to/from other funds)**

<b>Sources/Uses</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<i>New ongoing Sources \$ For: (describe)</i>		<i>RRM increased to 3%</i>	<i>RRM increased to 3%</i>
<i>Ongoing DEBT payment \$ For: (describe)</i>	<b>Busses &amp; copiers</b>	<b>Busses &amp; copiers</b>	<b>Busses &amp; copiers</b>

# **SUPPORTING SCHEDULES**

Second Interim  
2004/05 INTERIM REPORT  
Cashflow Worksheet

ACTUALS THRU MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
<b>A. BEGINNING CASH</b>	October 9110	19,897,209.73	26,143,274.65	28,170,656.27	28,107,549.63	25,226,049.23	22,285,088.13
<b>B. RECEIPTS</b>							
Revenue Limit							
Property Tax	8020-8079	1,117,489.74	503,005.69	0.00	10,721.28	890,761.58	2,886,723.67
State Aid	8010-8019	12,681,637.00	12,370,799.00	7,909,163.00	8,003,912.00	8,003,912.00	8,026,673.00
Other	8080-8099	33,034.55	46,976.25	41,085.63	40,412.91	41,635.92	41,378.71
Federal Revenues	8100-8299	2,455,845.00	(1,258,575.66)		15,638.44	1,259,019.85	54,474.75
Other State Revenues	8300-8599	1,329,942.44	58,262.77	783,618.06	1,723,234.29	539,906.24	2,559,606.00
Other Local Revenues	8600-8799	780,406.36	(539,318.59)	1,638,073.23	1,626,750.03	1,065.94	830,360.81
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		18,398,355.09	11,181,149.46	10,371,939.92	11,420,668.95	10,736,301.53	14,399,216.94
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999		4,089,778.47	5,019,146.23	7,124,035.89	6,872,757.10	6,675,375.38
Classified Salaries	2000-2999	1,439,121.05	1,547,366.96	2,038,102.01	2,057,126.15	1,968,791.15	2,036,901.52
Employee Benefits	3000-3999	679,972.17	1,994,591.79	2,129,990.61	2,399,965.09	2,344,865.45	2,356,971.74
Supplies and Services	4000-5999	1,328,244.68	956,265.50	1,519,971.63	706,402.34	1,381,418.18	1,387,299.94
Capital Outlays	6000-6599	5,424.06	279,722.88	72,404.93	32,263.38	308,774.40	19,336.29
Other Outgo	7000-7499	143,646.45	217,281.72	116,107.00	133,688.02	1,014,102.37	123,843.86
Interfund Transfers Out	7600-7629				1,616,297.00		
All Other Financing Uses							
Other Disbursements/Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		3,596,408.41	9,085,007.32	10,895,722.41	14,069,777.87	13,890,708.65	12,599,728.73
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable		84,625.60	4,933,775.94	207,210.30	1,436,991.60	152,697.32	268,720.31
Accounts Payable		8,640,507.36	5,002,536.46	(253,465.55)	1,669,383.08	(60,748.70)	(769,827.51)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(8,555,881.76)	(68,760.52)	460,675.85	(232,391.48)	213,446.02	1,038,547.82
<b>E. NET INCREASE/DECREASE</b>							
(B - C + D)		6,246,064.92	2,027,381.62	(63,106.64)	(2,881,500.40)	(2,940,961.10)	2,838,036.03
<b>F. ENDING CASH (A + E)</b>		26,143,274.65	28,170,656.27	28,107,549.63	25,226,049.23	22,285,088.13	25,123,124.16
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

ACTUALS THRU MONTH OF (Enter Month Name):	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	25,123,124.16	27,054,109.01	38,558,842.11	37,676,384.07	35,572,867.07	32,155,569.63		
<b>B. RECEIPTS</b>								
Revenue Limit								
Property Tax	971,000.54	(53,371.66)	100,000.00	500,000.00	1,700,000.00	281,952.16		8,908,283.00
State Aid	8,003,912.00	16,015,673.00	8,491,483.00	8,491,483.00	8,586,262.00			106,584,909.00
Other	41,470.20	63,175.36	45,866.47	45,000.00	45,000.00	45,000.00	11,890.74	541,926.74
Federal Revenues	2,914,421.27	189,024.86	1,800,000.00	1,600,000.00	1,000,000.00	2,500,000.00	2,545,482.49	15,075,331.00
Other State Revenues	1,734,393.84	6,214,371.00	2,500,000.00	2,000,000.00	500,000.00	750,000.00	860,667.33	21,554,001.97
Other Local Revenues	873,512.24	747,092.96	1,500,000.00	1,200,000.00	800,000.00	861,021.00	474,434.02	10,793,398.00
Interfund Transfers In								
All Other Financing Sources								
Other Receipts/Non-Revenue								
<b>TOTAL RECEIPTS</b>	14,538,710.09	23,175,965.52	14,437,349.47	13,836,483.00	12,631,262.00	4,437,973.16	3,892,474.58	163,457,849.71
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	6,716,651.39	6,686,745.20	6,514,807.51	7,800,000.00	7,684,157.00	7,684,157.00	7,684,156.35	80,551,767.52
Classified Salaries	2,065,081.51	2,092,315.55	2,450,000.00	2,450,000.00	2,450,000.00	2,450,000.00	544,652.10	25,589,458.00
Employee Benefits	2,365,511.69	2,399,964.25	2,600,000.00	2,600,000.00	2,700,000.00	3,000,000.00	1,961,795.98	29,533,628.77
Supplies and Services	1,115,187.31	1,221,256.36	2,700,000.00	2,700,000.00	2,700,000.00	2,900,000.00	2,742,453.49	23,358,499.43
Capital Outlays	110,839.89	80,135.36	150,000.00	250,000.00	250,000.00	250,000.00	363,936.81	2,172,838.00
Other Outgo	146,565.31	20,797.86	750,000.00	140,000.00	264,402.44	357,422.97		3,427,858.00
Interfund Transfers Out								
All Other Financing Uses			155,000.00			810,000.00		2,581,297.00
Other Disbursements/Non Expenditures								
<b>TOTAL DISBURSEMENTS</b>	12,519,837.10	12,501,214.58	15,319,807.51	15,940,000.00	16,048,559.44	17,451,579.97	13,296,994.73	167,215,346.72
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	703,240.10	104,990.03						7,892,251.20
Accounts Payable	791,128.24	(724,992.13)						14,294,521.25
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	(87,888.14)	829,982.16	0.00	0.00	0.00	0.00	0.00	(6,402,270.05)
<b>E. NET INCREASE/DECREASE</b>								
(B - C + D)	1,930,984.85	11,504,733.10	(882,458.04)	(2,103,517.00)	(3,417,297.44)	(13,013,606.81)	(9,404,520.15)	(10,159,767.06)
<b>F. ENDING CASH (A + E)</b>	27,054,109.01	38,558,842.11	37,676,384.07	35,572,867.07	32,155,569.63	19,141,962.82		
<b>G. ENDING CASH, PLUS ACCRUALS</b>								9,737,442.67

Second Interim  
2004/05 Projected Year  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>A. REVENUES</b>		
1) Revenue Limit Sources	8010-8099	0.00
2) Federal Revenues	8100-8299	
3) Other State Revenues	8300-8599	1,405,002.00
4) Other Local Revenues	8600-8799	0.00
5) TOTAL REVENUES		1,405,002.00
<b>B. EXPENDITURES</b>		
1) Certificated Salaries	1000-1999	0.00
2) Classified Salaries	2000-2999	0.00
3) Employee Benefits	3000-3999	0.00
4) Books and Supplies	4000-4999	0.00
5) Services, Other Operating Expenses	5000-5999	0.00
6) Capital Outlay	6000-6599	0.00
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299, 7400-7499	1,405,002.00
8) Direct Support/Indirect Costs	7300-7399	
9) TOTAL EXPENDITURES		1,405,002.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		0.00
<b>D. OTHER FINANCING SOURCES/USES</b>		
1) Interfund Transfers		
a) Transfers In	8910-8929	0.00
b) Transfers Out	7610-7629	
2) Other Sources/Uses		
a) Sources	8930-8979	0.00
b) Uses	7630-7699	
3) Contributions	8980-8999	0.00
4) TOTAL OTHER FINANCING SOURCES/USES		0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00

Second Interim  
2004/05 Projected Year  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>F. FUND BALANCE, RESERVES</b>		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	0.00
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (F1a + F1b)		0.00
d) Other Restatements	9795	0.00
e) Net Beginning Balance (F1c + F1d)		0.00
2) Ending Balance, June 30 (E + F1e)		
(Beginning Balance in budget year)		
0.00		
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9711	0.00
2. Stores	9712	0.00
3. Prepaid Expenditures	9713	0.00
4. All Others	9719	0.00
5. General Reserve		
(EC 42124)	9730	0.00
6. Legally Restricted Balances	9740	0.00
b) Designated Amounts		
1. Designated for Economic Uncertainties	9770	0.00
2. Designated for the Unrealized Gains of		
Investments and Cash in County Treasury	9775	0.00
3. Capital Outlay & Equipment Replacement		
Reserves/All Other Designations	9780	0.00
(Must equal line F2b3a4 plus line F2b3b)		
a. Capital Outlay & Equipment Replacement		
Reserves		
1. Beginning Balance		
2. Less: Current Purchases		
3. Plus: Current Contributions		
4. Equals: Ending Balance		0.00
b. All Other Designations		
Total All Other Designations		
		0.00
c) Undesignated / Unappropriated Amount		
	9790	0.00



Description (Resources 6350 and 6360)	Object Codes	Total Program
Calculation of allowable reserves and ending balance in accordance with Education Code 52321.		
<b>A. Contributions to Capital Outlay and Equipment Replacement Reserve.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,405,002.00
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		210,750.30
3) Current Contributions (Page 2, Line F2b3a3)		0.00
4) Amount in Excess of Allowable Contribution (Line 3 minus Line 2, or 0 if negative amount)		0.00
<b>B. Net Ending Balance.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,405,002.00
2) Allowable Net Ending Balance (Line 1 times 15%)		210,750.30
3) Ending Balance, June 30 (Page 2, Line F2)		0.00
4) Less: Capital Outlay & Equipment Replacement Reserves - Beginning Balance (Page 2, Line F2b3a1)		0.00
5) Plus: Capital Outlay & Equipment Replacement Reserves - Current Purchases (Page 2, Line F2b3a2)		0.00
6) Adjusted Net Ending Balance (Line 3 minus Line 4 plus Line 5)		0.00
7) Amount in Excess of Allowable Ending Balance (Line 6 minus Line 2, or 0 if negative amount)		0.00

3/3/2005 7:43:26 PM

36-67686-0000000

Second Interim  
2004/05 Original Budget  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and RESOURCE	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and GOAL	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid. Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid. Combination Validation Check for FUND (all funds except for 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 8000 through 9999, except for 8998, 9650, and 9711 through 9790)	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (F) - All Account code combinations should be valid.  
Combination Validation Check for RESOURCE and OBJECT (Objects 8998, 9650, and  
9711 through 9790) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION - (F) - All Account code combinations should be valid.  
Combination Validation Check for GOAL and FUNCTION PASSED

## GENERAL LEDGER CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

3/3/2005 7:43:45 PM

36-67686-0000000

Second Interim  
2004/05 Board Approved Operating Budget  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7270-0-0000-0000-979Z 01	7270		0.00
01-7270-0-1110-0000-8590 01	7270		12,972.00
01-7270-0-1110-1000-2100 01	7270		685.00
01-7270-0-1110-1000-3202 01	7270		84.00
01-7270-0-1110-1000-3302 01	7270		53.00
01-7270-0-1110-1000-3502 01	7270		1.00
01-7270-0-1110-1000-3602 01	7270		2.00
01-7270-0-1110-1000-3802 01	7270		4.00
01-7270-0-1110-1000-4300 01	7270		5,000.00
01-7270-0-1110-2140-1100 01	7270		5,879.00

01-7270-0-1110-2140-3101 01	7270	462.00
01-7270-0-1110-2140-3301 01	7270	81.00
01-7270-0-1110-2140-3501 01	7270	37.00
01-7270-0-1110-2140-3601 01	7270	56.00
01-7270-0-1110-7200-7310 01	7270	628.00

Explanation:These are carryover funds for the mentor program and will be fully spent.

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.  
Combination Validation Check for FUND and GOAL PASSED

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (W) - All Account code combinations should be valid.  
Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
(Objects 8000 through 9999, except for 8998, 9650, and 9711 through 9790) are  
invalid. Data should be corrected or narrative must be provided explaining why  
the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-7270-0-1110-0000-8590	7270	8590	12,972.00
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Explanation:These are carryover funds for the mentor program and will be fully spent.

CHK-RESOURCExOBJECTB - (W) - All Account code combinations should be valid.  
Combination Validation Check for RESOURCE and OBJECT (Objects 8998, 9650, and  
9711 through 9790) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION - (F) - All Account code combinations should be valid.  
Combination Validation Check for GOAL and FUNCTION PASSED

## GENERAL LEDGER CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

3/3/2005 7:44:33 PM

36-67686-0000000

Second Interim  
2004/05 Actuals to Date  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-7270-0-0000-0000-9790 01	7270	6,928.92	
01-7270-0-0000-0000-979Z 01	7270	6,928.92	
01-7270-0-1110-0000-8590 01	7270	12,972.03	
01-7270-0-1110-1000-2100 01	7270	502.33	
01-7270-0-1110-1000-3202 01	7270	47.74	
01-7270-0-1110-1000-3302 01	7270	38.14	
01-7270-0-1110-1000-3502 01	7270	3.24	
01-7270-0-1110-1000-3602 01	7270	4.98	
01-7270-0-1110-1000-3802 01	7270	11.98	
01-7270-0-1110-2140-1100 01	7270	4,800.00	

01-7270-0-1110-2140-3101 01	7270	462.00
01-7270-0-1110-2140-3301 01	7270	80.78
01-7270-0-1110-2140-3501 01	7270	36.21
01-7270-0-1110-2140-3601 01	7270	55.71

Explanation: This is carryover from the mentor program and will be fully spent.

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and GOAL PASSED

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
 and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
 57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
 (Objects 8000 through 9999, except for 8998, 9650, and 9711 through 9790) are  
 invalid. Data should be corrected or narrative must be provided explaining why  
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE			

01-7270-0-1110-0000-8590	7270	8590	12,972.03
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Explanation: These are carryover funds from the mentor program and will be fully spent.

CHK-RESOURCExOBJECTB - (W) - All Account code combinations should be valid.  
 Combination Validation Check for RESOURCE and OBJECT (Objects 8998, 9650, and  
 9711 through 9790) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION - (F) - All Account code combinations should be valid.  
 Combination Validation Check for GOAL and FUNCTION PASSED

GENERAL LEDGER CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data has changed that affects other forms, the  
 affected forms must be opened and saved. PASSED

Checks Completed.

3/3/2005 7:44:57 PM

36-67686-0000000

Second Interim  
2004/05 Projected Totals  
Technical Review Checks

Colton Joint Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

NOTE: Although there is no Official Export during the Interim periods, all technical review checks should be reviewed and any exceptions corrected or explained to prepare for official export of unaudited actuals data at the end of the year.

Also note that, if fund data was keyed directly into the fund forms rather than imported from your general ledger, the following Import and General Ledger checks will indicate PASSED even though there was no data to check.

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. PASSED  
Combination Validation Check for FUND and OBJECT
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE	
FD	RS	PY	GO	FN	OB			
01	7270	0	0000	0000	979Z	01	7270	0.00
01	7270	0	1110	0000	8590	01	7270	12,972.00
01	7270	0	1110	1000	2100	01	7270	685.00
01	7270	0	1110	1000	3202	01	7270	84.00
01	7270	0	1110	1000	3302	01	7270	53.00
01	7270	0	1110	1000	3502	01	7270	1.00
01	7270	0	1110	1000	3602	01	7270	2.00
01	7270	0	1110	1000	3802	01	7270	4.00
01	7270	0	1110	1000	4300	01	7270	5,000.00
01	7270	0	1110	2140	1100	01	7270	5,879.00



01-7270-0-1110-2140-3101 01	7270	462.00
01-7270-0-1110-2140-3301 01	7270	81.00
01-7270-0-1110-2140-3501 01	7270	37.00
01-7270-0-1110-2140-3601 01	7270	56.00
01-7270-0-1110-7200-7310 01	7270	628.00

Explanation: This is the carryover from the mentor program and will be fully spent.

CHK-FUNDxGOAL - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND and GOAL PASSED

CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73)  
 and FUNCTION PASSED

CHK-FUNDxFUNCTION-B - (W) - All Account code combinations should be valid.  
 Combination Validation Check for FUND (all funds except for 01 through 12, 19,  
 57, 62 and 73) and FUNCTION PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT  
 (Objects 8000 through 9999, except for 8998, 9650, and 9711 through 9790) are  
 invalid. Data should be corrected or narrative must be provided explaining why  
 the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE

01-7270-0-1110-0000-8590	7270	8590	12,972.00
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Explanation: This the carryover from the mentor program and will be fully spent.

CHK-RESOURCExOBJECTB - (W) - All Account code combinations should be valid.  
 Combination Validation Check for RESOURCE and OBJECT (Objects 8998, 9650, and  
 9711 through 9790) PASSED

CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid.  
 Combination Validation Check for FUNCTION and OBJECT PASSED

CHK-GOALxFUNCTION - (F) - All Account code combinations should be valid.  
 Combination Validation Check for GOAL and FUNCTION PASSED

**GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (5750) must net  
 to -0- for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (7350) must  
 net to -0- for all funds. PASSED

INTERFD-DIR-SUPP - (W) - Transfers of Direct Support Costs - Interfund (7380)  
 must net to -0- for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (7350) must  
 net to -0- by function. PASSED

INTERFD-DIR-SUPP-FN - (W) - Transfers of Direct Support Costs - Interfund  
 (7380) must net to -0- by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (8910-8929) must equal Interfund Transfers Out (7610-7629). PASSED

DUE-FROM-DUE-TO - (W) - Due From Other Funds (9310) must equal Due To Other Funds (9610). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (8092) in the General Fund must equal PERS Reduction, certificated and classified positions (3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (8091 and 8099) must net to -0-, individually. PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (5710) must net to -0- by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (7310) must net to -0- by fund. PASSED

INTRAFD-DIR-SUPP - (W) - Transfers of Direct Support Costs (7370) must net to -0- by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (7310) must net to -0- by function. PASSED

INTRAFD-DIR-SUPP-FN - (W) - Transfers of Direct Support Costs (7370) must net to -0- by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to -0- by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to -0- by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (8997) must net to -0- by fund. PASSED

CAT-TRANSFER - (W) - Categorical Flexibility Transfers (8998) must net to -0- in all funds individually. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the State Lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (Objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (Objects 7211 through 7213, plus 7299 for Resources 3327 and 3328), by resource. PASSED

UNDESIGNATED-POS - (W) - If there are amounts reported in Legally Restricted Balance, DEU, or Designated for Other (9740-9780), Undesignated (9790) must be positive or -0- by resource. PASSED

EFB-NEGATIVE - (W) - This section displays any fund by resource with a negative ending balance. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6265	1100	-30,768.00

Explanation:This is the recognition of a PY payable.

REV-POSITIVE - (W) - Revenue amounts should be positive by resource, by fund.  
PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund.  
EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	9010	2110	-55,241.00

Explanation:Direct support cost transfer to categorical program administration.

12	0000	8100	-96,000.00
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Explanation:State preschool facility use charge.

CEFB-POSITIVE - (W) - Components of Ending Fund Balance (Objects 9700-9789) must be positive individually by resource, by fund.  
PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification must be provided. PASSED

CS-PROVIDE - (F) - Criteria and Standards data has been provided for all applicable funds. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources and combined total resources.) PASSED

CHK-DEPENDENCY - (F) - Data has been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved. EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM</u>
MYPI	01CSI
MYPI	01I
MYPI	RLI

Checks Completed.

REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D.

BATCH 0559 - HELD Board Authorized

FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y Goal	Func Obj	Sch Mgmt	INCREASE	DECREASE	REJECTIONS
01 050904	02/14/2005	2ND INTERIM	01-0000-0-0000-9200-7280-000-0000				800,000.00	116,460.00	
			01-0000-0-0000-9300-7612-000-0000				155,000.00		
			01-0000-0-0000-9300-7619-000-0000				560,812.00		
			01-0000-0-0000-8011-000-0000				171,090.00	930,802.00	
			01-0000-0-0000-8042-000-0000				178,058.00		
			01-0000-0-0000-8043-000-0000				795,051.00		
			01-0000-0-0000-8045-000-0000				19,217.00		
			01-0000-0-1110-0000-8091-000-0000					159,606.00	
			01-0000-0-1110-0000-8980-000-0000					10,215.00	
			01-0000-0-0000-8981-000-0000					2,402.00	
			01-0000-0-0000-8983-000-0000					583,460.00	
			01-0000-0-1110-0000-8984-000-0000					40,388.00	
			01-0000-0-0000-9790-000-0000					841,185.00	
050938	02/16/2005	2ND INTERIM	01-7250-0-1110-1000-4310-915-8000				114,471.00	124,244.00	
			01-7250-0-1110-0000-8994-000-8000				9,773.00		
050939	02/16/2005	2ND INTERIM	01-7090-0-4764-1000-2110-740-8440				124,244.00		
			01-7090-0-4760-1000-4310-740-8000						
			01-7090-0-1110-0000-8994-000-8000						
050940	02/16/2005	2ND INTERIM	01-3320-0-5730-1110-1110-980-8000				2,402.00		
			01-3320-0-5730-0000-8981-000-8000				2,402.00		
050942	02/17/2005	2ND INTERIM	01-6286-0-4768-1000-4310-915-1000					2,800.00	
			01-6286-0-4768-0000-8590-000-1000					2,800.00	
050946	02/17/2005	2ND INTERIM	01-1300-0-1110-1000-5710-915-0123				40,388.00		
			01-1300-0-1110-0000-8984-000-0123				40,388.00		
050955	02/17/2005	2ND INTERIM	01-1100-0-1110-1000-4310-915-5000				737,557.00		
			01-1100-0-1110-1000-4310-910-5000					295,635.00	
			01-1100-0-1110-1000-4315-915-5000					96,666.00	
			01-1100-0-1110-1000-4315-420-5000						
			01-1100-0-1110-3140-4351-440-5000					47,999.00	
			01-1100-0-1110-1000-4410-915-5000						
			01-1100-0-1115-1000-5725-910-5000						
			01-1100-0-1119-1000-5725-910-5000				21,701.00		
			01-1100-0-1110-3110-5850-910-5000				2,394.00		
			01-1100-0-1110-8500-6240-330-5000				69,021.00		
			01-1100-0-0000-0000-9785-000-0000					387,118.00	
051011	02/23/2005	2ND INTERIM	01-6405-0-1110-0000-8590-000-1000				177,424.00		
			01-6405-0-1110-0000-8980-000-1000					61,619.00	
			01-6405-0-0000-0000-9780-000-0000				115,805.00		

REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D. BATCH 0559 - HELD Board Authorized FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	FU	Res	Y	Goal	Func	Obj	Sch	Mgmt	INCREASE	DECREASE	REJECTIONS REF # BATCH
01 051013	02/24/2005	2ND INTERIM	01-6268	0	0	1110	1000	1196	915	1000	188,060.00		
			01-6268	0	0	1110	1000	3331	915	1000	2,800.00		
			01-6268	0	0	1110	1000	3501	915	1000	1,300.00		
			01-6268	0	0	1110	1000	3601	915	1000	1,940.00		
			01-6268	0	0	1110	0000	8590	000	1000	194,100.00		
051075	02/28/2005	2ND INTERIM	01-6500	0	0	5755	1180	5814	760	2000	34,669.00		
			01-6500	0	0	5001	2100	5814	760	2000	177,689.00		
			01-6500	0	0	5001	0000	8091	000	2000	196,771.00		
			01-6500	0	0	5755	1180	8091	000	2000	34,669.00		
			01-6500	0	0	5001	0000	8792	000	2000		19,082.00	
051077	03/01/2005	2ND INTERIM	01-7230	0	0	1110	3600	2210	840	1000	271,548.00		
			01-7230	0	0	1110	3600	2216	840	1000	31,665.00		
			01-7230	0	0	1110	3600	2217	840	1000	16,512.00		
			01-7230	0	0	1110	3600	2230	840	1000	54,015.00		
			01-7230	0	0	1110	3600	2240	840	1000		5,000.00	
			01-7230	0	0	1110	3600	2310	840	1000	4,065.00		
			01-7230	0	0	1110	3600	2410	840	1000		194.00	
			01-7230	0	0	1110	3600	2420	840	1000	525.00		
			01-7230	0	0	1110	3600	3202	840	1000	24,687.00		
			01-7230	0	0	1110	3600	3312	840	1000	24,138.00		
			01-7230	0	0	1110	3600	3332	840	1000	5,600.00		
			01-7230	0	0	1110	3600	3412	840	1000	22,943.00		
			01-7230	0	0	1110	3600	3502	840	1000	2,511.00		
			01-7230	0	0	1110	3600	3602	840	1000	11,872.00		
			01-7230	0	0	1110	3600	4360	840	1000		50,000.00	
			01-7230	0	0	1110	2700	4399	840	1000		29,512.00	
			01-7230	0	0	1110	3600	6460	840	1000	168,066.00		
			01-7230	0	0	0000	0000	8983	000	1000	553,441.00		
051078	03/01/2005	2ND INTERIM	01-7240	0	0	5001	3600	2210	840	2000	21,764.00		
			01-7240	0	0	5001	3600	2297	840	2000	1.00		
			01-7240	0	0	5001	3600	2310	840	2000	1,016.00		
			01-7240	0	0	5001	3600	3202	840	2000	2,052.00		
			01-7240	0	0	5001	3600	3312	840	2000	1,425.00		
			01-7240	0	0	5001	3600	3332	840	2000	337.00		
			01-7240	0	0	5001	3600	3412	840	2000	2,654.00		
			01-7240	0	0	5001	3600	3502	840	2000	151.00		
			01-7240	0	0	5001	3600	3602	840	2000	619.00		
			01-7240	0	0	0000	0000	8983	000	2000	30,019.00		
051098	03/03/2005	2ND INTERIM	01-0000	0	0	1110	1000	4310	915	0000	101,259.00		
			01-0000	0	0	9889	0000	8281	000	0000	1,212.00		
			01-0000	0	0	1110	3160	8290	000	0000	560.00		
			01-0000	0	0	1690	0000	8290	440	0000	9,200.00		
			01-0000	0	0	9890	0000	8290	000	0000	102,377.00		



REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D. BATCH 0559 - HELD Board Authorized FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y	Goal	Func	Obj	Sch	Mgmt	INCREASE	DECREASE	REJECTIONS
												REF # BATCH
12 050896	02/09/2005	HEADSTART COLA	12-5210-0-0552	-	1000	-	4310	-	980-0000	12,498.00		
			12-5210-0-0550	-	0000	-	8290	-	000-0000	12,498.00		
050909	02/15/2005	PROGRAM DECREASE	12-6055-0-0560	-	2700	-	4399	-	980-0000		23,465.00	
			12-6055-0-0560	-	0000	-	8590	-	000-0000		23,465.00	
TOTAL EXPENDITURES										12,498.00	23,465.00	
TOTAL INCOME										12,498.00	23,465.00	
TOTAL FUND										24,996.00	46,930.00	

- REVISED -  
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FCT260

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET TRANSFER TRANSMITTAL FORM

#J5008

PAGE: 5  
03/03/2005

REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D.

BATCH 0559 - HELD

Board Authorized

FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y Goal	Func Obj	Sch Mgmt	INCREASE	DECREASE	REF #	BATCH
17	051097	02/28/2005	2ND INTERIM				9,000.00			
							300,000.00			
							309,000.00			

							9,000.00			
							300,000.00			
							309,000.00			

TOTAL EXPENDITURES	(1000-7999)
TOTAL INCOME	(8000-8999)
TOTAL FUND BALANCE	(9700-9799)
TOTAL FUND	618,000.00

- REVISED -



REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D. BATCH 0559 - HELD Board Authorized FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y Goal	Func Obj	Sch Mgmt	INCREASE	DECREASE	REJECTIONS REF # BATCH
21 050948	02/17/2005	2ND INTERIM	21-0000-0-0000	-0-0000	-8500-5710	-000-0000	1,202,579.54		
			21-0000-0-0000	-0000-9780	-000-0000			1,202,579.54	

TOTAL EXPENDITURES	(1000-7999)	1,202,579.54
TOTAL INCOME	(8000-8999)	
TOTAL FUND BALANCE	(9700-9799)	1,202,579.54
TOTAL FUND		1,202,579.54

- REVISED -

REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D. BATCH 0559 - HELD Board Authorized FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y	Goal	Func	Obj	Sch	Mgmt	INCREASE	DECREASE	REJECTIONS
												REF # BATCH
25	050970	02/17/2005	25-9812	0	0000	7200	7380	000	0000	155,000.00		
			25-9812	0	0000	0000	8660	000	0000	10,000.00		
			25-9812	0	0000	0000	8681	000	0000	600,000.00		
			25-9812	0	0000	0000	9780	000	0000	455,000.00		
051056	03/01/2005	2ND INTERIM	25-9811	0	0000	0000	8919	000	0000	155,000.00		
			25-9811	0	0000	0000	9780	000	0000	155,000.00		
TOTAL EXPENDITURES										155,000.00		
TOTAL INCOME										765,000.00		
TOTAL FUND BALANCE										610,000.00		
TOTAL FUND										1,530,000.00		

- REVISED -  
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REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D. BATCH 0559 - HELD Board Authorized FISCAL YR: 05

FU REF #	DATE	DESCRIPTION	Fu Res	Y Goal	Func Obj	Sch Mgmt	INCREASE	DECREASE	REJECTIONS REF # BATCH
40 051082	02/28/2005	2ND INTERIM	40-9870-0-0000	-0000	-0000	-8660-000-0000	7,000.00		
			40-9870-0-0000	-0000	-8912-000-0000		500,000.00		
			40-9870-0-0000	-0000	-9780-000-0000		507,000.00		

TOTAL EXPENDITURES (1000-7999)  
TOTAL INCOME (8000-8999) 507,000.00  
TOTAL FUND BALANCE (9700-9799) 507,000.00  
TOTAL FUND 1,014,000.00

- REVISED -



REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D.	BATCH 0559 - HELD	Board Authorized	FISCAL YR: 05
FUND OBJ	FUND OBJ	CREDIT	DEBIT

01 9810	3,354,748.00	2,110,421.00	21 9820	1,202,579.54	
9820	778,510.00	3,135,335.00	9720	1,202,579.54	
979X	841,185.00				
9720	387,118.00	115,805.00			

12 9810	12,498.00	23,465.00	25 9810	765,000.00	
9820	23,465.00	12,498.00	9820	155,000.00	
			9720	610,000.00	

17 9810	309,000.00	309,000.00	40 9810	507,000.00	
9720			9720	507,000.00	

REFERENCE: BUSINESS ADVISORY  
TEXT: 2ND INTERIM BUDGET ADJUSTMENTS

13 Colton Joint Unified S.D.	BATCH 0559 - HELD	Board Authorized	FISCAL YR: 05
FUND OBJ	CREDIT   FUND OBJ	DEBIT	CREDIT
	CREDIT   FUND OBJ	DEBIT	

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

STATE OF CALIFORNIA  
COUNTY OF SAN BERNARDINO

I, \_\_\_\_\_, Clerk/the Secretary/Designee ED code 35161 of the Governing Board of the \_\_\_\_\_ School District of San Bernardino County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a \_\_\_\_\_ meeting thereof held at its regular place of meeting at the time and by the vote above stated, which resolution is on file in the office of the said Board.

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk/Secretary or Individual delegated to certify or attest governing Board actions.

County Batch \_\_\_\_\_ DATE \_\_\_\_\_  
County Superintendent of Schools

INSTRUCTIONS

1. Complete this form in duplicate: Original to School Claims, duplicate will be returned for school district records.
2. DO NOT USE THIS FORM for transfers between funds.