



# **FIRST PERIOD INTERIM REPORT**

**FISCAL YEAR 2005/2006**

**PALM SPRINGS UNIFIED SCHOOL DISTRICT**



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NOTICE OF REVIEW

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

To the County Superintendent of Schools:

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

Date of Meeting: Dec 13, 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)

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.

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SUPPLEMENTAL INFORMATION

Report Prepared By: Evelyn Hernandez

Date Prepared: Dec 01, 2005

Telephone Number: 760-416-6155

E-mail Address: ehernandez@psusd.us

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2005/06 Original Budget	2005/06 Board Approved Operating Budget	2005/06 Actuals to Date	2005/06 Projected Totals
011	General Fund / County School Service Fund	S	S	S	S
091	Charter Schools Special Revenue Fund				
111	Adult Education Fund	GS	GS	GS	S
121	Child Development Fund	GS	GS	GS	S
131	Cafeteria Special Revenue Fund	GS	GS	GS	S
141	Deferred Maintenance Fund	GS	GS	GS	S
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	GS	GS	GS	S
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	GS	GS	GS	S
211	Building Fund	GS	GS	GS	S
251	Capital Facilities Fund	GS	GS	GS	S
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	S	S	GS	S
401	Special Reserve Fund for Capital Outlay Projects	GS	GS	GS	S
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund		G	G	
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-insurance Fund	GS	GS	GS	S
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
MYP1	Multiyear Projections				
RLI	Revenue Limit Summary	S	S		S
ROP	Regional Occupational Program				
01CSI	General Fund / County School Service Fund	S	S	S	S

2005/06 First Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	115,499,313.00	115,499,313.00	32,766,559.21	115,420,690.00	(78,623.00)	-0.07%
2) Federal Revenue	8100-8299	14,662,494.00	19,185,283.00	4,314,146.74	19,087,839.00	(97,444.00)	-0.51%
3) Other State Revenue	8300-8599	19,150,195.00	19,878,323.00	4,950,503.34	20,110,085.00	231,762.00	1.17%
4) Other Local Revenue	8600-8799	14,660,893.00	14,739,241.00	3,696,615.04	14,983,004.00	243,763.00	1.65%
5) TOTAL, REVENUES		163,972,895.00	169,302,160.00	45,727,824.33	169,601,618.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	80,108,976.00	81,787,438.00	19,740,800.63	81,294,218.00	493,220.00	0.60%
2) Classified Salaries	2000-2999	21,648,442.00	21,964,260.00	5,695,052.35	22,005,849.00	(41,589.00)	-0.19%
3) Employee Benefits	3000-3999	36,214,009.00	36,815,467.00	9,957,357.52	35,172,857.00	1,642,610.00	4.46%
4) Books and Supplies	4000-4999	6,650,067.00	16,855,329.88	2,827,631.20	17,567,070.68	(711,741.00)	-4.22%
5) Services and Other Operating Expenditures	5000-5999	17,849,833.00	18,271,590.00	5,079,780.27	18,921,442.00	(649,852.00)	-3.56%
6) Capital Outlay	6000-6599	1,411,250.00	1,494,681.00	807,824.19	2,173,151.00	(678,470.00)	-45.39%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(424,381.00)	(424,381.00)	(5,390.91)	(361,404.00)	(62,977.00)	14.84%
9) TOTAL, EXPENDITURES		163,473,196.00	176,779,384.68	44,103,155.25	176,788,183.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		499,699.00	(7,477,224.68)	1,624,669.08	(7,186,565.68)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
b) Transfers Out	7610-7629	500,000.00	500,000.00	0.00	903,522.00	(403,522.00)	-80.70%
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		(275,000.00)	(275,000.00)	0.00	(678,522.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		224,699.00	(7,752,224.68)	1,624,669.08	(7,665,087.68)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	19,450,321.00	27,988,559.80		27,988,559.80	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)		19,450,321.00	27,988,559.80		27,988,559.80		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		19,450,321.00	27,988,559.80		27,988,559.80		
2) Ending Balance, June 30 (E + F1e)		19,675,020.00	20,236,335.12		20,123,472.12		

2005/06 First Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	100,000.00	100,000.00		100,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
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	12,840,934.00	12,520,783.84		11,249,792.84		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	5,789,086.00	5,470,571.28		7,628,679.28		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	870,000.00	870,000.00		870,000.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2005/06 First 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)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	112,274,345.00	112,274,345.00	32,766,559.21	112,195,722.00	(78,623.00)	-0.07%
2) Federal Revenue	8100-8299	130,000.00	130,000.00	22,289.15	134,525.00	4,525.00	3.48%
3) Other State Revenue	8300-8599	8,711,720.00	8,711,720.00	1,916,772.14	9,062,795.00	351,075.00	4.03%
4) Other Local Revenue	8600-8799	1,233,841.00	1,233,841.00	344,685.56	1,477,604.00	243,763.00	19.76%
5) TOTAL, REVENUES		122,349,906.00	122,349,906.00	35,050,306.06	122,870,646.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	65,946,144.00	65,934,008.00	16,106,432.24	65,970,808.00	(36,800.00)	-0.06%
2) Classified Salaries	2000-2999	14,121,337.00	14,161,694.00	4,049,929.50	14,177,859.00	(16,165.00)	-0.11%
3) Employee Benefits	3000-3999	28,531,933.00	28,759,592.00	8,231,543.50	27,346,831.00	1,412,761.00	4.91%
4) Books and Supplies	4000-4999	2,464,577.00	3,840,644.00	815,611.24	4,266,304.00	(425,660.00)	-11.08%
5) Services and Other Operating Expenditures	5000-5999	9,125,684.00	9,154,616.00	3,440,846.63	10,011,871.00	(857,255.00)	-9.36%
6) Capital Outlay	6000-6599	221,250.00	221,250.00	30,769.59	221,250.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	(1,082,516.00)	(1,407,419.00)	(538,037.78)	(1,322,836.00)	(84,583.00)	6.01%
9) TOTAL, EXPENDITURES		119,345,409.00	120,678,385.00	32,137,094.92	120,687,087.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		3,004,497.00	1,670,521.00	2,913,211.16	2,183,559.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	225,000.00	225,000.00	0.00	225,000.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	75,788.00	(75,788.00)	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	(3,658,881.00)	(3,658,881.00)	(814,585.59)	(2,938,023.00)	720,858.00	-19.70%
4) TOTAL, OTHER FINANCING SOURCES/USES		(3,433,881.00)	(3,433,881.00)	(814,585.59)	(2,788,811.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(429,384.00)	(1,763,360.00)	2,098,625.57	(605,252.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	7,463,470.00	9,478,931.28		9,478,931.28	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)		7,463,470.00	9,478,931.28		9,478,931.28		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		7,463,470.00	9,478,931.28		9,478,931.28		
2) Ending Balance, June 30 (E + F1e)		7,034,086.00	7,715,571.28		8,873,679.28		

2005/06 First 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 0900-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserved Amounts							
Revolving Cash	9711	100,000.00	100,000.00		100,000.00		
Stores	9712	275,000.00	275,000.00		275,000.00		
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	5,789,086.00	6,470,571.28		7,628,679.28		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	870,000.00	870,000.00		870,000.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				



2005/06 First Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

		Summary - R E S T R I C T E D - Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	3,224,968.00	3,224,968.00	0.00	3,224,968.00	0.00	0.00%
2) Federal Revenue	8100-8299	14,532,494.00	19,055,283.00	4,291,857.59	18,953,314.00	(101,969.00)	-0.54%
3) Other State Revenue	8300-8599	10,438,475.00	11,166,603.00	3,033,731.20	11,047,290.00	(119,313.00)	-1.07%
4) Other Local Revenue	8600-8799	13,427,052.00	13,505,400.00	3,351,929.45	13,505,400.00	0.00	0.00%
5) TOTAL REVENUES		41,622,989.00	46,952,254.00	10,677,518.25	46,730,972.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	14,160,832.00	15,853,430.00	3,634,468.39	15,323,410.00	530,020.00	3.34%
2) Classified Salaries	2000-2999	7,527,105.00	7,802,566.00	1,645,122.85	7,827,990.00	(25,424.00)	-0.33%
3) Employee Benefits	3000-3999	7,682,076.00	8,055,875.00	1,725,814.02	7,826,026.00	229,849.00	2.85%
4) Books and Supplies	4000-4999	4,185,490.00	13,014,685.68	2,012,019.96	13,300,766.68	(286,081.00)	-2.20%
5) Services and Other Operating Expenditures	5000-5999	8,724,149.00	9,116,974.00	1,638,933.64	8,909,571.00	207,403.00	2.27%
6) Capital Outlay	6000-6599	1,190,000.00	1,273,431.00	777,054.60	1,951,901.00	(678,470.00)	-53.28%
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	658,135.00	983,038.00	532,646.87	961,432.00	21,606.00	2.20%
9) TOTAL EXPENDITURES		44,127,787.00	56,099,999.68	11,966,060.33	56,101,096.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(2,504,798.00)	(9,147,745.68)	(1,288,542.08)	(9,370,124.68)		
<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	500,000.00	500,000.00	0.00	827,734.00	(327,734.00)	-65.55%
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	3,658,881.00	3,658,881.00	814,585.59	2,938,023.00	(720,858.00)	-19.70%
4) TOTAL OTHER FINANCING SOURCES/USES		3,158,881.00	3,158,881.00	814,585.59	2,110,289.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		654,083.00	(5,988,864.68)	(473,956.49)	(7,259,835.68)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	11,986,851.00	18,509,628.52		18,509,628.52	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)		11,986,851.00	18,509,628.52		18,509,628.52		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance (F1c + F1d)		11,986,851.00	18,509,628.52		18,509,628.52		
2) Ending Balance, June 30 (F + F1e)		12,640,934.00	12,520,763.84		11,249,792.84		

2005/06 First Interim  
GENERAL FUND  
SUMMARY  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

		Summary - R E S T R I C T E D -- Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
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	12,640,934.00	12,520,763.84		11,249,792.84		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00		
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2005/06 First Interim  
Adult Education Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Revenue Limit Sources	8010-8099	537,025.00	537,025.00	198,695.00	537,025.00	0.00	0.00%
2) Federal Revenue	8100-8299	103,006.00	103,006.00	15,450.90	103,006.00	0.00	0.00%
3) Other State Revenue	8300-8599	131,658.00	313,597.00	181,938.59	196,939.00	(116,658.00)	-37.20%
4) Other Local Revenue	8600-8799	82,500.00	82,500.00	26,782.71	82,526.00	26.00	0.03%
5) TOTAL REVENUES		854,189.00	1,036,128.00	422,867.20	919,496.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	411,418.00	411,418.00	90,038.90	411,418.00	0.00	0.00%
2) Classified Salaries	2000-2999	150,800.00	150,800.00	36,021.28	150,800.00	0.00	0.00%
3) Employee Benefits	3000-3999	146,116.00	146,116.00	29,099.68	146,116.00	0.00	0.00%
4) Books and Supplies	4000-4999	61,592.00	243,531.00	48,610.53	127,873.00	115,658.00	47.49%
5) Services and Other Operating Expenditures	5000-5999	23,666.00	23,666.00	12,776.17	23,666.00	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	68,143.00	68,143.00	0.00	68,143.00	0.00	0.00%
9) TOTAL EXPENDITURES		861,735.00	1,043,674.00	216,546.56	928,016.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(7,546.00)	(7,546.00)	206,320.64	(8,520.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
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>							
		(7,546.00)	(7,546.00)	206,320.64	(8,520.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	136,272.00	217,005.31		217,005.31	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		136,272.00	217,005.31		217,005.31		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		136,272.00	217,005.31		217,005.31		
2) Ending Balance, June 30 (E + F1e)		128,726.00	209,459.31		208,485.31		

2005/06 First Interim  
Adult Education Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	120,785.00	199,574.75		198,838.95	(735.80)	-0.37%
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	7,941.00	10,620.36		9,646.36		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	(735.80)				

2005/06 First Interim  
Child Development Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	194,829.00	201,694.00	71,804.94	204,483.00	2,789.00	1.38%
3) Other State Revenue	8300-8599	1,821,330.00	1,821,330.00	554,502.01	1,803,127.00	81,797.00	4.49%
4) Other Local Revenue	8600-8799	25,995.00	25,113.00	9,244.42	28,812.00	2,699.00	10.34%
5) TOTAL, REVENUES		2,042,154.00	2,049,137.00	635,551.37	2,136,422.00		
<b>B EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	524,478.00	524,478.00	188,139.49	631,444.00	(106,966.00)	-20.39%
2) Classified Salaries	2000-2999	614,609.00	614,609.00	159,909.04	622,791.00	(8,182.00)	-1.33%
3) Employee Benefits	3000-3999	521,581.00	521,581.00	142,549.44	561,468.00	(39,887.00)	-7.65%
4) Books and Supplies	4000-4999	60,997.00	139,089.31	25,371.61	147,127.31	(8,038.00)	-5.78%
5) Services and Other Operating Expenditures	5000-5999	260,765.00	260,765.00	8,479.81	260,765.00	0.00	0.00%
6) Capital Outlay	6000-6999	28,000.00	28,000.00	0.00	28,000.00	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	31,724.00	31,724.00	5,390.91	31,724.00	0.00	0.00%
9) TOTAL, EXPENDITURES		2,042,154.00	2,120,246.31	529,840.30	2,283,319.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		0.00	(71,109.31)	105,711.07	(146,897.31)		
<b>D OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	75,788.00	75,788.00	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	75,788.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	(71,109.31)	105,711.07	(71,109.31)		
<b>F FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	71,109.31		71,109.31	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	71,109.31		71,109.31		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	71,109.31		71,109.31		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2005/06 First Interim  
Child Development Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9718	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
<b>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

2005/06 First Interim  
Cafeteria Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	3,659,500.00	3,659,500.00	70,723.09	3,722,000.00	62,500.00	1.71%
3) Other State Revenue	8300-8599	248,570.00	248,570.00	0.00	248,800.00	230.00	0.09%
4) Other Local Revenue	8600-8799	2,941,154.00	2,941,154.00	621,807.19	2,941,154.00	0.00	0.00%
5) TOTAL, REVENUES		6,849,224.00	6,849,224.00	692,530.28	6,911,954.00		
<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	2,277,917.00	2,277,917.00	456,742.31	2,284,576.00	(6,659.00)	-0.29%
3) Employee Benefits	3000-3999	1,159,181.00	1,159,181.00	256,859.96	1,165,007.00	(5,826.00)	-0.50%
4) Books and Supplies	4000-4999	2,980,735.00	2,980,735.00	477,774.88	2,980,735.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	137,295.00	137,295.00	28,053.35	137,295.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	22,000.00	(22,000.00)	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	324,514.00	324,514.00	0.00	261,537.00	62,977.00	19.41%
9) TOTAL, EXPENDITURES		6,879,642.00	6,879,642.00	1,219,430.50	6,851,150.00		
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(30,418.00)	(30,418.00)	(526,900.22)	60,804.00		
<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>							
		(30,418.00)	(30,418.00)	(526,900.22)	60,804.00		
<b>F FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	444,789.00	668,756.07		668,756.07	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		444,789.00	668,756.07		668,756.07		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		444,789.00	668,756.07		668,756.07		
2) Ending Balance, June 30 (E + F1e)		414,371.00	638,338.07		729,560.07		

2005/06 First Interim  
Cafeteria Special Revenue Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
Revolving Cash	9711	0.00	0.00		0.00		
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	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
<b>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	264,371.00	488,338.07		579,560.07	91,222.00	18.68%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				



2005/06 First Interim  
Deferred Maintenance Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	500,000.00	500,000.00	0.00	844,793.00	344,793.00	68.96%
4) Other Local Revenue	8600-8799	7,500.00	7,500.00	2,933.84	7,500.00	0.00	0.00%
5) TOTAL, REVENUES		507,500.00	507,500.00	2,933.84	852,293.00		
<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 and Other Operating Expenditures	5000-5999	374,321.00	374,321.00	33,788.56	756,825.00	(382,604.00)	-102.21%
6) Capital Outlay	6000-6999	852,190.00	852,190.00	937,547.07	1,844,068.00	(991,878.00)	-116.39%
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		1,226,511.00	1,226,511.00	971,335.63	2,600,993.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(719,011.00)	(719,011.00)	(968,401.79)	(1,748,700.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	500,000.00	500,000.00	0.00	827,734.00	327,734.00	65.55%
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	500,000.00	0.00	827,734.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(219,011.00)	(219,011.00)	(968,401.79)	(920,966.00)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,295,579.00	1,293,829.08		1,293,829.08	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)		1,295,579.00	1,293,829.08		1,293,829.08		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		1,295,579.00	1,293,829.08		1,293,829.08		
2) Ending Balance, June 30 (E + F1e)		1,076,568.00	1,074,818.08		372,863.08		

2005/06 First Interim  
Deferred Maintenance Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	1,076,568.00	1,074,816.08		372,863.08		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	0.00				

2005/06 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	90,000.00	90,000.00	11,490.31	90,000.00	0.00	0.00%
5) TOTAL REVENUES		90,000.00	90,000.00	11,490.31	90,000.00		
<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 and Other Operating Expenditures	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>							
		90,000.00	90,000.00	11,490.31	90,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		90,000.00	90,000.00	11,490.31	90,000.00		
<b>F FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	7,611,860.00	8,967,090.06		8,967,090.06	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)		7,611,860.00	8,967,090.06		8,967,090.06		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		7,611,860.00	8,967,090.06		8,967,090.06		
2) Ending Balance, June 30 (E + F1e)		7,701,860.00	9,057,090.06		9,057,090.06		

2005/06 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	7,701,860.00	9,057,090.06		9,057,090.06	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				

2005/06 First Interim  
Special Reserve Fund for Postemployment Benefits  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	60,000.00	60,000.00	7,977.27	60,000.00	0.00	0.00%
5) TOTAL, REVENUES		60,000.00	60,000.00	7,977.27	60,000.00		
<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 and Other Operating Expenditures	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>							
		60,000.00	60,000.00	7,977.27	60,000.00		
<b>D OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		60,000.00	60,000.00	7,977.27	60,000.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,854,494.00	2,858,328.97		2,858,328.97	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)		2,854,494.00	2,858,328.97		2,858,328.97		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		2,854,494.00	2,858,328.97		2,858,328.97		
2) Ending Balance, June 30 (E + F1e)		2,914,494.00	2,918,328.97		2,918,328.97		

2005/06 First Interim  
Special Reserve Fund for Postemployment Benefits  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
<b>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	2,914,494.00	2,918,328.97		2,918,328.97		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

2005/06 First Interim  
Building Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	200,000.00	200,000.00	203,921.05	342,250.00	142,250.00	71.13%
5) TOTAL, REVENUES		200,000.00	200,000.00	203,921.05	342,250.00		
<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 and Other Operating Expenditures	5000-5999	50,000.00	50,000.00	4,242.64	50,000.00	0.00	0.00%
6) Capital Outlay	6000-6999	6,642,531.00	6,642,531.00	550,047.96	25,297,434.51	(18,654,903.51)	-280.84%
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		6,692,531.00	6,692,531.00	554,290.60	25,347,434.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		(6,492,531.00)	(6,492,531.00)	(350,369.55)	(25,005,184.51)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	6,000,627.00	6,000,627.00	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	6,000,627.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(6,492,531.00)	(6,492,531.00)	(350,369.55)	(19,004,557.51)		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	22,522,046.00	23,011,236.76		23,011,236.76	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)		22,522,046.00	23,011,236.76		23,011,236.76		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		22,522,046.00	23,011,236.76		23,011,236.76		
2) Ending Balance, June 30 (E + F1e)		16,029,515.00	16,518,705.76		4,006,679.25		

2005/06 First Interim  
Building Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	16,029,515.00	16,518,705.76		4,006,679.25		
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				



2005/06 First Interim  
Capital Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	7,600,000.00	7,600,000.00	4,400,625.50	7,610,027.00	10,027.00	0.13%
5) TOTAL REVENUES		7,600,000.00	7,600,000.00	4,400,625.50	7,610,027.00		
<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	6,000.00	318,495.00	299,260.10	715,815.00	(397,320.00)	-124.75%
5) Services and Other Operating Expenditures	5000-5999	1,448,795.00	1,541,337.00	712,486.21	2,043,687.00	(502,350.00)	-32.59%
6) Capital Outlay	6000-6999	3,021,904.00	2,616,867.00	989,518.43	3,759,640.00	(1,142,973.00)	-43.68%
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		4,476,699.00	4,476,699.00	2,001,264.74	6,519,342.00		
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		3,123,301.00	3,123,301.00	2,399,360.76	1,090,685.00		
<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	225,000.00	225,000.00	0.00	225,000.00	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		(225,000.00)	(225,000.00)	0.00	(225,000.00)		
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		2,898,301.00	2,898,301.00	2,399,360.76	865,685.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	12,249,505.00	15,216,995.85		15,216,995.85	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)		12,249,505.00	15,216,995.85		15,216,995.85		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		12,249,505.00	15,216,995.85		15,216,995.85		
2) Ending Balance, June 30 (E + F1e)		15,147,806.00	18,115,296.85		16,082,680.85		

2005/06 First Interim  
Capital Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Rescinded Balance	9740	0.00	0.00		0.00		
<b>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	15,147,606.00	18,115,296.85		16,082,680.85		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

2005/06 First 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	280.16	6,000,908.00	6,000,908.00	0.00%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL, REVENUES		0.00	0.00	280.16	6,000,908.00		
<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 and Other Operating Expenditures	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>							
		0.00	0.00	280.16	6,000,908.00		
<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	280.16	6,000,908.00	(6,000,908.00)	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	(280.16)	(6,000,908.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	0.00	0.00	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		

2005/06 First Interim  
County School Facilities Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

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

2005/06 First Interim  
Special Reserve Fund for Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	6,000.00	6,000.00	77.02	6,000.00	0.00	0.00%
5) TOTAL REVENUES		6,000.00	6,000.00	77.02	6,000.00		
<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 and Other Operating Expenditures	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>		6,000.00	6,000.00	77.02	6,000.00		
<b>D OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	280.16	280.00	280.00	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	280.16	280.00		
<b>E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		6,000.00	6,000.00	357.18	6,280.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	27,517.00	27,544.37		27,544.37	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)		27,517.00	27,544.37		27,544.37		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		27,517.00	27,544.37		27,544.37		
2) Ending Balance, June 30 (E + F1e)		33,517.00	33,544.37		33,824.37		

2005/06 First Interim  
Special Reserve Fund for Capital Outlay Projects  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
<b>Components of Ending Fund Balance</b>							
<b>a) Reserve for</b>							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
<b>b) Designated Amounts</b>							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	33,517.00	33,544.37		33,824.37		
<b>c) Undesignated Amount</b>							
	9790				0.00		
<b>d) Unappropriated Amount</b>							
	9790	0.00	0.00				

2005/06 First Interim  
Bond Interest and Redemption Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	0.00	0.00	1,073,453.45	0.00	0.00	0.00%
5) TOTAL, REVENUES		0.00	0.00	1,073,453.45	0.00		
<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 and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	3,958,230.57	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL, EXPENDITURES		0.00	0.00	3,958,230.57	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		0.00	0.00	(2,884,777.12)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		0.00	0.00	(2,884,777.12)	0.00		
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	7,498,070.57		0.00	(7,498,070.57)	-100.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	7,498,070.57		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Balance		0.00	7,498,070.57		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	7,498,070.57		0.00		

2005/06 First Interim  
Bond Interest and Redemption Fund  
REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
Components of Ending Fund Balance							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	0.00	0.00		0.00		
c) Undesignated Amount	9790				0.00		
d) Unappropriated Amount	9790	0.00	7,498,070.57				



2005/06 First Interim  
Self-Insurance Fund  
REVENUES, EXPENSES AND CHANGES  
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<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	2,144,404.00	2,144,404.00	533,136.82	2,144,404.00	0.00	0.00%
5) TOTAL REVENUES		2,144,404.00	2,144,404.00	533,136.82	2,144,404.00		
<b>B. EXPENSES</b>							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	500.00	500.00	0.00	500.00	0.00	0.00%
5) Services and Other Operating Expenditures	5000-5999	1,940,000.00	1,940,000.00	299,837.10	1,940,000.00	0.00	0.00%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Transfers of Indirect/Direct Support Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENSES		1,940,500.00	1,940,500.00	299,837.10	1,940,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>							
		203,904.00	203,904.00	233,299.72	203,904.00		
<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>							
		203,904.00	203,904.00	233,299.72	203,904.00		
<b>F. NET ASSETS</b>							
1) Beginning Net Assets							
a) As of July 1 - Unaudited	9791	435,657.00	977,060.43		977,060.43	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)		435,657.00	977,060.43		977,060.43		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Adjusted Beginning Net Assets		435,657.00	977,060.43		977,060.43		
2) Ending Net Assets, June 30 (E + F1e)		639,561.00	1,180,964.43		1,180,964.43		

2005/06 First Interim  
Self-Insurance Fund  
REVENUES, EXPENSES AND CHANGES  
IN NET ASSETS

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yr Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
Components of Ending Net Assets							
a) Reserve for							
Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
General Reserve	9730	0.00	0.00		0.00		
Legally Restricted Balance	9740	0.00	0.00		0.00		
b) Designated Amounts							
Designated for Economic Uncertainties	9770	0.00	0.00		0.00	0.00	0.00%
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00		0.00	0.00	0.00%
Other Designations	9780	639,561.00	1,180,964.43		1,180,964.43		
c) Undesignated Amount							
	9790				0.00		
d) Unappropriated Amount							
	9790	0.00	0.00				

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		15,439.00	15,439.00	15,339.00	(100.00)	-1%
2. Special Education		400.00	400.00	400.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education		6,020.00	6,020.00	5,920.00	(100.00)	-2%
4. Special Education		230.00	230.00	230.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools		32.00	32.00	32.00	0.00	0%
6. Special Education		143.00	143.00	143.00	0.00	0%
7. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	22,264.00	22,264.00	22,064.00	(200.00)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.		0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)		0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students		10.00	10.00	10.00	0.00	0%
11. Adults Enrolled, State Apportioned		260.00	260.00	260.00	0.00	0%
12. Independent Study - (21 or older and 19 or over and not continuously enrolled)		0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	270.00	270.00	270.00	0.00	0%
14. Adults in Correctional Facilities		0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	22,534.00	22,534.00	22,334.00	(200.00)	-1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary		117,459.00	117,459.00	193,929.00	76,470.00	65%
17. High School		94,683.00	94,683.00	233,985.00	139,302.00	147%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	212,142.00	212,142.00	427,914.00	215,772.00	102%

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)		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%
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)		0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters		0.00	0.00	0.00	0.00	0%
22. 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	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS		0.00	0.00	0.00	0.00	0%

FISCAL YEAR 2005 / 2006 PROJECTIONS  
GENERAL FUND

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
BEGINNING CASH	33,006,177	37,248,799	41,690,094	38,200,597	37,246,516	37,673,774	37,025,014	43,183,714	50,759,233	45,368,652	42,147,317	44,886,165
A. REVENUES												
Revenue Unit	5,039,635	12,109,871	7,039,761	8,577,293	8,887,562	13,578,792	11,802,752	12,989,407	6,448,014	6,748,694	14,272,554	(2,957,442)
Federal Revenues	27,458	84,594	678,346	3,523,349	3,022,486	80,348	2,046,859	1,193,993	206,260	1,100,567	1,621,127	2,332,787
Other State Revenues	(400,194)	503,712	581,545	3,925,440	915,884	533,186	3,135,958	4,186,625	1,072,889	1,542,813	1,107,447	243,778
Other Local Revenues	595,320	963,155	1,298,624	841,516	759,509	856,119	783,363	2,278,464	1,888,519	1,655,307	1,381,709	2,088,496
<b>TOTAL RECEIPTS</b>	<b>3,220,218</b>	<b>13,681,728</b>	<b>9,568,278</b>	<b>16,867,548</b>	<b>13,884,441</b>	<b>15,054,025</b>	<b>17,768,151</b>	<b>20,944,689</b>	<b>9,815,693</b>	<b>11,560,372</b>	<b>18,433,638</b>	<b>1,794,619</b>
B. EXPENDITURES												
Salaries and Benefits	5,360,067	7,168,745	11,043,497	11,818,982	10,881,325	12,859,725	10,796,449	12,092,246	13,183,623	12,539,798	13,497,172	11,456,681
Supplies, Services & Stores	1,230,860	2,411,767	1,538,566	2,303,284	1,635,674	1,348,753	1,095,473	1,098,812	1,711,692	1,500,081	2,828,574	3,491,683
Capital Outlays - 00, 06	3,478	14,401	778,210	11,785	96,000	109,577	56,904	243,216	115,922	368,050	67,541	271,657
Capital Outlays - Projects												
Other Outgo	0	0	0	0	0	0	0	0	10,940	0	0	0
Direct Support / Ind Costs	0	(677)	(1,878)	(2,636)	(478)	0	(6,706)	0	0	0	0	(10,012)
<b>TOTAL DISBURSEMENTS</b>	<b>6,594,375</b>	<b>9,598,228</b>	<b>13,756,394</b>	<b>14,132,215</b>	<b>12,612,523</b>	<b>14,569,655</b>	<b>11,932,120</b>	<b>13,414,274</b>	<b>15,022,177</b>	<b>14,410,929</b>	<b>16,183,267</b>	<b>15,210,009</b>
C. OTHER SOURCES / TRANSFERS IN												
Other Non-Revenue Transfers In	0	0	0	0	0	0	0	0	0	0	0	225,000
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000</b>
D. OTHER USES / TRANSFERS OUT												
Other Non-Expenditure Transfers Out	0	0	0	0	827,734	0	0	0	0	0	0	78,788
County Merch	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>827,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,788</b>
TEMPORARY LOANS - YEAR END "REPAYMENTS"												
Temporary Loan - Adult Ed - In	0	0	0	0	0	0	0	0	0	0	0	200,000
Temporary Loan - Child Care - In	0	0	0	(200,000)	0	0	0	0	0	0	0	400,000
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000
Temporary Loan - Developer Fees - Out	0	0	0	0	0	0	0	0	0	0	0	(1,500,000)
Temporary Loan - Reserves - Out	0	0	0	0	0	0	0	0	0	0	0	(3,500,000)
TEMPORARY LOANS - YEAR END "REINSTATEMENTS"												
Temporary Loan - Adult Ed - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)
Temporary Loan - Child Care - Out	0	0	0	0	0	0	0	0	0	0	0	(400,000)
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	1,500,000
Temporary Loan - Reserves - In	0	0	0	0	0	0	0	0	0	0	0	3,500,000
<b>TOTAL OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,000)</b>	<b>827,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>
E. PRIOR YEAR TRANSACTIONS												
CCAO - 9140	20,407	0	446,000	838,485	282,074	2,712	393,502	248,677	16,995	6,278	0	0
Accounts Receivable - 9200	8,583,000	651,287	2,945	10,964	0	0	34	97,061	697	0	506,789	33,131
Due From Other Funds - 9310	0	711,270	2,945	10,964	0	0	0	0	0	0	0	1,302,208
Accounts Payable - 9500	2,971,867	997,655	91,554	423,898	1,822	1,822	72,046	434	1,748	378,046	6,492	181,998
Due To Other Funds - 9510	26,342	30,212	54,761	82,784	0	1,350,000	0	0	0	0	0	0
Deferred Revenue - 9650	0	0	0	3,853,230	0	0	0	0	0	0	0	0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>5,605,228</b>	<b>374,790</b>	<b>302,630</b>	<b>(3,489,464)</b>	<b>282,074</b>	<b>(1,349,110)</b>	<b>321,869</b>	<b>345,304</b>	<b>15,914</b>	<b>(370,768)</b>	<b>498,297</b>	<b>1,151,341</b>
F. NET INCREASE/DECREASE												
(A-B)+(D-E)	4,243,072	4,441,266	(3,489,468)	(954,081)	427,259	(648,761)	6,156,701	7,576,519	(5,390,540)	(3,221,336)	2,738,848	(12,063,260)
County Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
<b>F. ENDING CASH</b>	<b>37,248,799</b>	<b>41,690,064</b>	<b>38,200,597</b>	<b>37,246,516</b>	<b>37,673,774</b>	<b>37,025,014</b>	<b>43,183,714</b>	<b>50,759,233</b>	<b>45,368,652</b>	<b>42,147,317</b>	<b>44,886,165</b>	<b>38,832,905</b>

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Palm Springs Unified School District													
Combined Unrestricted/Restricted Multiyear 1st. Interim Projections for FY 2005/06													
		Audited Actuals 2002/03	Audited Actuals 2003/04	Audited Actuals 2004-05	Percent of Change over PY	Projected 1st Interim 2005-06	Percent of Change over PY	Projected Budget 2006-07	Percent of Change over PY	Projected Budget 2007-08	Percent of Change over PY	Projected Budget 2008-09	Percent of Change over PY
8	Revenue Limit												
9	a Base RL per ADA	4,744	4,667	4,860		5,131		5,350		5,531		5,691	
10	b Revenue Limit ADA	20,861	21,206	21,591		22,064		22,611		23,172		23,747	
11	c Total Base Revenue Limit	99,059,464	99,392,522	104,937,280		113,217,665		121,157,498		128,159,025		135,151,628	
12	d Other Revenue Limit	2,498,439	1,919,751	2,867,406		2,203,024		2,299,845		2,373,268		2,451,978	
13	e Plus: Other Adjustments (PY)												
14	f Revenue Limit Transfers												
15	g Total Adj. Revenue Limit	101,557,903	101,312,273	107,799,686	6.0%	115,420,689	1.0%	123,457,343	6.8%	130,532,293	5.7%	137,603,607	5.4%
16	Federal	12,844,385	12,831,369	15,407,911	20.0%	18,293,799	16.7%	18,568,206	1.5%	18,846,729	1.5%	19,129,430	1.5%
17	State	20,075,034	18,777,492	20,067,557	8.6%	20,904,125	4.1%	22,251,884	6.4%	23,020,905	3.4%	23,748,719	3.1%
18	Local	12,800,059	13,931,211	15,081,018	8.5%	14,983,004	6.9%	15,207,749	1.5%	15,435,865	1.5%	15,667,403	1.5%
19	Transfers In & Other Sources	1,000,000	1,350,000	330,000		225,000	-11.0%						
20	Total Revenues	148,277,381	148,202,345	150,606,152	1.5%	169,826,617	7.3%	179,485,182	5.6%	187,835,792	4.6%	196,149,156	4.2%
23	Certificated Salaries												
24	a Base Salaries	64,995,299	73,089,593	73,814,873		80,016,656		81,375,578		83,660,646		86,605,525	
25	b Step and Column Adjustment		1,432,832	1,432,832		1,277,560		1,307,397		1,411,989		1,524,948	
26	c Cost-of-Living Adjustment												
27	d Other Adjustments												
28	e Total Certificated Salaries	74,912,981	75,943,004	75,247,705	0.8%	81,294,216	8.3%	82,682,975	1.7%	85,072,635	2.8%	88,130,473	3.5%
29	Classified Salaries												
30	a Base Salaries	17,960,571	19,578,653	20,725,177		21,823,892		21,661,618		21,857,489		22,640,494	
31	b Step and Column Adjustment		200,373	306,290		181,957		195,871		211,541		228,464	
32	c Cost-of-Living Adjustment												
33	d Other Adjustments												
34	e Total Classified Salaries	20,579,497	19,356,560	20,504,020	5.8%	22,005,849	7.3%	21,857,489	-0.7%	22,069,030	0.9%	22,868,958	3.5%
35	Benefits	27,018,605	29,575,892	31,109,337	5.9%	35,172,857	13.0%	37,504,518	6.8%	39,445,502	5.1%	41,896,985	6.2%
36	Books & Supplies	7,476,141	5,875,429	6,020,273	35.1%	17,567,071	119.0%	12,082,978	-31.2%	12,469,633	3.2%	12,906,253	3.5%
37	Contracts & Services	15,050,557	13,838,409	14,500,769	4.7%	18,921,442	30.4%	19,481,787	2.9%	20,295,137	4.1%	21,330,534	5.1%
38	Capital Outlay	1,028,798	631,399	718,537	13.0%	2,173,151	202.4%	2,212,165	1.8%	2,249,274	1.6%	2,461,350	9.4%
39	Other Outgo	18,136	20,360	14,849	-27.0%	15,000	1.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%
40	Support Costs	(377,056)	(417,899)	(408,616)	2.2%	(381,404)	-11.5%	(533,802)	-41.7%	(550,864)	-3.2%	(566,860)	-2.8%
41	Transfers Out & Other Uses	21,445		2,014,721	89.8%	903,522	-55.1%	1,000,000	11.6%	1,500,000	50.0%	2,000,000	33.3%
42	Total Expenditures	145,729,102	144,825,155	151,721,595	4.1%	177,691,708	17.1%	176,303,109	-0.7%	182,585,327	3.3%	191,050,693	4.6%
44	Net Increase (Decrease) to Fund	2,548,279	3,377,190	6,964,557	100.0%	(7,865,089)	-113.8%	3,182,073	-140.9%	5,270,466	63.8%	5,098,466	-3.2%
46	Beginning Balance, July 1	15,098,535	17,646,815	21,024,004	19.1%	27,988,561	33.1%	20,123,472	-28.1%	23,305,545	15.9%	28,576,011	22.6%
47	Audit Adjust or Restatements			(1)									
48	Net Beginning Balance, July 1	15,098,535	17,646,814	21,024,004		27,988,561		20,123,472		23,305,545		28,576,011	
49	Ending Balance, June 30	17,646,814	21,024,004	27,988,561	33.1%	20,123,472	-29.1%	23,305,545	15.9%	28,576,011	22.6%	33,674,476	17.8%
50	Reserve Amounts:												
51	Revolving Cash	100,000	100,000	100,000		100,000		100,000		100,000		100,000	
52	Stores	230,989	226,886	194,707		275,000		275,000		275,000		275,000	
53	Legally Restricted	3,594,681	4,214,359	7,000,202		101,312		8,341,520		13,064,547		17,561,899	
54	Designated for Economic Uncert.	3,612,700	3,671,574	5,762,399		6,303,007		1,329,157		1,329,157		1,329,157	
55	Design for Econ Uncert-Lottery		645,244	1,193,323		1,325,673							
56	Designated for Carryover			1,358,503									
57	Designated for Tech 20%	20,000	20,000	20,000		20,000		20,000		20,000		20,000	
58	Designated for Lottery-Other	1,012,069	1,143,570	850,000		850,000		850,000		850,000		850,000	
59	Designated for Redevelopment	6,913,137	9,362,460	11,509,427		11,639,870		12,137,307		12,137,307		12,688,421	
60	Designated for Enrollment Growth	2,163,239	1,639,911			750,000				800,000		850,000	
61	3% Reserve Should Be =	4,371,873	4,344,755	4,551,648		5,330,751		5,299,093		5,476,960		5,731,521	
62	Res. Econ. Uncert. Above/Below 3%	252,896	470,389	2,060,751		2,297,929		4,381,583		8,916,745		13,159,535	
63	Sp Rsv-Other Than Capital Equip	8,843,900	7,523,860	8,967,090		9,057,090		10,157,090		11,832,090		14,082,090	

**Palm Springs Unified School District**  
**Unrestricted Multiyear 1st. Interim Projections for FY 2005/06**

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Audited Actuals 2002-03	Audited Actuals 2003-04	Audited Actuals 2004-05	Percent of Change over PY	Projected 1st Interim 2005-06	Percent of Change over PY	Projected Budget 2006-07	Percent of Change over PY	Projected Budget 2007-08	Percent of Change over PY	Projected Budget 2008-09	Percent of Change over PY
8	Revenue Limit												
9	a Base R/L per ADA	4,744	4,687	4,860		5,131		5,358		5,531		5,691	
10	b Revenue Limit ADA	20,881	21,206	21,591		22,064		22,611		23,172		23,747	
11	c Total Base Revenue Limit	99,059,464	99,392,522	104,932,260		113,217,665		121,157,498		128,159,025		135,151,628	
12	d Other Revenue Limit	2,498,439	1,919,751	2,867,406		2,203,025		2,299,845		2,373,268		2,451,978	
13	e Plus: Other Adjustments (PY)												
14	f Revenue Limit Transfers	(3,061,908)	(2,749,312)	(2,870,421)		(3,224,968)		(3,313,556)		(3,546,619)		(3,752,281)	
15	g Total Adj. Revenue Limit	98,495,995	98,562,961	104,929,245	6.6%	112,195,722	6.5%	120,143,787	7.0%	126,985,674	5.6%	133,851,325	5.4%
16	Federal	133,188	149,457	184,727	21.0%	134,525	-7.1%	136,543	1.5%	138,591	1.5%	140,670	1.5%
17	State	9,808,746	9,311,044	9,290,358	-0.2%	9,062,795	-2.6%	9,672,219	6.7%	10,024,379	3.6%	10,360,260	3.3%
18	Local	2,121,604	2,253,624	2,633,741	18.0%	1,477,604	-43.0%	1,499,768	1.5%	1,522,265	1.5%	1,545,099	1.5%
19	Transfers In & Other Sources	(3,330,197)	(1,285,145)	(2,207,140)	71.2%	(2,713,023)	22.8%	(2,832,396)	4.4%	(2,923,033)	3.2%	(3,007,801)	2.9%
20	Total Revenues	107,229,336	108,991,941	114,830,931	5.3%	120,157,623	4.6%	128,619,921	7.0%	135,747,876	5.5%	142,869,554	5.2%
21													
22													
23	Certificated Salaries												
24	a Base Salaries	61,622,751	61,266,568	60,786,909		64,889,467		67,310,758		69,381,437		72,094,776	
25	b Step and Column Adjustment	-	1,245,952	1,245,952		1,061,341		1,093,008		1,180,449		1,274,885	
26	c Cost-of-Living Adjustment	-	-	-		-		-		-		-	
27	d Other Adjustments	-	-	-		-		-		-		-	
28	e Total Certificated Salaries	61,622,751	62,532,520	62,032,861	-0.8%	65,970,808	6.3%	68,403,766	3.6%	70,561,886	3.1%	73,369,661	3.9%
29	Classified Salaries												
30	a Base Salaries	13,448,178	12,388,264	13,425,340		14,072,419		14,177,859		14,303,816		15,011,314	
31	b Step and Column Adjustment	-	119,410	119,410		105,440		125,957		136,034		146,916	
32	c Cost-of-Living Adjustment	-	-	-		-		-		-		-	
33	d Other Adjustments	-	-	-		-		-		-		-	
34	e Total Classified Salaries	13,448,178	12,507,674	13,544,750	0.2%	14,177,859	4.6%	14,303,816	0.9%	14,439,850	0.9%	15,158,230	4.8%
35	Benefits	21,228,952	23,257,357	24,698,121	6.1%	27,346,831	10.2%	29,693,394	8.5%	31,459,048	5.9%	33,718,436	7.1%
36	Books & Supplies	2,516,747	2,719,397	3,174,114	16.7%	4,266,304	34.1%	3,068,833	-38.0%	3,167,036	3.2%	3,333,880	5.2%
37	Contracts & Services	9,702,030	8,522,832	8,616,712	1.0%	10,011,871	16.1%	10,493,171	4.8%	11,018,885	5.0%	11,793,272	7.0%
38	Capital Outlay	346,474	351,063	382,532	0.9%	221,250	-22.0%	230,985	4.4%	238,377	3.2%	420,289	78.3%
39	Other Outgo	18,136	20,360	14,849	-7.0%	15,000	1.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%
40	Support Costs	(1,197,076)	(1,161,870)	(1,172,936)	0.9%	(1,322,836)	12.9%	(1,381,041)	4.4%	(1,425,234)	3.2%	(1,466,566)	2.9%
41	Transfers Out & Other Uses	21,445	-	1,442,510		75,788	-84.5%	1,000,000	128.4%	1,500,000	50.0%	2,000,000	33.3%
42	Total Expenditures	107,707,637	108,749,423	112,733,513	3.6%	120,762,875	7.1%	125,827,924	4.1%	130,974,848	4.0%	138,342,202	5.6%
43	Net Increase (Decrease) to Fund	(478,301)	242,518	2,097,418	-76.8%	(605,252)	-126.6%	2,791,996	-561.2%	4,773,028	70.8%	4,547,351	-4.7%
44	Beginning Balance, July 1	7,617,298	7,138,997	7,381,514	3.0%	9,478,932	28.1%	8,873,680	-6.3%	11,665,677	31.4%	16,438,704	40.8%
45	Audit Adjust or Restatements	-	(1)	(1)		-		-		-		-	
46	Net Beginning Balance, July 1	7,617,298	7,138,996	7,381,514	3.0%	9,478,932	28.1%	8,873,680	-6.3%	11,665,677	31.4%	16,438,704	40.8%
47	Ending Balance, June 30	7,138,997	7,381,514	9,478,932	28.1%	8,873,680	-6.3%	11,665,677	20.0%	16,438,704	40.8%	20,986,056	79.9%
48	Reserve Amounts:												
51	Revolving Cash	100,000	100,000	100,000		100,000		100,000		100,000		100,000	
52	Stores	230,989	226,886	194,707		275,000		275,000		275,000		275,000	
53	Legally Restricted												
54	Designated for Economic Uncert.	3,612,700	3,671,574	5,762,399		6,303,007		8,341,520		13,064,547		17,561,899	
55	Designated for Econ Uncert-Lottery	-	645,244	1,193,323		1,325,673		1,329,157		1,329,157		1,329,157	
56	Designated for Carryover	-	20,000	20,000		20,000		20,000		20,000		20,000	
57	Designated for Tech 20%	1,012,069	1,143,570	850,000		850,000		850,000		850,000		850,000	
58	Designated for Lottery-Other	-	-	-		-		-		-		-	
59	Designated for Redevelopment	2,163,239	1,574,240	-		-		750,000		800,000		850,000	
60	Designated for Enrollment Growth	-	-	-		-		-		-		-	
61	3% Reserve Should Be =	4,371,873	4,344,755	4,551,648	4.7%	5,330,751	17.2%	5,289,693	-0.7%	5,476,960	3.6%	5,731,521	4.6%
62	Res. Econ. Uncert. Above/Below 3%	252,896	470,389	2,060,751		2,297,929		4,381,583		8,916,745		13,159,535	
63	Sp Rsvr-Other Than Capital Equip	8,843,900	7,523,860	8,967,090		9,057,090		10,157,090		11,832,090		14,082,090	

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**Palm Springs Unified School District**  
**Restricted Multiyear 1st. Interim Projections for FY 2005/06**



First Interim  
2005/06 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	4,966.45	4,966.45	4,966.51
2. Inflation Increase	0041	211.00	211.00	211.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,177.45	5,177.45	5,177.51
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,177.45	5,177.45	5,177.51
b. Total Revenue Limit ADA	0033	22,264.00	22,264.00	22,064.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	115,270,746.80	115,270,746.80	114,236,580.64
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	794,615.62	794,615.62	794,615.62
9. Other Revenue Limit Adjustments	---	0.00	0.00	0.00
10. Beginning Teacher Salary Incentive Funding	0138	373,445.67	373,445.67	373,445.67
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	116,438,808.09	116,438,808.09	115,404,641.93
<b>DEFICIT CALCULATION</b>				
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.98871	0.98871	0.99108
14. REVENUE LIMIT (Line 12 times Line 13)	0282	115,124,213.95	115,124,213.95	114,375,232.52
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	1.00000	1.00000	1.00000
16. DEFICITED REVENUE LIMIT (Line 14 times Line 15)	0284	115,124,213.95	115,124,213.95	114,375,232.52
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>				
17. Unemployment Insurance Revenue	0060	456,522.00	456,522.00	456,522.00
18. Continuation High School Revenue	0066	0.00	0.00	0.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	668,482.00	668,482.00	668,482.00
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	(211,960.00)	(211,960.00)	(211,960.00)
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	114,912,253.95	114,912,253.95	114,163,272.52

First Interim  
2005/06 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	28,683,378.00	28,683,378.00	28,869,653.00
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	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	28,683,378.00	28,683,378.00	28,869,653.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	86,228,875.95	86,228,875.95	85,293,619.52
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	862,105.55	862,105.55	864,172.08
33. Core Academic Program	9001	0.00	0.00	1,453,107.98
34. California High School Exit Exam	9002	780,682.56	780,682.56	0.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
36. Apprenticeship Funding	9006	0.00	0.00	0.00
37. Community Day School Additional Funding	9007	0.00	0.00	0.00
38. All Other Adjustments	---	0.00	0.00	0.00
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	(81,422.99)	(81,422.99)	588,935.90
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	86,147,452.96	86,147,452.96	85,882,555.42

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.

n / a

II Supplemental Information

1. Reserves

Available reserves are not less than the following percentages as applied to total expenditures\*, 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 A), sum of lines 1 through 4 plus line 22, Column C, ESTIMATED REVENUE LIMIT, Projected Year Totals ) 3%

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

Special Education Pass-through Funds Reserve Exclusion

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

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>177,691,705.68</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>177,691,705.68</u>
(4) Recommended minimum reserve percentage	<u>3%</u>
(5) Total (Line a3 x Line a4)	<u>5,330,751.17</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>5,330,751.17</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>7,628,679.28</u>
(2) General Fund - Undesignated (Form 011, column D, #9790)	<u>0.00</u>
(3) Special Reserve Fund (Form 171) - DEU (#9770)	<u>9,057,090.06</u>
(4) Special Reserve Fund (Form 171) - Undesignated (#9790)	<u>                    </u>
(5) Total projected unrestricted reserves (Sum of b1 through b4)	<u>16,685,769.34</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.

n/a

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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>1,266.02</u>	<u>719.79</u>
b. Enter the number of FTEs from the original adopted budget.	<u>1,252.70</u>	<u>714.66</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>Yes</u>	<u>Yes</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>80,201,875.00</u>	<u>719,244.00</u>
2. Amount of salary settlement included in the budget.	<u>1,901,192.00</u>	<u>465,284.00</u>
3. Period of agreement.	<u>07/01/04 - 06/30/07</u>	<u>07/01/04 - 06/30/07</u>
4. Is salary increase on-going or a one-time bonus?	<u>on-going</u>	<u>on-going</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)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e., STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars?	_____	_____

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, 2005 Principal Only	2005/06 Payment (P & I)	2006/07 Payment (P & I)	2007/08 Payment (P & I)	Fund/ Object Code/ Resource
General Obligation Bonds	30	128,200,000.00	9,463,386.00	9,582,333.00	9,567,999.00	Sp Tax Assessment
State School Building Loans						
Other Postemployment Benefits	10	2,213,039.00	1,214,200.00	1,259,924.00	1,305,648.00	General Fund
Compensated Absences	10	674,604.00	67,460.00	67,460.00	67,460.00	General Fund
Certificates of Participation						
Capital Leases	1	46,963.00	46,963.00	0.00	0.00	General Fund
Other Commitments						

Comments:

n / a

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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>(3,658,881.00)</u>
Projected Year Totals - Contributions (Form 011, Unrestricted, Column D, Line D-3)	<u>(2,938,023.00)</u>
Percentage of change from Board Approved Operating Budget	<u>19.70%</u>

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

The increase is in the amount of 720,858. The majority of the increase, 681,261, is a reclass in lottery from a contribution to an expense  
for the district's contribution to Special Education Transportation.

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.

n/a

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.

2024