

# COLTON JOINT UNIFIED SCHOOL DISTRICT

## FINANCIAL STATEMENTS UNAUDITED ACTUALS 2007-2008



### Board of Education

Mr. Robert D. Armenta, Jr.	President
Mrs. Marge Mendoza-Ware	Vice President
Mr. Mel Albiso	Clerk
Mr. Mark Hoover	Member
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Mr. Kent Taylor	Member
Mr. David R. Zamora	Member

### District Administration

Mr. James A. Downs	Superintendent
Mr. Casey Cridelich	Assistant Superintendent, Business
Mr. Jerry Almendarez	Assistant Superintendent, Human Resources
Mrs. Yolanda Cabrera	Assistant Superintendent, Curriculum
Mr. Michael Snellings	Assistant Superintendent, Student Services



Presented to Governing Board September 18, 2008

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 18, 2008

To the Superintendent of Public Instruction:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

For additional information on the unaudited actual reports, please contact:

County Office of Education

School District

Cynna Hinkle

Sosan Schaller

Name

Name

Business Services Advisor

Director, Fiscal Services & Risk

Title

Title

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2009-10 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals  
FINANCIAL REPORTS  
2007-08 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	59.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$153,760.46)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$101,619,879.23
	Appropriations Subject to Limit	\$101,619,879.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.	6.15%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$3,330,412.06
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5(c)).	\$760,257.82

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			16,473.80	16,285.26	16,285.26	16,285.26
a. Kindergarten	1,664.05	1,664.05				
b. Grades One through Three	5,388.40	5,388.40				
c. Grades Four through Six	5,428.31	5,428.31				
d. Grades Seven and Eight	3,762.27	3,762.27				
e. Opportunity Schools and Full-day Opportunity Classes	27.30	27.30				
f. Home and Hospital	4.07	4.07				
g. Community Day School	11.24	14.79				
2. Special Education						
a. Special Day Class	285.10	285.10	285.10	285.00	285.00	285.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	5.85	5.98	5.98	6.00	6.00	6.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.03	4.30	4.30	4.00	4.00	4.00
3. TOTAL, ELEMENTARY	16,580.62	16,584.57	16,769.18	16,580.26	16,580.26	16,580.26
<b>HIGH SCHOOL</b>						
4. General Education			5,913.76	5,936.00	5,936.00	5,936.00
a. Grades Nine through Twelve	5,669.05	5,669.05				
b. Continuation Education	235.29	235.29				
c. Opportunity Schools and Full-day Opportunity Classes	41.29	41.29				
d. Home and Hospital	7.80	7.80				
e. Community Day School						
5. Special Education						
a. Special Day Class	196.33	196.33	196.33	196.00	196.00	196.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	10.29	10.00	10.00	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	6.97	6.70	6.70	7.00	7.00	7.00
6. TOTAL, HIGH SCHOOL	6,167.02	6,166.46	6,126.79	6,150.00	6,150.00	6,150.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	7.05	7.47	7.47	7.00	7.00	7.00
8. Special Education						
a. Special Day Class - Elementary	35.74	35.74	35.74	35.00	35.00	35.00
b. Special Day Class - High School	11.01	11.01	11.01	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	53.80	54.22	54.22	53.00	53.00	53.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,801.44	22,805.25	22,950.19	22,783.26	22,783.26	22,783.26
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	638.85	654.73	638.85	640.00	640.00	640.00

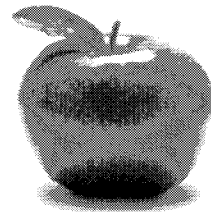
Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	77.50	90.17	90.17	75.00	75.00	75.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	32.62	32.41	32.41	30.00	30.00	30.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	110.12	122.58	122.58	105.00	105.00	105.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,550.41	23,582.56	23,711.62	23,528.26	23,528.26	23,528.26
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	191,847.00	230,164.00	230,164.00	192,838.00	192,838.00	192,838.00
20. HIGH SCHOOL	249,644.00	252,266.00	252,266.00	249,473.00	249,473.00	249,473.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	441,491.00	482,430.00	482,430.00	442,311.00	442,311.00	442,311.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	11.24	14.79	14.79	11.00	11.00	11.00
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	67.75	67.75	67.75	120.00	120.00	120.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	67.75	67.75	67.75	120.00	120.00	120.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,540.64	5,792.64
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,792.64	6,121.64
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,792.64	6,121.64
b. Revenue Limit ADA	0033	22,950.19	22,783.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	132,942,188.60	139,470,915.75
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	453,129.00	477,945.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	133,395,317.60	139,948,860.75
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	1.00000	0.94640
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	133,395,317.60	132,447,601.81
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	44,128.00	378,780.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	885,236.00	890,843.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(841,108.00)	(512,063.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	132,554,209.60	131,935,538.81

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	7,918,593.00	8,087,655.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	23,503.00	22,868.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,895,090.00	8,064,787.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	124,659,119.60	123,870,751.81
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	302,026.00	295,200.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(302,026.00)	(295,200.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	124,357,093.60	123,575,551.81
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	124,357,093.60	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	779,384.00	341,486.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,128,206.00	1,137,965.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007	72,511.00	47,175.00

# 01 GENERAL FUND







Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	139,107,655.86	2,899,852.00	142,007,307.86	129,658,141.00	2,872,041.00	132,531,182.00	-6.7%
2) Federal Revenue		8100-8299	470,873.17	13,076,582.68	13,547,455.85	117,976.00	12,543,830.00	12,661,806.00	-6.5%
3) Other State Revenue		8300-8599	13,985,244.87	22,548,709.52	36,533,954.39	12,037,695.00	19,927,864.00	31,965,559.00	-10.3%
4) Other Local Revenue		8600-8799	2,405,359.18	11,066,211.17	13,471,570.35	1,918,734.00	11,102,231.00	13,020,965.00	-3.3%
5) TOTAL, REVENUES			155,969,133.08	49,591,155.37	204,660,288.45	143,733,546.00	48,445,966.00	190,179,512.00	-7.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	79,237,435.17	17,905,920.02	97,143,355.19	82,056,896.00	17,668,000.00	99,724,896.00	2.7%
2) Classified Salaries		2000-2999	19,007,256.69	10,825,116.46	29,832,373.35	19,486,162.00	11,402,793.00	30,888,955.00	3.5%
3) Employee Benefits		3000-3999	29,483,623.58	8,463,071.27	37,946,694.83	28,518,097.00	8,505,308.00	37,021,403.00	-2.4%
4) Books and Supplies		4000-4999	2,634,768.12	9,488,153.32	12,122,921.44	2,095,968.00	7,333,332.00	9,429,300.00	-22.2%
5) Services and Other Operating Expenditures		5000-5999	8,888,379.30	5,404,617.94	14,082,997.24	9,186,705.00	5,107,308.00	14,294,011.00	1.4%
6) Capital Outlay		6000-6999	504,015.80	836,043.29	1,140,059.09	245,328.00	566,000.00	843,328.00	-26.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	547,750.17	2,212,137.19	2,759,887.36	871,278.00	2,014,753.00	2,886,031.00	4.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(3,495,849.82)	2,852,111.94	(643,737.88)	(3,291,482.00)	2,609,539.00	(681,943.00)	5.9%
9) TOTAL, EXPENDITURES			138,607,376.19	57,787,171.43	194,394,550.62	139,166,952.00	55,239,029.00	194,405,981.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			18,461,753.89	(8,196,016.06)	10,265,737.83	4,568,594.00	(8,793,063.00)	(4,226,469.00)	-141.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	212,703.00	1,015,526.47	1,228,229.47	236,955.00	1,053,766.00	1,290,721.00	5.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,580,723.28)	8,580,723.28	0.00	(9,806,829.00)	9,806,829.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,793,426.28)	7,565,196.81	(1,228,229.47)	(10,043,784.00)	8,753,063.00	(1,290,721.00)	5.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,688,327.81	(830,819.25)	9,037,508.56	(5,477,190.00)	(40,000.00)	(5,517,190.00)	-161.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,797,981.78	8,359,325.10	24,157,306.88	25,486,309.37	7,728,505.85	33,194,815.22	37.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,797,981.78	8,359,325.10	24,157,306.88	25,486,309.37	7,728,505.85	33,194,815.22	37.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,797,981.78	8,359,325.10	24,157,306.88	25,486,309.37	7,728,505.85	33,194,815.22	37.4%
2) Ending Balance, June 30 (E + F1e)			25,486,309.37	7,728,505.85	33,194,815.22	19,989,119.37	7,688,505.85	27,677,625.22	-16.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	157,594.31	0.00	157,594.31	150,000.00	0.00	150,000.00	-4.8%
Prepaid Expenditures		9713	70,208.07	0.00	70,208.07	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	7,728,505.85	7,728,505.85	0.00	7,688,505.85	7,688,505.85	-0.5%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,889,000.00	0.00	5,889,000.00	5,872,000.00	0.00	5,872,000.00	0.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	19,319,506.99	0.00	19,319,506.99	13,917,119.37	0.00	13,917,119.37	-28.0%
0000 Sp Reserve for Reche Canyon	0000	9780	185.74		185.74				
0110 E-Rate Technology Program	0000	9780	270,027.80		270,027.80				
0115 Best Practices Cohort	0000	9780	114,976.48		114,976.48				
0750 Mandated Costs	0000	9780	3,030,068.15		3,030,068.15				
0000 Future Operational Budget	0000	9780	14,343,591.04		14,343,591.04				
Lottery	1100	9780	1,560,657.78		1,560,657.78				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	25,183,936.14	6,963,701.52	32,127,637.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	121,607.80	0.00	121,607.80				
3) Accounts Receivable		9200	11,804,166.65	6,096,102.66	17,700,269.31				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	157,594.31	0.00	157,594.31				
7) Prepaid Expenditures		9330	70,208.07	0.00	70,208.07				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			37,170,012.97	13,059,804.18	50,229,817.15				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	11,703,703.60	5,331,298.33	17,035,001.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			11,703,703.60	5,331,298.33	17,035,001.93				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			25,466,309.37	7,728,505.85	33,194,815.22				

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	124,357,094.00	0.00	124,357,094.00	123,575,552.00	0.00	123,575,552.00	-0.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	8,869,887.00	0.00	8,869,887.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	155,654.40	0.00	155,654.40	150,000.00	0.00	150,000.00	-3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	10,509,147.30	0.00	10,509,147.30	10,500,000.00	0.00	10,500,000.00	-0.1%
Unsecured Roll Taxes		8042	523,476.65	0.00	523,476.65	500,000.00	0.00	500,000.00	-4.5%
Prior Years' Taxes		8043	391,190.42	0.00	391,190.42	500,000.00	0.00	500,000.00	27.8%
Supplemental Taxes		8044	1,171,939.41	0.00	1,171,939.41	1,362,000.00	0.00	1,362,000.00	16.2%
Education Revenue Augmentation Fund (ERAF)		8045	(4,903,295.68)	0.00	(4,903,295.68)	(5,000,000.00)	0.00	(5,000,000.00)	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	70,480.70	0.00	70,480.70	75,655.00	0.00	75,655.00	7.3%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>141,145,574.20</b>	<b>0.00</b>	<b>141,145,574.20</b>	<b>131,663,207.00</b>	<b>0.00</b>	<b>131,663,207.00</b>	<b>-6.7%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,899,652.00)		(2,899,652.00)	(2,872,041.00)		(2,872,041.00)	-1.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		85,673.00	85,673.00		58,556.00	58,556.00	-34.0%
Special Education ADA Transfer	6500	8091		2,813,979.00	2,813,979.00		2,815,485.00	2,815,485.00	0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	885,237.00	0.00	885,237.00	890,843.00	0.00	890,843.00	0.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(23,503.34)	0.00	(23,503.34)	(22,868.00)	0.00	(22,868.00)	-2.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>139,107,655.86</b>	<b>2,899,652.00</b>	<b>142,007,307.86</b>	<b>129,659,141.00</b>	<b>2,872,041.00</b>	<b>132,531,182.00</b>	<b>-6.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,601,891.50	3,601,891.50	0.00	3,601,892.00	3,601,892.00	0.0%
Special Education Discretionary Grants		8182	0.00	148,137.00	148,137.00	0.00	145,017.00	145,017.00	-0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,033,798.54	8,033,798.54		8,187,292.00	8,187,292.00	1.9%
Vocational and Applied Technology Education	3500-3699	8290		207,165.00	207,165.00		195,121.00	195,121.00	-5.8%
Safe and Drug Free Schools	3700-3799	8290		104,774.11	104,774.11		95,071.00	95,071.00	-9.3%
JTPA / WIA	5800-5825	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	470,873.17	982,816.53	1,453,689.70	117,976.00	319,437.00	437,413.00	-69.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>470,873.17</b>	<b>13,076,582.68</b>	<b>13,547,455.85</b>	<b>117,976.00</b>	<b>12,543,830.00</b>	<b>12,661,808.00</b>	<b>-6.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,907,590.00		1,907,590.00	1,479,451.00		1,479,451.00	-22.4%
Prior Years	0000	8319	236,253.00		236,253.00	1.00		1.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		72,511.00	72,511.00		47,175.00	47,175.00	-34.9%
Prior Years	2430	8319		9,140.00	9,140.00		1.00	1.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		1,718,302.00	1,718,302.00		1,713,575.00	1,713,575.00	-0.3%
Prior Years	6350-6360	8319		192,220.00	192,220.00		2.00	2.00	-100.0%
Special Education Master Plan									
Current Year	8500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	8500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		218,954.00	218,954.00		149,626.00	149,626.00	-31.0%
Home-to-School Transportation	7230	8311		620,178.00	620,178.00		579,868.00	579,866.00	-6.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		4,869,682.16	4,869,682.16		3,224,187.00	3,224,187.00	-33.8%
Spec. Ed. Transportation	7240	8311		453,339.00	453,339.00		423,872.00	423,872.00	-6.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(114.00)	(114.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,901,838.00	0.00	7,901,838.00	7,449,870.00	0.00	7,449,870.00	-5.7%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,609.00	0.00	8,609.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,826,957.02	451,885.78	3,278,842.80	2,853,973.00	537,088.00	3,491,059.00	6.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6780	8590		411,980.00	411,980.00		349,496.00	349,496.00	-15.2%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		802,766.00	802,766.00		686,774.00	686,774.00	-14.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,816,631.00	1,816,631.00		1,594,190.00	1,594,190.00	-12.2%
Staff Development	7292, 7294, 7295, 7296	8590		12,500.00	12,500.00		426,594.00	426,594.00	3312.8%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		30,850.96	30,850.96		32,752.00	32,752.00	6.2%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		105,634.00	105,634.00		96,610.00	96,610.00	-8.5%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		626,017.00	626,017.00		582,384.00	582,384.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,437,652.00	1,437,652.00		1,337,448.00	1,337,448.00	-7.0%
School and Library Improvement Block Grant	7395	8590		1,920,905.00	1,920,905.00		1,787,018.00	1,787,018.00	-7.0%
Quality Education Investment Act	7400	8590		677,687.00	677,687.00		677,687.00	677,687.00	0.0%
All Other State Revenue	All Other	8590	203,997.85	6,101,988.62	6,305,986.47	154,400.00	5,681,521.00	5,835,921.00	-7.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,085,244.87</b>	<b>22,548,708.52</b>	<b>35,633,954.39</b>	<b>12,037,895.00</b>	<b>19,927,864.00</b>	<b>31,965,559.00</b>	<b>-10.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	399.47	399.47	0.00	5,000.00	5,000.00	1151.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	8,959.69	0.00	8,959.69	5,000.00	0.00	5,000.00	-44.2%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	55,016.12	0.00	55,016.12	47,002.00	0.00	47,002.00	-14.8%
Interest		8660	1,840,547.62	0.00	1,840,547.62	1,706,001.00	0.00	1,706,001.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	162,218.13	162,218.13	0.00	183,200.00	183,200.00	12.9%
Mitigation/Developer Fees		8661	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8669	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500,635.75	69,961.59	570,797.34	180,731.00	114,000.00	274,731.00	-51.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,833,631.98	10,833,631.98		10,800,031.00	10,800,031.00	-0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,405,359.18</b>	<b>11,066,211.17</b>	<b>13,471,570.35</b>	<b>1,918,734.00</b>	<b>11,102,231.00</b>	<b>13,020,965.00</b>	<b>-3.3%</b>
<b>TOTAL, REVENUES</b>			<b>155,069,133.06</b>	<b>49,591,155.37</b>	<b>204,660,288.45</b>	<b>143,733,546.00</b>	<b>46,445,966.00</b>	<b>190,179,512.00</b>	<b>-7.1%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	67,647,985.93	11,794,695.65	79,442,681.58	70,485,319.00	11,640,830.00	82,126,149.00	3.4%
Certificated Pupil Support Salaries		1200	3,872,483.01	2,627,932.33	6,500,395.34	3,926,814.00	2,715,843.00	6,642,457.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,268,642.98	769,162.02	8,037,805.00	7,274,010.00	764,022.00	8,038,032.00	-0.2%
Other Certificated Salaries		1900	448,383.25	2,894,130.02	3,142,483.27	370,753.00	2,547,505.00	2,918,258.00	-7.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>79,237,435.17</b>	<b>17,905,920.02</b>	<b>97,143,355.19</b>	<b>82,056,896.00</b>	<b>17,668,000.00</b>	<b>99,724,896.00</b>	<b>2.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	786,502.08	3,985,981.51	4,772,483.59	764,781.00	4,230,508.00	4,995,289.00	4.7%
Classified Support Salaries		2200	9,085,863.68	4,767,801.35	13,853,465.03	9,341,668.00	4,872,112.00	14,213,780.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,928,835.51	806,868.20	2,535,703.71	1,908,072.00	758,892.00	2,664,964.00	5.1%
Clerical, Technical and Office Salaries		2400	6,825,924.15	1,367,028.68	8,192,952.83	7,108,745.00	1,451,755.00	8,560,500.00	4.5%
Other Classified Salaries		2900	380,331.47	97,438.72	477,770.19	364,896.00	89,526.00	454,422.00	-4.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,007,256.89</b>	<b>10,825,116.46</b>	<b>29,832,373.35</b>	<b>19,486,182.00</b>	<b>11,402,793.00</b>	<b>30,888,955.00</b>	<b>3.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,573,627.90	1,381,884.26	7,955,512.16	6,753,244.00	1,409,104.00	8,162,348.00	2.6%
PERS		3201-3202	1,654,172.22	958,924.70	2,613,096.92	1,720,030.00	1,017,905.00	2,737,935.00	4.6%
OASDI/Medicare/Alternative		3301-3302	2,508,543.60	1,040,011.43	3,548,555.03	2,614,187.00	1,091,461.00	3,705,648.00	4.4%
Health and Welfare Benefits		3401-3402	14,078,730.40	3,805,558.62	17,884,289.02	15,470,257.00	4,242,834.00	19,713,091.00	10.2%
Unemployment Insurance		3501-3502	45,104.20	17,706.75	62,810.95	304,547.00	79,559.00	384,106.00	511.5%
Workers' Compensation		3601-3602	1,782,242.82	497,060.90	2,279,303.72	1,106,301.00	338,652.00	1,444,953.00	-36.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,790,579.81	556,457.91	2,347,037.72	0.00	111,358.00	111,358.00	-95.3%
PERS Reduction		3801-3802	553,070.61	205,666.70	758,737.31	540,331.00	214,433.00	754,764.00	-0.5%
Other Employee Benefits		3901-3902	499,552.00	0.00	499,552.00	7,200.00	0.00	7,200.00	-98.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,483,623.56</b>	<b>8,463,071.27</b>	<b>37,946,694.83</b>	<b>28,516,097.00</b>	<b>8,505,306.00</b>	<b>37,021,403.00</b>	<b>-2.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,171,528.55	2,171,528.55	0.00	1,373,320.00	1,373,320.00	-36.8%
Books and Other Reference Materials		4200	4,086.56	910,073.27	914,159.83	21,671.00	497,181.00	518,852.00	-43.2%
Materials and Supplies		4300	1,819,578.77	4,722,703.80	6,542,282.57	1,738,638.00	4,691,384.00	6,430,022.00	-1.7%
Noncapitalized Equipment		4400	811,102.79	1,683,847.70	2,494,950.49	335,659.00	771,447.00	1,107,106.00	-55.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,634,768.12</b>	<b>9,488,153.32</b>	<b>12,122,921.44</b>	<b>2,085,968.00</b>	<b>7,353,332.00</b>	<b>9,429,300.00</b>	<b>-22.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	226,348.47	1,087,960.03	1,314,308.50	292,000.00	1,282,343.00	1,574,343.00	19.8%
Travel and Conferences		5200	131,298.49	861,868.63	993,167.12	153,253.00	594,918.00	748,171.00	-5.6%
Dues and Memberships		5300	19,814.00	3,395.38	23,209.38	24,040.00	2,405.00	26,445.00	13.9%
Insurance		5400 - 5450	826,046.08	79,412.53	905,458.61	822,226.00	83,162.00	905,388.00	0.0%
Operations and Housekeeping Services		5500	4,429,633.07	41,430.50	4,471,063.57	5,007,576.00	40,230.00	5,047,806.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	894,941.00	593,316.52	1,488,257.52	942,887.00	865,650.00	1,608,537.00	8.1%
Transfers of Direct Costs		5710	379,068.73	(379,068.73)	0.00	335,906.00	(335,906.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,438.17	(50,682.90)	(41,244.73)	(152,043.00)	(49,588.00)	(201,631.00)	388.9%
Professional/Consulting Services and Operating Expenditures		5800	1,238,908.71	3,337,096.36	4,576,005.07	1,077,296.00	2,792,857.00	3,870,153.00	-15.4%
Communications		5900	532,881.58	30,089.62	562,971.20	683,564.00	31,235.00	714,799.00	27.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,688,379.30</b>	<b>5,404,617.94</b>	<b>14,092,997.24</b>	<b>9,186,705.00</b>	<b>5,107,306.00</b>	<b>14,294,011.00</b>	<b>1.4%</b>



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	22,933.91	102,532.00	125,465.91	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	230,889.83	97,756.68	328,646.51	0.00	244,000.00	244,000.00	-25.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,382.06	435,752.63	686,134.69	245,328.00	354,000.00	599,328.00	-12.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>504,015.80</b>	<b>636,043.29</b>	<b>1,140,059.09</b>	<b>245,328.00</b>	<b>598,000.00</b>	<b>843,328.00</b>	<b>-26.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	282,951.88	282,951.88	0.00	290,000.00	290,000.00	2.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		1,910,522.00	1,910,522.00		1,713,577.00	1,713,577.00	-10.3%
Other Transfers of Apportionments	All Other	7221-7223	60,303.32	18,663.31	78,966.63	78,966.00	11,176.00	90,144.00	14.2%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	60,142.06	0.00	60,142.06	342,310.00	0.00	342,310.00	469.2%
Other Debt Service - Principal		7439	427,304.77	0.00	427,304.77	450,000.00	0.00	450,000.00	5.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>547,750.17</b>	<b>2,212,137.19</b>	<b>2,759,887.36</b>	<b>671,276.00</b>	<b>2,014,753.00</b>	<b>2,686,031.00</b>	<b>4.6%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(2,852,111.94)	2,852,111.94	0.00	(2,609,539.00)	2,609,539.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(619,527.88)	0.00	(619,527.88)	(681,943.00)	0.00	(681,943.00)	10.1%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	(24,210.00)	0.00	(24,210.00)				
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(3,495,849.82)</b>	<b>2,852,111.94</b>	<b>(643,737.88)</b>	<b>(3,291,482.00)</b>	<b>2,609,539.00</b>	<b>(681,943.00)</b>	<b>5.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>136,607,379.19</b>	<b>57,787,171.43</b>	<b>194,394,550.62</b>	<b>139,166,952.00</b>	<b>55,239,029.00</b>	<b>194,405,981.00</b>	<b>0.0%</b>

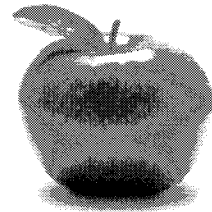
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	1,015,127.00	1,015,127.00	0.00	1,048,766.00	1,048,766.00	3.3%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	212,703.00	399.47	213,102.47	236,955.00	5,000.00	241,955.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			212,703.00	1,015,526.47	1,228,229.47	236,955.00	1,053,766.00	1,290,721.00	5.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,850,723.28)	8,850,723.28	0.00	(10,162,240.00)	10,162,240.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	270,000.00	(270,000.00)	0.00	355,411.00	(355,411.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,580,723.28)	8,580,723.28	0.00	(9,806,829.00)	9,806,829.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(8,793,426.28)	7,565,196.81	(1,228,229.47)	(10,043,784.00)	8,753,063.00	(1,290,721.00)	5.1%



Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
5640	Medi-Cal Billing Option	71,048.72	71,048.72
6091	Cal-SAFE Academic and Supportive Services	165,271.25	165,271.25
6285	Community-Based English Tutoring	92,592.34	92,592.34
6286	English Language Acquisition Program, Teacher Training & Student	116,414.95	116,414.95
6300	Lottery: Instructional Materials	121,297.81	121,297.81
6405	School Safety & Violence Prevention, Grades 8-12	233,405.38	233,405.38
6760	Arts and Music Block Grant	452,376.24	452,376.24
6761	Arts, Music, and Physical Education Supplies and Equipment	899,089.02	899,089.02
7055	CAHSEE Intensive Instruction and Services	3,652.74	3,652.74
7080	Supplemental School Counseling Program	326,216.17	326,216.17
7090	Economic Impact Aid (EIA)	675,277.35	675,277.35
7157	Instructional Materials: English Language Learners	108,592.72	108,592.72
7271	California Peer Assistance & Review Program for Teacher (CPARP)	469.08	469.08
7294	Staff Development: Mathematics and Reading (AB 466)	1,143,670.26	1,143,670.26
7325	Staff Development: Administrator Training	35,016.75	35,016.75
7390	Pupil Retention Block Grant	175,887.97	175,887.97
7393	Professional Development Block Grant	270,355.11	270,355.11
7395	School and Library Improvement Block Grant	94,897.34	94,897.34
7396	Discretionary Block Grant - School Site	508,433.37	508,433.37
7397	Discretionary Block Grant - School District	466,095.26	466,095.26
7400	Quality Education Investment Act	523,199.10	523,199.10
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	727,561.55	727,561.55
9010	Other Local	517,685.37	477,685.37
Total, Legally Restricted Balance		7,728,505.85	7,688,505.85



# **11 ADULT EDUCATION FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	326,767.00	259,707.00	-20.5%
4) Other Local Revenue		8600-8799	6,238.47	4,800.00	-23.1%
5) TOTAL, REVENUES			333,005.47	264,507.00	-20.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	139,642.06	135,432.00	-3.0%
2) Classified Salaries		2000-2999	98,484.74	145,404.00	47.6%
3) Employee Benefits		3000-3999	60,822.44	77,516.00	27.4%
4) Books and Supplies		4000-4999	9,529.71	9,802.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	17,467.63	15,000.00	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	14,765.00	12,713.00	-13.9%
9) TOTAL, EXPENDITURES			340,711.58	395,867.00	16.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,706.11)	(131,360.00)	1604.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,576.00	34,944.00	110.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,576.00	34,944.00	110.8%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,869.89	(96,416.00)	-1187.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,720.88	88,590.77	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,720.88	88,590.77	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,720.88	88,590.77	11.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	88,590.77	1,724.93	-98.1%
Lottery	1100	9780	1,724.93		
Adult Education	6390	9780	86,865.84		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	(9,550.16)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	36,914.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	78,133.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			115,048.25		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	26,457.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			26,457.48		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			88,590.77		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	324,261.00	259,707.00	-19.9%
Prior Years	6390	8319	2,506.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			326,767.00	259,707.00	-20.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,558.47	2,500.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,530.00	2,300.00	-9.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,238.47</b>	<b>4,800.00</b>	<b>-23.1%</b>
<b>TOTAL, REVENUES</b>			<b>333,005.47</b>	<b>264,507.00</b>	<b>-20.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	89,584.67	96,843.00	8.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,057.39	38,589.00	-22.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>139,642.06</b>	<b>135,432.00</b>	<b>-3.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	43,919.76	43,920.00	0.0%
Classified Support Salaries		2200	29,057.09	62,213.00	114.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,507.89	39,271.00	54.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>98,484.74</b>	<b>145,404.00</b>	<b>47.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,909.61	10,518.00	18.1%
PERS		3201-3202	7,924.30	13,531.00	70.8%
OASDI/Medicare/Alternative		3301-3302	8,696.39	12,422.00	42.8%
Health and Welfare Benefits		3401-3402	23,769.87	32,055.00	34.9%
Unemployment Insurance		3501-3502	155.79	845.00	442.4%
Workers' Compensation		3601-3602	4,423.62	3,004.00	-32.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,249.05	0.00	-100.0%
PERS Reduction		3801-3802	2,693.81	5,141.00	90.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>60,822.44</b>	<b>77,516.00</b>	<b>27.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	(818.71)	0.00	-100.0%
Materials and Supplies		4300	7,454.46	7,802.00	4.7%
Noncapitalized Equipment		4400	2,893.96	2,000.00	-30.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,529.71</b>	<b>9,802.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,164.86	1,500.00	28.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,138.00	8,200.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	701.88	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	462.89	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	5,300.00	-24.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,467.63</b>	<b>15,000.00</b>	<b>-14.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

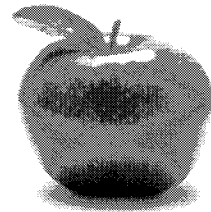
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,765.00	12,713.00	-13.9%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			14,765.00	12,713.00	-13.9%
<b>TOTAL, EXPENDITURES</b>			340,711.58	395,867.00	16.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	16,576.00	34,944.00	110.8%
(a) TOTAL, INTERFUND TRANSFERS IN			16,576.00	34,944.00	110.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,576.00	34,944.00	110.8%





# **12 CHILD DEVELOPMENT FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,201,326.00	1,076,061.00	-10.4%
3) Other State Revenue		8300-8599	2,009,675.05	2,005,769.00	-0.2%
4) Other Local Revenue		8600-8799	80,815.13	46,960.00	-41.9%
5) TOTAL, REVENUES			3,291,816.18	3,128,790.00	-5.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	758,412.94	675,737.00	-10.9%
2) Classified Salaries		2000-2999	1,223,707.38	1,163,240.00	-4.9%
3) Employee Benefits		3000-3999	782,565.43	795,165.00	1.6%
4) Books and Supplies		4000-4999	64,767.00	66,477.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	267,797.09	221,585.00	-17.3%
6) Capital Outlay		6000-6999	6,326.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	57,459.35	57,459.35	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	182,514.40	177,236.00	-2.9%
9) TOTAL, EXPENDITURES			3,343,549.59	3,156,899.35	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,733.41)	(28,109.35)	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,733.41)	(28,109.35)	-45.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	469,317.55	417,584.14	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			469,317.55	417,584.14	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			469,317.55	417,584.14	-11.0%
2) Ending Balance, June 30 (E + F1e)			417,584.14	389,474.79	-6.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	417,584.14	389,474.79	-6.7%
0000 Child Development: General	0000	9780	262,357.92		
0001 Child Development: Facilities	0000	9780	56,318.55		
6092 Child Development: Cal-SAFE	6092	9780	63,139.29		
0560 State Preschool Reserve	6130	9780	35,768.38		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	381,343.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	384,629.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			765,972.77		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	348,388.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			348,388.63		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			417,584.14		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,201,326.00	1,076,061.00	-10.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,201,326.00</b>	<b>1,076,061.00</b>	<b>-10.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	666,383.00	623,068.00	-6.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,294,393.09	1,272,701.00	-1.7%
All Other State Revenue	All Other	8590	48,898.86	110,000.00	125.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,009,675.05</b>	<b>2,005,769.00</b>	<b>-0.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	23,351.13	18,600.00	-20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	29,942.31	24,360.00	-18.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,521.69	4,000.00	-85.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,815.13</b>	<b>46,960.00</b>	<b>-41.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,291,816.18</b>	<b>3,128,790.00</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	753,103.17	670,427.00	-11.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,309.77	5,310.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>758,412.94</b>	<b>675,737.00</b>	<b>-10.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	657,605.20	623,135.00	-5.2%
Classified Support Salaries		2200	321,834.11	306,403.00	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	96,257.77	88,038.00	-8.5%
Clerical, Technical and Office Salaries		2400	97,661.87	94,949.00	-2.8%
Other Classified Salaries		2900	50,348.43	50,715.00	0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,223,707.38</b>	<b>1,163,240.00</b>	<b>-4.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,463.73	48,287.00	-23.9%
PERS		3201-3202	93,248.95	99,121.00	6.3%
OASDI/Medicare/Alternative		3301-3302	93,647.96	91,253.00	-2.6%
Health and Welfare Benefits		3401-3402	430,720.78	512,617.00	19.0%
Unemployment Insurance		3501-3502	1,283.44	5,583.00	335.0%
Workers' Compensation		3601-3602	35,262.30	19,274.00	-45.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	42,327.53	0.00	-100.0%
PERS Reduction		3801-3802	22,810.74	19,030.00	-15.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>782,565.43</b>	<b>795,165.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,767.00	66,477.00	2.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,767.00</b>	<b>66,477.00</b>	<b>2.6%</b>

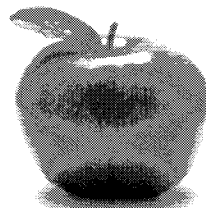


Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,945.05	15,318.00	420.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,467.88	118,468.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,890.76	8,704.00	-45.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100,961.07	67,011.00	-33.6%
Professional/Consulting Services and Operating Expenditures		5800	10,789.89	3,850.00	-64.3%
Communications		5900	15,742.44	8,234.00	-47.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>267,797.09</b>	<b>221,585.00</b>	<b>-17.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,326.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,326.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	9,590.97	8,320.05	-13.3%
Other Debt Service - Principal		7439	47,868.38	49,139.30	2.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>57,459.35</b>	<b>57,459.35</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	182,514.40	177,236.00	-2.9%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>182,514.40</b>	<b>177,236.00</b>	<b>-2.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,343,549.59</b>	<b>3,156,899.35</b>	<b>-5.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



# **13 NUTRITION SERVICES FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,522,223.35	6,584,954.00	1.0%
3) Other State Revenue		8300-8599	630,420.82	630,286.00	0.0%
4) Other Local Revenue		8600-8799	2,352,359.74	2,568,300.00	9.2%
5) TOTAL REVENUES			9,505,003.91	9,783,540.00	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,327,187.24	3,627,500.00	9.0%
3) Employee Benefits		3000-3999	1,438,074.62	1,599,821.00	11.2%
4) Books and Supplies		4000-4999	4,258,887.10	4,444,300.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	77,542.24	265,556.00	242.5%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	422,248.48	491,994.00	16.5%
9) TOTAL EXPENDITURES			9,523,939.68	10,439,171.00	9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,935.77)	(655,631.00)	3362.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,935.77)	(655,631.00)	3362.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,663,850.17	1,644,914.40	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,663,850.17	1,644,914.40	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,663,850.17	1,644,914.40	-1.1%
2) Ending Balance, June 30 (E + F1e)			1,644,914.40	989,283.40	-39.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	64,667.31	100,000.00	54.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,555,247.09	864,283.40	-44.4%
Nutrition Services	5310	9780	1,555,247.09		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	480,843.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,387,832.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	64,667.31		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,960,843.41		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	315,929.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			315,929.01		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,644,914.40		



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,522,223.35	6,584,954.00	1.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,522,223.35</b>	<b>6,584,954.00</b>	<b>1.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	630,420.82	630,286.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>630,420.82</b>	<b>630,286.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,282,409.22	2,500,000.00	9.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,757.34	30,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,193.18	38,300.00	5.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,352,359.74</b>	<b>2,568,300.00</b>	<b>9.2%</b>
<b>TOTAL, REVENUES</b>			<b>9,505,003.91</b>	<b>9,783,540.00</b>	<b>2.9%</b>

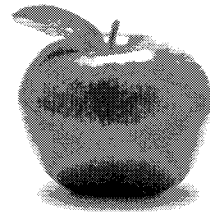
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,893,475.07	3,124,500.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	231,399.60	265,000.00	14.5%
Clerical, Technical and Office Salaries		2400	202,312.57	238,000.00	17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,327,187.24</b>	<b>3,627,500.00</b>	<b>9.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	280,213.10	309,000.00	10.3%
OASDI/Medicare/Alternative		3301-3302	240,398.32	253,000.00	5.2%
Health and Welfare Benefits		3401-3402	661,336.69	752,213.00	13.7%
Unemployment Insurance		3501-3502	1,667.72	9,608.00	476.1%
Workers' Compensation		3601-3602	59,822.03	66,000.00	10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	99,278.90	105,000.00	5.8%
PERS Reduction		3801-3802	95,357.86	105,000.00	10.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,438,074.62</b>	<b>1,599,821.00</b>	<b>11.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	334,785.10	343,000.00	2.5%
Noncapitalized Equipment		4400	26,144.28	85,000.00	225.1%
Food		4700	3,897,957.72	4,016,300.00	3.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,258,887.10</b>	<b>4,444,300.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,390.04	5,000.00	109.2%
Dues and Memberships		5300	477.85	1,000.00	109.3%
Insurance		5400-5450	1,246.39	1,248.00	0.0%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,632.63	45,000.00	22.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,179.23)	103,270.00	-271.6%
Professional/Consulting Services and Operating Expenditures		5800	35,615.00	48,000.00	34.8%
Communications		5900	359.56	1,040.00	189.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,542.24</b>	<b>285,556.00</b>	<b>242.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	5,000.00	New
Equipment Replacement		6500	0.00	5,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>10,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	422,248.48	491,994.00	16.5%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>422,248.48</b>	<b>491,994.00</b>	<b>16.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,523,939.66</b>	<b>10,439,171.00</b>	<b>9.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



# 14 DEFERRED MAINTENANCE FUND





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	924,679.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	142,473.38	140,000.00	-1.7%
5) TOTAL, REVENUES			1,067,152.38	140,000.00	-86.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,630.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,292,677.33	3,295,500.00	43.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,300,307.90	3,295,500.00	43.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,233,155.52)	(3,155,500.00)	155.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,015,127.00	1,048,766.00	3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,015,127.00	1,048,766.00	3.3%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(218,028.52)	(2,106,734.00)	866.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,643,293.92	2,425,265.40	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,643,293.92	2,425,265.40	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,643,293.92	2,425,265.40	-8.2%
2) Ending Balance, June 30 (E + F1e)			2,425,265.40	318,531.40	-86.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,425,265.40	318,531.40	-86.9%
Deferred Maintenance	6205	9780	2,425,265.40		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,541,007.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	30,139.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,571,146.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	145,881.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			145,881.47		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,425,265.40		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	924,679.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>924,679.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	142,473.38	140,000.00	-1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>142,473.38</b>	<b>140,000.00</b>	<b>-1.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,067,152.38</b>	<b>140,000.00</b>	<b>-86.9%</b>

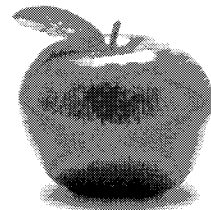
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,630.57	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,630.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,100,228.33	3,295,500.00	56.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	192,449.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,292,677.33</b>	<b>3,295,500.00</b>	<b>43.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,300,307.90</b>	<b>3,295,500.00</b>	<b>43.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	1,015,127.00	1,048,766.00	3.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,015,127.00	1,048,766.00	3.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			1,015,127.00	1,048,766.00	3.3%



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







Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162,291.30	165,000.00	1.7%
5) TOTAL, REVENUES			162,291.30	165,000.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			162,291.30	165,000.00	1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			162,291.30	165,000.00	1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,240,445.04	3,402,736.34	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,240,445.04	3,402,736.34	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,240,445.04	3,402,736.34	5.0%
2) Ending Balance, June 30 (E + F1e)			3,402,736.34	3,567,736.34	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	3,567,736.34	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,402,736.34	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

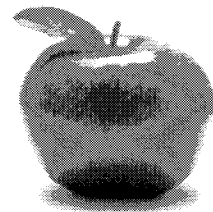
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,368,345.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,391.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,402,736.34		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,402,736.34		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	162,291.30	165,000.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>162,291.30</b>	<b>165,000.00</b>	<b>1.7%</b>
<b>TOTAL, REVENUES</b>			<b>162,291.30</b>	<b>165,000.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%



# 21 BUILDING FUND







Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,055,499.48	1,500,000.00	-27.0%
5) TOTAL, REVENUES			2,055,499.48	1,500,000.00	-27.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,794.71	16,000.00	-14.9%
6) Capital Outlay		6000-6999	10,173,240.84	32,642,835.00	220.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,192,035.55	32,658,835.00	220.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,136,536.07)	(31,158,835.00)	282.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,136,536.07)	(31,158,835.00)	282.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,165,807.80	39,029,271.73	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,165,807.80	39,029,271.73	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,165,807.80	39,029,271.73	-17.3%
2) Ending Balance, June 30 (E + F1e)			39,029,271.73	7,870,436.73	-79.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	39,029,271.73	7,870,436.73	-79.8%
School Site Construction & Repair	0000	9780	39,029,271.73		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	37,789,182.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	943,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	412,656.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			39,144,839.57		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	115,567.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			115,567.84		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			39,029,271.73		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,033,397.48	1,500,000.00	-26.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,102.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,055,499.48</b>	<b>1,500,000.00</b>	<b>-27.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,055,499.48</b>	<b>1,500,000.00</b>	<b>-27.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

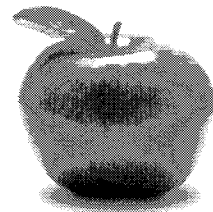
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	18,794.71	16,000.00	-14.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,794.71</b>	<b>16,000.00</b>	<b>-14.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	8,744,186.62	230,000.00	-97.4%
Land Improvements		6170	182,050.85	6,400,000.00	3415.5%
Buildings and Improvements of Buildings		6200	1,247,003.37	26,012,835.00	1986.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,173,240.84</b>	<b>32,642,835.00</b>	<b>220.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,192,035.55</b>	<b>32,658,835.00</b>	<b>220.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

# **25 CAPITAL FACILITIES FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,342,074.69	2,428,263.00	3.7%
5) TOTAL, REVENUES			2,342,074.69	2,428,263.00	3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,772.87	125,000.00	404.6%
5) Services and Other Operating Expenditures		5000-5999	1,326,016.02	2,640,736.00	99.1%
6) Capital Outlay		6000-6999	1,391,973.94	1,682,845.00	20.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	24,210.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,766,972.83	4,448,581.00	60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(424,898.14)	(2,020,318.00)	375.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,526.47	207,011.00	5.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			196,526.47	207,011.00	5.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(228,371.67)	(1,813,307.00)	694.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,399,814.18	11,171,442.51	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,399,814.18	11,171,442.51	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,399,814.18	11,171,442.51	-2.0%
2) Ending Balance, June 30 (E + F1e)			11,171,442.51	9,358,135.51	-16.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	11,171,442.51	9,358,135.51	-16.2%
25-9811 Capital Facilities	9010	9780	3,986,574.97		
25-9812 Capital Facilities	9010	9780	6,091,908.03		
25-9813 Capital Facilities	9010	9780	1,092,959.51		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,605,475.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	128,382.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			11,733,857.99		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	562,415.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			562,415.48		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,171,442.51		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	887,509.99	830,823.00	-6.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	585,001.49	574,148.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	806,989.58	1,000,000.00	23.9%
Other Local Revenue All Other Local Revenue		8699	62,573.63	23,294.00	-62.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,342,074.69</b>	<b>2,428,263.00</b>	<b>3.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,342,074.69</b>	<b>2,428,263.00</b>	<b>3.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,676.33	100,000.00	322.4%
Noncapitalized Equipment		4400	1,096.54	25,000.00	2179.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			24,772.87	125,000.00	404.6%

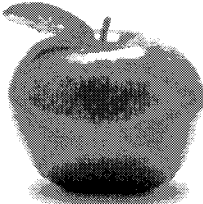


Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,103.26	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,238,642.55	2,575,736.00	107.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	30,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	83,270.21	35,000.00	-58.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,326,016.02</b>	<b>2,640,736.00</b>	<b>99.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,783.13	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,378,190.81	1,682,845.00	22.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,391,973.94</b>	<b>1,682,845.00</b>	<b>20.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	24,210.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>24,210.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,766,972.83</b>	<b>4,448,581.00</b>	<b>60.8%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	196,526.47	207,011.00	5.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			196,526.47	207,011.00	5.3%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			196,526.47	207,011.00	5.3%



# **35 SCHOOL FACILITY FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	804,639.87	714,100.00	-11.3%
5) TOTAL, REVENUES			804,639.87	714,100.00	-11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,280.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	95,155.58	0.00	-100.0%
6) Capital Outlay		6000-6999	1,774,464.28	125,912.00	-92.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	299,091.31	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,171,992.00	125,912.00	-94.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,367,352.13)	588,188.00	-143.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,367,352.13)	588,188.00	-143.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,909,643.27	13,542,291.14	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,909,643.27	13,542,291.14	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,909,643.27	13,542,291.14	-9.2%
2) Ending Balance, June 30 (E + F1e)			13,542,291.14	14,130,479.14	4.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	13,542,291.14	14,130,479.14	4.3%
9701 Sycamore Hills Elementary	7710	9780	5,828,385.61		
9702 CFD #1	7710	9780	326,645.46		
9724 New School	7710	9780	2,210,703.23		
9725 New School	7710	9780	156,641.97		
9726 New School	7710	9780	1,486,468.68		
9727 New School	7710	9780	516,590.61		
9728 New School	7710	9780	210,870.53		
9729 Zimmerman Elementary	7710	9780	54,719.90		
9730 BMS Relocatables	7710	9780	4,474.81		
9731 Jurupa Vista Relocatables	7710	9780	69,368.99		
9732 Lincoln Relocatables	7710	9780	97,970.97		
9733 Lewis Relocatables	7710	9780	143,730.64		
9734 Rogers Relocatables	7710	9780	129,994.99		
9735 Wilson Relocatables	7710	9780	250,161.39		
9736 BHS Modernization	7710	9780	343,977.97		
9737 CHS Modernization	7710	9780	14,057.28		
9738 Sycamore Hills Addition	7710	9780	696,880.71		
9740 Smith Modernization	7710	9780	145,815.72		
9741 Rogers Modernization	7710	9780	286,691.06		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
9743 THMS Relocatables	7710	9780	7,320.45		
9744 BMS Relocatables	7710	9780	8,517.30		
9745 Crestmore Relocatables	7710	9780	69,203.89		
9746 Sycamore Hills Addition #2	7710	9780	483,098.98		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,647,410.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	797,496.48		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	138,380.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,583,288.35		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	40,997.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			40,997.21		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,542,291.14		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	804,639.87	714,100.00	-11.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>804,639.87</b>	<b>714,100.00</b>	<b>-11.3%</b>
<b>TOTAL, REVENUES</b>			<b>804,639.87</b>	<b>714,100.00</b>	<b>-11.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.88	0.00	-100.0%
Noncapitalized Equipment		4400	2,779.95	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,280.83</b>	<b>0.00</b>	<b>-100.0%</b>

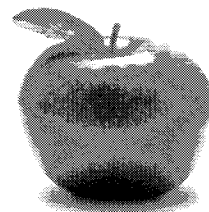
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,211.97	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,943.61	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,155.58</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,774,464.28	125,912.00	-92.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,774,464.28</b>	<b>125,912.00</b>	<b>-92.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	299,091.31	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>299,091.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,171,992.00</b>	<b>125,912.00</b>	<b>-94.2%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%



# **40 SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS**







Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	283,600.58	230,000.00	-18.9%
5) TOTAL, REVENUES			283,600.58	230,000.00	-18.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,128.18	15,000.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	18,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	44,364.98	70,000.00	57.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,993.16	85,000.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			206,607.42	145,000.00	-29.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			206,607.42	145,000.00	-29.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,680,743.18	5,887,350.60	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,680,743.18	5,887,350.60	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,680,743.18	5,887,350.60	3.6%
2) Ending Balance, June 30 (E + F1e)			5,887,350.60	6,032,350.60	2.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,301,050.28		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	586,300.32		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,827,708.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	59,642.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			5,887,350.60		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,887,350.60		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	283,600.58	230,000.00	-18.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			283,600.58	230,000.00	-18.9%
<b>TOTAL, REVENUES</b>			283,600.58	230,000.00	-18.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	14,128.18	15,000.00	6.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,128.18	15,000.00	6.2%

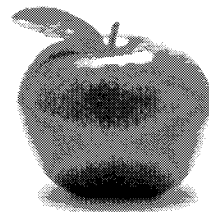
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,364.98	20,000.00	-54.9%
Equipment Replacement		6500	0.00	50,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>44,364.98</b>	<b>70,000.00</b>	<b>57.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools					
		7211	0.00	0.00	0.0%
		7212	0.00	0.00	0.0%
		7213	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
All Other Transfers Out to All Others					
Debt Service					
		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>76,993.16</b>	<b>85,000.00</b>	<b>10.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# **51 BOND INTEREST AND REDEMPTION FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,202,309.24	7,035,000.00	-2.3%
5) TOTAL REVENUES			7,202,309.24	7,035,000.00	-2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	6,266,622.52	6,891,592.50	10.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,266,622.52	6,891,592.50	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			935,686.72	143,407.50	-84.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			935,686.72	143,407.50	-84.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,807,658.66	7,743,345.38	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,807,658.66	7,743,345.38	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,807,658.66	7,743,345.38	13.7%
2) Ending Balance, June 30 (E + F1e)			7,743,345.38	7,886,752.88	1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			7,743,345.38		
d) Unappropriated Amount				7,886,752.88	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,743,345.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,743,345.38		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,743,345.38		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,755,297.85	5,500,000.00	-4.4%
Unsecured Roll		8612	460,761.05	500,000.00	8.5%
Prior Years' Taxes		8613	(2,763.08)	10,000.00	-461.9%
Supplemental Taxes		8614	601,174.01	500,000.00	-16.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	96,123.98	100,000.00	4.0%
Interest		8660	291,715.43	425,000.00	45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,202,309.24</b>	<b>7,035,000.00</b>	<b>-2.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,202,309.24</b>	<b>7,035,000.00</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,080,000.00	2,795,000.00	34.4%
Bond Interest and Other Service Charges		7434	4,186,622.52	4,096,592.50	-2.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			6,266,622.52	6,891,592.50	10.0%
TOTAL EXPENDITURES			6,266,622.52	6,891,592.50	10.0%

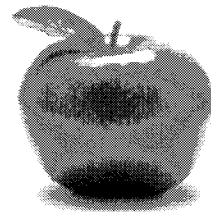


Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

<b>BOND DESCRIPTION</b>		<b>GO Bond</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	100,409,877.25	100,409,877.25
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		100,409,877.25	100,409,877.25
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		510,000.00	510,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	99,899,877.25	99,899,877.25
1. Restricted Balance, July 1	2007-08	6,807,658.66	6,807,658.66
2. Tax Receipts	2007-08	6,910,593.81	6,910,593.81
3. State and Federal Apportionments	2007-08		0.00
4. Other Designated Revenue	2007-08	291,715.43	291,715.43
5. Subtotal (Sum of lines 1 through 4)		14,009,967.90	14,009,967.90
6. Less: Actual Expenditures or Other Uses	2007-08	6,266,622.52	6,266,622.52
7. Restricted Balance, June 30 (Line 5 minus 6)	2007-08	7,743,345.38	7,743,345.38
8. Estimated Tax Receipts on the Unsecured Roll	2008-09	6,610,000.00	6,610,000.00
9. Estimated State and Federal Apportionments	2008-09		0.00
10. Other Estimated Revenue	2008-09	425,000.00	425,000.00
11. Subtotal (Sum of lines 7 through 10)		14,778,345.38	14,778,345.38
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2008-09	6,891,592.50	6,891,592.50
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2008-09	(7,886,752.88)	(7,886,752.88)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2008-09		0.00000
b) LEVIED	2008-09		0.00000



# **67 SELF INSURANCE FUND**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,650,855.89	3,009,761.00	-54.7%
5) TOTAL, REVENUES			6,650,855.89	3,009,761.00	-54.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	184,629.60	186,188.00	0.8%
3) Employee Benefits		3000-3999	1,057,526.87	1,285,068.00	21.5%
4) Books and Supplies		4000-4999	79,873.13	110,700.00	38.6%
5) Services and Other Operating Expenses		5000-5999	(186,526.58)	1,875,127.00	-1105.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,135,503.02	3,457,083.00	204.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,515,352.87	(447,322.00)	-108.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			5,515,352.87	(447,322.00)	-108.1%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	13,281,510.09	18,796,862.96	41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,281,510.09	18,796,862.96	41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			13,281,510.09	18,796,862.96	41.5%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	18,796,862.96	18,349,540.96	-2.4%
9878 Self Insurance Fund	9010	9780	1,302,955.39		
9884 Workers' Compensation Fund	9010	9780	8,116,458.44		
9967 OPEB Fund	9010	9780	9,377,449.13		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,981,866.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,883,641.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			22,935,507.77		



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,138,644.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,138,644.81		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			18,796,862.96		

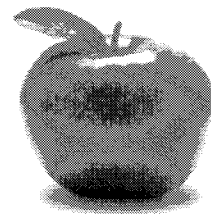
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	854,492.43	860,000.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,189,534.83	1,758,263.00	-66.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	606,828.83	391,498.00	-35.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,650,855.89</b>	<b>3,009,761.00</b>	<b>-54.7%</b>
<b>TOTAL, REVENUES</b>			<b>6,650,855.89</b>	<b>3,009,761.00</b>	<b>-54.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	106,195.68	106,196.00	0.0%
Clerical, Technical and Office Salaries		2400	78,433.92	79,992.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>184,629.60</b>	<b>186,188.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,181.60	17,315.00	0.8%
OASDI/Medicare/Alternative		3301-3302	13,447.39	14,244.00	5.9%
Health and Welfare Benefits		3401-3402	27,239.28	29,362.00	7.8%
Unemployment Insurance		3501-3502	91.36	559.00	511.9%
Workers' Compensation		3601-3602	3,289.16	1,992.00	-39.4%
OPEB, Allocated		3701-3702	984,476.68	1,214,688.00	23.4%
OPEB, Active Employees		3751-3752	5,964.12	0.00	-100.0%
PERS Reduction		3801-3802	5,837.28	6,908.00	18.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,057,526.87</b>	<b>1,285,068.00</b>	<b>21.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,006.82	105,700.00	33.8%
Noncapitalized Equipment		4400	866.31	5,000.00	477.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>79,873.13</b>	<b>110,700.00</b>	<b>38.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,040.01	4,000.00	284.6%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	(21,030.08)	102,500.00	-587.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,720.62	21,500.00	100.5%
Transfers of Direct Costs - Interfund		5750	0.00	1,350.00	New
Professional/Consulting Services and Operating Expenditures		5800	(177,630.98)	1,744,277.00	-1082.0%
Communications		5900	373.85	500.00	33.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(186,526.58)</b>	<b>1,875,127.00</b>	<b>-1105.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,135,503.02</b>	<b>3,457,083.00</b>	<b>204.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

# **COMMUNITY FACILITIES DISTRICT #2**





Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	369,111.41	355,000.00	-3.8%
5) TOTAL, REVENUES			369,111.41	355,000.00	-3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,851.34	55,000.00	297.1%
6) Capital Outlay		6000-6999	(460.00)	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	254,442.50	263,805.00	3.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			267,833.84	318,805.00	19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			101,277.57	36,195.00	-64.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,465.30	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,465.30	0.00	-100.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,742.87	36,195.00	-65.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,246,477.44	931,108.31	-25.3%
b) Audit Adjustments		9793	(420,112.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			826,365.44	931,108.31	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			826,365.44	931,108.31	12.7%
2) Ending Balance, June 30 (E + F1e)			931,108.31	967,303.31	3.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	931,108.31	967,303.31	3.9%
CFD #2	9010	9780	931,108.31		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	931,108.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			931,108.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			931,108.31		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	313,934.89	300,000.00	-4.4%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	2,291.08	0.00	-100.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	52,885.44	55,000.00	4.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			369,111.41	355,000.00	-3.8%
<b>TOTAL, REVENUES</b>			369,111.41	355,000.00	-3.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(159.26)	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

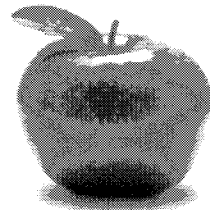
Unaudited Actuals  
Capital Project Fund for Blended Component Units  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,010.60	55,000.00	292.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,851.34</b>	<b>55,000.00</b>	<b>297.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(460.00)	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>(460.00)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	239,442.50	238,805.00	-0.3%
Other Debt Service - Principal		7439	15,000.00	25,000.00	66.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>254,442.50</b>	<b>263,805.00</b>	<b>3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>267,833.84</b>	<b>318,805.00</b>	<b>19.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,465.30	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,465.30</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,465.30	0.00	-100.0%

# **COMMUNITY FACILITIES DISTRICT #3**







Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,773.81	0.00	-100.0%
5) TOTAL, REVENUES			75,773.81	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			75,773.81	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,465.30	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,465.30)	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			72,308.51	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	492,420.51	New
b) Audit Adjustments		9793	420,112.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			420,112.00	492,420.51	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,112.00	492,420.51	17.2%
2) Ending Balance, June 30 (E + F1e)			492,420.51	492,420.51	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	492,420.51		
d) Unappropriated Amount		9790		492,420.51	

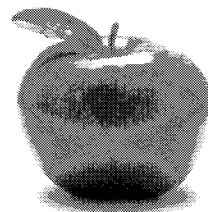
Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	492,420.51		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			492,420.51		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			492,420.51		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	75,492.89	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	280.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>75,773.81</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>75,773.81</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,465.30	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,465.30	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(3,465.30)	0.00	-100.0%

# **96 GENERAL FIXED ASSETS ACCOUNT GROUP**



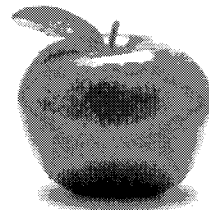




	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,114,970.00	(202,815.00)	23,912,155.00			23,912,155.00
Work in Progress	61,774,868.84	(682,128.64)	61,092,740.00	2,792,214.00	35,593,344.00	28,291,610.00
Total capital assets not being depreciated	85,889,838.84	(884,943.64)	85,004,895.00	2,792,214.00	35,593,344.00	52,203,765.00
Capital assets being depreciated:						
Land Improvements	15,376,816.11	(362,475.11)	15,014,341.00	157,110.00		15,171,451.00
Buildings	110,233,820.25	584,536.75	110,798,357.00	37,751,196.00		148,549,553.00
Equipment	15,461,539.22	305,475.78	15,767,015.00	736,464.00	23,452.00	16,480,027.00
Total capital assets being depreciated	141,072,175.58	507,537.42	141,579,713.00	38,644,770.00	23,452.00	180,201,031.00
Accumulated Depreciation for:						
Land Improvements	(5,828,883.00)	(3,555.00)	(5,832,438.00)	(507,390.00)		(6,339,828.00)
Buildings	(46,357,107.00)	(12,303.00)	(46,369,410.00)	(2,075,997.00)		(48,445,407.00)
Equipment	(11,735,105.00)	12,169.00	(11,722,936.00)	(758,974.00)	4,690.00	(12,486,600.00)
Total accumulated depreciation	(63,921,095.00)	(3,689.00)	(63,924,784.00)	(3,342,361.00)	4,690.00	(67,271,335.00)
Total capital assets being depreciated, net	77,151,080.58	503,848.42	77,654,929.00	35,302,409.00	28,142.00	112,929,196.00
Governmental activity capital assets, net	163,040,919.22	(381,095.22)	162,659,824.00	38,094,623.00	35,621,486.00	165,132,961.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Business-type activity capital assets, net			0.00	0.00	0.00	0.00



# **97 LONG TERM DEBT ACCOUNT GROUP**

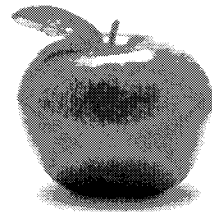




	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	99,899,877.25		99,899,877.25		2,080,000.00	97,819,877.25	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,690,000.00		7,690,000.00		435,000.00	7,255,000.00	
Capital Leases Payable	258,555.81		258,555.81	150,000.00	47,868.39	360,687.42	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,395,000.00		4,395,000.00		15,000.00	4,380,000.00	
Net OPEB Obligation	37,371,406.28		37,371,406.28	1,173,085.32	13,331,443.85	25,213,047.75	
Compensated Absences Payable	1,553,553.48		1,553,553.48	103,761.68		1,657,315.16	
Governmental activities long-term liabilities	151,168,392.82	0.00	151,168,392.82	1,426,847.00	15,909,312.24	136,685,927.58	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**GANN**







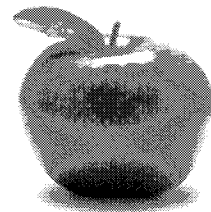
	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2006-07 Actual</b>			<b>2007-08 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	97,085,400.74		97,085,400.74			101,619,879.23
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	24,082.10		24,082.10			24,138.74
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2006-07</b>			<b>Adjustments to 2007-08</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2007-08 data should tie to Principal Apportionment Attendance Software reports)	<b>2007-08 P2 Report</b>			<b>2008-09 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	22,801.44		22,801.44	22,783.26		22,783.26
2. ROC/P ADA (Form A, Line 12)	638.85		638.85	640.00		640.00
3. Total Charter Schools ADA (Form A, Line 26)	67.75		67.75	120.00		120.00
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	441,491.00		441,491.00	442,311.00		442,311.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			630.70			631.87
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			24,138.74			24,175.13
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			24,138.74			24,175.13
<b>C. LOCAL PROCEEDS OF TAXES</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2007-08 Actual</b>			<b>2008-09 Budget</b>		
1. Homeowners' Exemption (Object 8021)	155,654.40		155,654.40	150,000.00		150,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	10,509,147.30		10,509,147.30	10,500,000.00		10,500,000.00
5. Unsecured Roll Taxes (Object 8042)	523,476.65		523,476.65	500,000.00		500,000.00
6. Prior Years' Taxes (Object 8043)	391,190.42		391,190.42	500,000.00		500,000.00
7. Supplemental Taxes (Object 8044)	1,171,939.41		1,171,939.41	1,362,000.00		1,362,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,903,295.68)		(4,903,295.68)	(5,000,000.00)		(5,000,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	70,480.70		70,480.70	75,655.00		75,655.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	399.47		399.47	5,000.00		5,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(23,503.34)		(23,503.34)	(22,868.00)		(22,868.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	7,895,489.33	0.00	7,895,489.33	8,069,787.00	0.00	8,069,787.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,895,489.33	0.00	7,895,489.33	8,069,787.00	0.00	8,069,787.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,760,852.00			1,817,604.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,760,852.00			1,817,604.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	124,357,094.00		124,357,094.00	123,575,552.00		123,575,552.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	8,869,887.00		8,869,887.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	1,907,590.00		1,907,590.00	1,479,451.00		1,479,451.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	236,253.00		236,253.00	1.00		1.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	72,511.00		72,511.00	47,175.00		47,175.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	9,140.00		9,140.00	1.00		1.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)	1,713,896.00		1,713,896.00	1,710,000.00		1,710,000.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)	192,038.00		192,038.00	1.00		1.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	7,901,838.00		7,901,838.00	7,449,870.00		7,449,870.00
35. Class Size Reduction, Grade 9 (Object 8435)	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	145,260,247.00	0.00	145,260,247.00	134,262,051.00	0.00	134,262,051.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	302,026.00		302,026.00	295,200.00		295,200.00
38. TOTAL STATE AID (Lines C36 plus C37)	145,562,273.00	0.00	145,562,273.00	134,557,251.00	0.00	134,557,251.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	204,660,288.45		204,660,288.45	190,179,512.00		190,179,512.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,840,547.62		1,840,547.62	1,706,001.00		1,706,001.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			97,085,400.74			101,619,879.23
2. Inflation Adjustment			1.0442			1.0429
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0024			1.0015
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			101,619,879.23			106,138,341.11
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			7,895,489.33			8,069,787.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,896,648.80			2,901,015.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			95,485,241.90			99,886,158.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			95,485,241.90			99,886,158.11
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			938,158.97			977,182.15
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,833,646.30			9,046,969.15
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			94,547,082.93			98,908,975.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,833,648.30			
b. State Subventions (Line D8)			94,547,082.93			
c. Less: Excluded Appropriations (Line C23)			1,760,852.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			101,619,879.23			





# **MINIMUM CLASSROOM COMPENSATION**





Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	97,143,355.19	301	36.85	303	97,143,318.34	305	1,088,255.78		307	96,055,062.56	309
2000 - Classified Salaries	29,832,373.35	311	8,388.31	313	29,823,985.04	315	3,207,905.80		317	26,616,079.24	319
3000 - Employee Benefits (Excluding 3800)	37,187,957.52	321	931.50	323	37,187,026.02	325	1,300,002.97		327	35,887,023.05	329
4000 - Books, Supplies Equip Replace. (6500)	12,122,921.44	331	15,653.18	333	12,107,268.26	335	5,532,237.49		337	6,575,030.77	339
5000 - Services... & (7300) Direct Support	13,449,259.36	341	241,661.65	343	13,207,597.71	345	2,534,520.54		347	10,673,077.17	349
<b>TOTAL</b>					<b>189,469,195.37</b>	<b>365</b>			<b>TOTAL</b>	<b>175,806,272.79</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

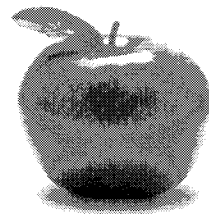
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011		1100	375
2. Salaries of Instructional Aides Per E.C. 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372)		3751 & 3752	393
10. Other Benefits (E.C. 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372			59.79%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	175,806,272.79
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00





# INDIRECT COST RATE





**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 7,377,537.46
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

None

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 157,544,885.91

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 4.68%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	6,877,297.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	3,375,211.51
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,016,246.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	(638.82)
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,268,117.10
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$611,203.67, minus [2nd prior year indirect cost rate of 5.97% times Line B18])	474,709.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,742,827.07

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	116,485,005.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,384,808.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,322,136.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,497,428.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	38.06
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,006,223.34
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	75,799.80
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,698,423.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	37,256.82
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	325,946.58
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,097,249.84
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,101,691.20
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	191,032,006.77

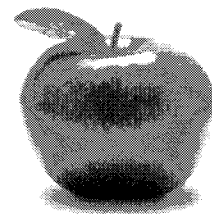
**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.90%
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**D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)**

(Line A10 divided by Line B18)	6.15%
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# CASH FLOW





**ACTUAL MONTHLY CASH FLOWS  
FISCAL YEAR 2007-2008  
GENERAL FUND**

Colton Joint Unified School District

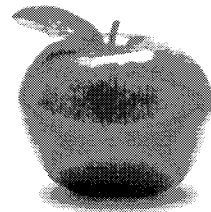
ACTUALS THRU MONTH OF **June**

	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
<b>A. BEGINNING CASH</b>	32,453,104.81	38,281,843.24	40,785,641.21	44,288,165.28	42,748,784.09	37,662,280.56	38,437,290.74	38,696,456.45	50,391,298.42	47,056,478.89	48,296,394.80	46,094,426.93		32,127,637.66
<b>B. RECEIPTS</b>														
State Aid	15,660,879.00	14,067,774.00	9,289,305.00	9,347,505.00	9,347,505.00	9,347,506.00	9,347,506.00	19,225,722.00	9,612,316.00	9,612,316.00	9,612,316.00	(7,778.00)	8,522,524.00	133,226,981.00
Property Tax	1,198,964.66	25,265.95	12,265.83	1,527,136.21	1,527,136.21	2,310,353.85	639,590.68	64,629.34	380,128.72	1,933,544.72	56,406.70	210,317.14		7,916,593.20
PERS Reduction	50,787.97	56,641.20	64,312.36	80,858.77	64,298.55	66,261.32	136,192.84	66,862.88	66,487.78	66,114.85	66,612.86	168,346.62	7,427.17	865,237.00
Charter Sch'l in Lieu Taxes						(11,466.00)	(1,538.00)	(3,216.00)	(1,608.00)	(1,608.00)	(1,608.00)		(2,139.34)	(23,503.34)
Federal Revenue	55,219.58	1,079,248.73	1,083,237.20	(539,658.90)	(539,658.90)	2,830,560.28	(841,968.77)	237,035.29	17,200.02	2,885,804.78	2,747,110.99	1,075,482.62	3,188,280.00	13,647,455.85
Other State Revenue	542,082.00	4,709,449.72	4,709,449.72	7,471,639.61	791,453.01	1,690,190.00	4,455,918.87	7,692,972.00	1,327,698.00	1,574,754.06	962,698.04	796,564.59	3,145,748.70	35,633,954.39
Other Local Revenues	2,619.81	70,817.06	3,147,049.08	523,291.81	951,550.58	900,960.50	1,426,321.37	913,497.84	1,652,902.86	1,419,905.66	904,639.91	757,392.25	791,736.80	13,171,570.35
Interfund Transfers In														
All Other Financial Sources														
Other Receipts/Non-Revenue														
<b>TOTAL RECEIPTS</b>	17,605,331.44	14,786,544.41	18,280,454.92	19,513,579.22	12,142,296.44	17,113,305.75	15,061,691.79	29,217,523.35	12,965,613.38	16,941,332.07	14,438,679.30	2,940,239.22	19,693,497.16	204,660,288.43
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	(18,962.71)	5,892,419.13	6,219,842.15	8,309,420.62	8,515,871.83	8,419,781.11	8,474,871.19	6,455,484.86	8,516,139.51	8,627,429.86	8,471,138.84	8,574,176.83	8,690,152.13	87,143,385.19
Classified Salaries	1,729,684.41	2,033,497.06	2,452,504.04	2,829,235.53	2,475,433.73	2,666,457.23	2,588,409.95	2,647,717.82	2,615,613.43	2,574,780.71	2,617,177.36	2,646,748.35	227,113.73	29,632,373.35
Employee Benefits	872,610.18	2,708,865.59	2,876,846.57	3,303,261.34	3,126,049.61	3,168,688.15	3,175,776.47	3,171,314.84	3,174,726.80	3,185,179.88	3,666,947.90	3,362,265.23	2,191,302.07	37,949,694.53
Supplies	289,411.36	928,518.13	1,046,696.29	1,429,347.62	1,288,786.14	1,006,587.37	747,600.94	722,123.08	977,578.08	907,926.37	605,360.49	1,105,357.06	1,088,828.51	12,122,921.44
Services	290,995.74	861,488.90	1,042,431.06	1,433,863.18	1,078,493.59	1,212,317.71	957,634.99	1,228,393.54	1,123,882.38	857,755.33	1,413,539.23	1,116,841.36	1,608,517.18	14,092,997.24
Capital Outlay	(756.77)	1,890.17	36,944.40	46,574.20	148,519.62	57,755.31	19,569.83	165,114.04	245,692.82	36,418.19	88,526.24	181,721.32	78,278.72	1,104,059.09
Other Outgo	136,304.40	(136,077.58)	(136,077.58)	759,797.62	43,428.00	156,518.00	(6,378.19)	279,358.00	266,532.05	471,050.79	135,225.00	(3,777.00)	5,200.38	2,116,149.48
Interfund Transfers Out	(12,378.18)	12,378.18		16,576.80	1,915,127.60			196,127.00						1,228,229.47
<b>TOTAL DISBURSEMENTS</b>	3,275,818.43	12,256,652.25	13,549,988.93	17,927,096.11	17,689,396.52	16,811,054.88	15,995,485.19	16,976,613.18	16,922,165.05	16,663,540.67	16,995,717.56	16,962,738.82	13,907,393.70	195,566,790.09
<b>D. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable	2,757,354.34	956,909.87	1,784,953.66	1,322,685.06	774,517.46	42,435.90	1,801,248.84	44,318.28	69,505.88	73,820.22	41,362.25	647,163.50		10,415,865.46
Accounts Payable	11,258,328.72	862,607.06	3,018,895.58	3,449,639.36	3,13,918.91	(230,323.51)	748,289.73	(309,113.22)	(553,228.26)	(888,304.29)	(313,507.14)	591,442.37		18,068,737.31
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	(8,500,774.39)	(25,887.19)	(1,233,941.92)	(2,126,954.30)	460,598.55	272,759.31	1,152,959.11	355,931.80	821,732.14	962,124.51	334,869.39	55,711.13		(7,652,871.85)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	5,828,738.83	2,501,707.97	3,995,524.07	(1,540,381.19)	(5,086,500.53)	775,010.18	259,165.71	11,894,841.97	(3,334,819.53)	1,239,915.81	(2,201,968.87)	(13,666,788.27)		2,228,229.47
<b>F. ENDING CASH (A + E)</b>	38,281,843.24	40,785,641.21	44,288,165.28	42,748,784.09	37,662,280.56	38,437,290.74	38,696,456.45	50,391,298.42	47,056,478.89	48,296,394.80	46,094,426.93	32,127,637.66		32,127,637.66





# LOTTERY REPORT





Unaudited Actuals  
2007-08 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

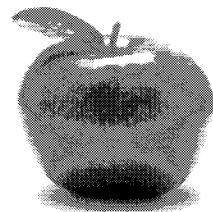
Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	1,811,172.16		0.00	1,811,172.16
2. State Lottery Revenue	8560	2,826,957.02		451,885.78	3,278,842.80
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,638,129.18	0.00	451,885.78	5,090,014.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	307,902.78			307,902.78
2. Classified Salaries	2000-2999	522,111.05			522,111.05
3. Employee Benefits	3000-3999	71,354.11			71,354.11
4. Books and Supplies	4000-4999	860,162.29		120,133.07	980,295.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,239,234.13			1,239,234.13
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800			200,781.57	200,781.57
6. Capital Outlay	6000-6999	13,730.79			13,730.79
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	60,303.32		9,673.33	69,976.65
9. Direct Support Costs	7300-7399	948.00			948.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,075,746.47	0.00	330,587.97	3,406,334.44
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,562,382.71	0.00	121,297.81	1,683,680.52

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.



# COMMUNITY DAY SCHOOL





<b>Direct Costs</b> (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	124,240.86
2	Classified Salaries	2000-2999	82,672.05
3	Employee Benefits	3000-3999	75,357.04
4	Books and Supplies	4000-4999	294.11
5	Services and Other Operating Expenditures	5000-5999	21,788.00
6	Equipment & Replacement	6400, 6500	0.00
7	Transfers of Direct Support Costs	7370, 7380	0.00
8	<b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		304,352.06

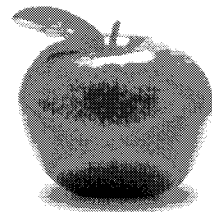
Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	167,324.00
B. Net Revenues (Line A times 90%)	150,591.60
C. Program Costs (Line 8)	304,352.06
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(153,760.46)

\* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) will use the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)





# **ANNUAL REPORT OF PUPIL TRANSPORTATION**





Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	50.0	22.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	6,195.0	338.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	207.0	338.0
C. ENTER total number of miles driven to/from school	021/022	557,906.0	261,033.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		3,434,959.11	354,730.17
B. Books & Supplies (Objects 4200, 4300 and 4400)		477,850.74	122,259.44
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		3,278.25	0.00
2. Insurance (Objects 5400 and 5450)		37,035.44	17,093.28
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		60,073.96	6,534.87
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,174,482.84)	216,809.64
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		118,446.83	0.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	
6. Communications (Object 5900)		9,789.62	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		173,239.19	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		12,357.06	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	3,152,547.36	717,427.40
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,152,547.36	717,427.40
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,152,547.36	717,427.40
K. Indirect Costs (Approved indirect cost rate of 5.97% times the sum of Line J minus Line D minus Line D1)		177,864.70	42,830.42
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,330,412.06	760,257.82

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,330,412.06	760,257.82
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	3,330,412.06	760,257.82
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.969	2.912
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	537.597	2,249.283
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	3,330,412.06	760,257.82
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	111,282.53	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Lucy Bracamonte

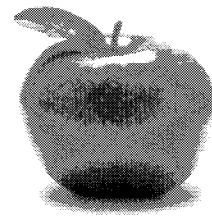
Title: Fiscal Services

Agency: Colton Joint Unified School District

Phone Number/Ext: (909) 580-6605

E-mail Address: \_\_\_\_\_

# **SPECIAL EDUCATION MAINTENANCE OF EFFORT**





Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,443,515.20	0.00	0.00	0.00	125,641.96	862,125.49	5,582,664.30		9,013,946.95
2000-2999	Classified Salaries	776,151.90	0.00	0.00	0.00	103,986.12	611,631.03	2,172,173.36		3,663,942.31
3000-3999	Employee Benefits	893,070.98	0.00	0.00	0.00	87,970.54	467,041.02	2,250,091.54		3,697,773.48
4000-4999	Books and Supplies	157,282.23	0.00	0.00	0.00	585.96	2,464.96	35,281.49		195,613.74
5000-5999	Services and Other Operating Expenditures	493,059.55	0.00	0.00	0.00	510.00	893,768.25	22,269.42		1,409,607.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>4,763,079.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>318,293.68</b>	<b>2,837,030.75</b>	<b>10,062,480.11</b>	<b>0.00</b>	<b>17,989,863.70</b>
7310	Transfers of Indirect Costs	1,052,566.63	0.00	0.00	0.00	13,938.21	0.00	0.00		1,066,494.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	728,978.30	0.00	0.00	0.00	0.00	0.00	0.00		728,978.30
	<b>Total Direct Support and Indirect Costs</b>	<b>1,781,534.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,938.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,795,473.14</b>
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	6,544,614.99	0.00	0.00	0.00	332,231.88	2,837,030.75	10,062,480.11		19,776,356.84
2000-2999	Classified Salaries	2,470.00	0.00	0.00	0.00	75,842.08	0.00	0.00		78,312.08
3000-3999	Employee Benefits	242,138.11	0.00	0.00	0.00	94,345.37	584,506.70	2,081,045.06		3,002,035.24
4000-4999	Books and Supplies	108,718.69	0.00	0.00	0.00	63,284.25	241,067.15	771,186.92		1,184,257.01
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	510.00	0.00	0.00		510.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>353,328.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>233,981.70</b>	<b>825,573.85</b>	<b>2,852,231.98</b>	<b>0.00</b>	<b>4,265,114.33</b>
7310	Transfers of Indirect Costs	240,463.32	0.00	0.00	0.00	13,938.21	0.00	0.00		254,401.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Support and Indirect Costs</b>	<b>240,463.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,938.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>254,401.53</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>593,790.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>247,919.91</b>	<b>825,573.85</b>	<b>2,852,231.98</b>	<b>0.00</b>	<b>4,519,515.86</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>771,487.36</b>
										<b>3,748,028.50</b>



Unaudited Actuals  
Special Education Maintenance of Effort  
2007-08 Actual vs. 2006-07 Actual Comparison  
2007-08 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 8000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 5000-9999)		2,441,045.20	0.00	0.00	0.00	49,799.88	862,125.49	5,592,664.30		8,935,634.87
1000-1999	Certificated Salaries	534,013.69	0.00	0.00	0.00	9,640.75	27,124.33	91,128.30		661,907.07
2000-2999	Classified Salaries	784,351.69	0.00	0.00	0.00	24,296.29	225,973.87	1,476,904.62		2,513,516.47
3000-3999	Employee Benefits	157,282.23	0.00	0.00	0.00	585.06	2,464.96	35,281.49		195,613.74
4000-4999	Books and Supplies	493,059.55	0.00	0.00	0.00	0.00	893,768.25	22,269.42		1,409,097.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	4,408,752.36	0.00	0.00	0.00	84,311.98	2,011,456.90	7,210,248.13	0.00	13,715,769.37
	Total Direct Costs	812,093.31	0.00	0.00	0.00	0.00	0.00	0.00		812,093.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	728,978.30	0.00	0.00	0.00	0.00	0.00	0.00		728,978.30
	Total Direct Support and Indirect Costs	1,541,071.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,541,071.61
	TOTAL BEFORE OBJECT 8980	5,950,823.97	0.00	0.00	0.00	84,311.98	2,011,456.90	7,210,248.13	0.00	15,256,840.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									771,487.36
	TOTAL COSTS									16,028,328.34
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,813,979.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									771,487.36
8980	Contributions from Unrestricted Revenue to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									351,139.93
	TOTAL COSTS									3,936,606.29

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2006-07 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	15,268,058.78	3,761,363.00
2. Enter audit adjustments of 2006-07 special education expenditures from SACS2008ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9793)		
_____		
_____		
3. Enter restatements of 2007-08 special education beginning fund balances from SACS2008ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
5. 2006-07 Expenditures, Adjusted for 2007-08 MOE Calculation (Sum lines 1 through 4)	15,268,058.78	3,761,363.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet	2,255.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2006-07 Unduplicated Pupil Count, Adjusted for 2007-08 MOE Calculation (Line C1 plus Line C2)	2,255.00	



**SELPA:** East Valley

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2007-08 Expenditures by LEA (LE-CY) and the 2006-07 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2007-08 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2006-07 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	19,776,356.84		
2. Less: Expenditures paid from federal sources	3,748,028.50		
3. Expenditures paid from state and local sources	16,028,328.34	15,268,058.78	760,269.56
4. Special education unduplicated pupil count	2,197	2,255	
5. Per capita state and local expenditures (A3/A4)	7,295.55	6,770.76	524.79
6. Expenditures from local sources	3,936,606.29	3,761,363.00	
7. Per capita local expenditures (A6/A4)	1,791.81	1,668.01	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

**B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

	<u>FY 2007-08</u>	<u>FY 2006-07</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Local expenditures (Line A6)			
b. Per capita local expenditures (Line A7)			
<input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement.	<u>FY 2007-08</u>	<u>Base</u>	<u>Difference</u>
Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met:			
a. Local expenditures (Line A6 for 2007-08)			
b. Per capita local expenditures (Line A7 for 2007-08)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

If both differences are negative, Test 2 must be completed.

3. Local Expenditures Test does not apply or is not being used.

**SELPA:** East Valley

**TEST 2**

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	0.00	0.00

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.  
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	0.00	0.00

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

**SELPA:** East Valley

**TEST 3**

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in current year expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the reduction (either on combined state and local expenditures, or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	<u>0.00</u>
Less: Exempt reductions	<u>0.00</u>	<u>0.00</u>
Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	<u>0.00</u>

Sosan Schaller  
Contact Name

(909) 580-6605  
Telephone Number

Director, Fiscal Services and Risk  
Title

sosan\_schaller@colton.k12.ca.us  
E-mail Address



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,639,028.00	0.00	0.00	0.00	132,956.00	869,454.00	5,710,140.00		9,351,581.00
2000-2999	Classified Salaries	893,583.00	0.00	0.00	0.00	90,384.00	643,258.00	2,386,177.00		4,013,402.00
3000-3999	Employee Benefits	1,047,373.00	0.00	0.00	0.00	82,788.00	483,662.00	2,247,453.00		3,861,266.00
4000-4999	Books and Supplies	142,762.00	0.00	0.00	0.00	300.00	3,600.00	24,800.00		171,462.00
5000-5999	Services and Other Operating Expenditures	524,948.00	0.00	0.00	0.00	510.00	797,556.00	12,700.00		1,335,714.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,247,694.00	0.00	0.00	0.00	308,921.00	2,797,530.00	10,381,270.00	0.00	18,733,415.00
7310	Transfers of Indirect Costs	1,070,628.00	0.00	0.00	0.00	12,915.00	0.00	0.00		1,083,543.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	1,070,628.00	0.00	0.00	0.00	12,915.00	0.00	0.00	0.00	1,083,543.00
	<b>TOTAL COSTS</b>	<b>6,318,322.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>318,836.00</b>	<b>2,797,530.00</b>	<b>10,381,270.00</b>	<b>0.00</b>	<b>19,816,958.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,639,028.00	0.00	0.00	0.00	49,923.00	869,454.00	5,710,140.00		9,268,545.00
2000-2999	Classified Salaries	878,573.00	0.00	0.00	0.00	6,785.00	2,592.00	85,000.00		762,950.00
3000-3999	Employee Benefits	940,717.00	0.00	0.00	0.00	23,003.00	217,044.00	1,441,863.00		2,622,627.00
4000-4999	Books and Supplies	142,762.00	0.00	0.00	0.00	300.00	3,600.00	24,800.00		171,462.00
5000-5999	Services and Other Operating Expenditures	524,948.00	0.00	0.00	0.00	0.00	797,556.00	12,700.00		1,335,204.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,926,028.00	0.00	0.00	0.00	80,011.00	1,890,246.00	7,254,503.00	0.00	14,150,788.00
7310	Transfers of Indirect Costs	826,678.00	0.00	0.00	0.00	0.00	0.00	0.00		826,678.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	826,678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	826,678.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>5,752,706.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,011.00</b>	<b>1,890,246.00</b>	<b>7,254,503.00</b>	<b>0.00</b>	<b>14,977,486.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,092,583.00
	<b>TOTAL COSTS</b>									<b>16,070,049.00</b>



Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Budget vs. 2007-08 Actual Comparison  
2008-09 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,815,485.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,092,583.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 5500-5540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									916,532.00
	<b>TOTAL COSTS</b>									<b>4,824,600.00</b>

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,443,515.20	0.00	0.00	0.00	125,541.96	862,125.49	5,592,664.30		9,013,946.95
2000-2999	Classified Salaries	776,151.80	0.00	0.00	0.00	103,986.12	611,631.03	2,172,173.36		3,663,942.31
3000-3999	Employee Benefits	993,070.38	0.00	0.00	0.00	87,570.54	467,041.02	2,250,091.54		3,697,773.48
4000-4999	Books and Supplies	157,282.23	0.00	0.00	0.00	585.06	2,464.96	35,281.49		195,613.74
5000-5999	Services and Other Operating Expenditures	493,059.55	0.00	0.00	0.00	510.00	893,768.25	22,269.42		1,409,607.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,763,079.16	0.00	0.00	0.00	318,293.68	2,837,030.75	10,062,480.11	0.00	17,980,883.70
7310	Transfers of Indirect Costs	1,052,556.63	0.00	0.00	0.00	13,938.21	0.00	0.00		1,066,494.84
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	728,978.30	0.00	0.00	0.00	0.00	0.00	0.00		728,978.30
	Total Direct Support and Indirect Costs	1,052,556.63	0.00	0.00	0.00	13,938.21	0.00	0.00	0.00	1,066,494.84
	TOTAL COSTS	5,815,635.79	0.00	0.00	0.00	332,231.89	2,837,030.75	10,062,480.11	0.00	19,047,378.54
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	2,470.00	0.00	0.00	0.00	75,842.08	0.00	0.00		78,312.08
2000-2999	Classified Salaries	242,138.11	0.00	0.00	0.00	94,345.37	584,506.70	2,081,045.06		3,002,035.24
3000-3999	Employee Benefits	108,718.69	0.00	0.00	0.00	63,284.25	241,067.15	771,186.92		1,184,257.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	510.00	0.00	0.00		510.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	353,326.80	0.00	0.00	0.00	233,981.70	825,573.85	2,852,231.98	0.00	4,265,114.33
7310	Transfers of Indirect Costs	240,463.32	0.00	0.00	0.00	13,938.21	0.00	0.00		254,401.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs	240,463.32	0.00	0.00	0.00	13,938.21	0.00	0.00	0.00	254,401.53
	TOTAL BEFORE OBJECT 9980	593,790.12	0.00	0.00	0.00	247,919.91	825,573.85	2,852,231.98	0.00	4,519,516.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									771,487.36
										3,748,028.50

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Budget vs. 2007-08 Actual Comparison  
2007-08 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 92; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		2,441,045.20	0.00	0.00	0.00	49,799.88	862,125.49	5,592,664.30		8,935,634.87
1000-1999	Certificated Salaries	534,013.69	0.00	0.00	0.00	9,640.75	27,124.33	91,126.30		661,907.07
2000-2999	Classified Salaries	784,351.69	0.00	0.00	0.00	24,286.29	225,973.87	1,478,904.62		2,513,516.47
3000-3999	Employee Benefits	157,282.23	0.00	0.00	0.00	585.06	2,484.96	35,281.48		195,613.74
4000-4999	Books and Supplies	493,069.55	0.00	0.00	0.00	0.00	893,768.25	22,269.42		1,409,097.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	4,409,752.98	0.00	0.00	0.00	84,311.98	2,011,456.90	7,210,248.13	0.00	13,715,769.37
	Total Direct Costs									
7310	Transfers of Indirect Costs	812,093.31	0.00	0.00	0.00	0.00	0.00	0.00		812,093.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	728,978.30								728,978.30
	Total Direct Support and Indirect Costs	812,093.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	812,093.31
8980	TOTAL BEFORE OBJECT 8980	5,221,845.87	0.00	0.00	0.00	84,311.98	2,011,456.90	7,210,248.13	0.00	14,527,862.68
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									771,487.36
LOCAL EXPENDITURES (Funds 01, 09, & 92; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		15,299,350.04
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7370	Transfers of Direct Support Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7380	Transfers of Direct Support Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Support and Indirect Costs									
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,813,979.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									771,487.36
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									351,139.93
	TOTAL COSTS									3,936,606.29

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: East Valley

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2008-09 Budget by LEA (LB-B) and the 2007-08 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

TEST 1	Column A	Column B	Column C
	Budgeted Amounts FY 2008-09 (LB-B Worksheet)	Actual Expenditures FY 2007-08 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b>			
1. Total special education expenditures	19,816,958.00	19,047,378.54	
2. Less: Expenditures paid from federal sources	3,746,909.00	3,748,028.50	
3. Expenditures paid from state and local sources	16,070,049.00	15,299,350.04	770,698.96
4. Special education unduplicated pupil count	2,197	2,197	
5. Per capita state and local expenditures (A3/A4)	7,314.54	6,963.75	350.79
6. Expenditures paid from local sources	4,824,600.00	3,936,606.29	
7. Per capita local expenditures (A6/A4)	2,195.99	1,791.81	

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budget from combined state and local funds is greater than prior year's combined state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

**B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

a. Local expenditures (Line A6)

b. Per capita local expenditures (Line A7)

Budget FY 2008-09	Actual FY 2007-08	Difference
_____	_____	_____
_____	_____	_____

2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met:

a. Local expenditures (Line A6 for 2008-09)

b. Per capita local expenditures (Line A7 for 2008-09)

Budget FY 2008-09	Base	Difference
_____	_____	_____
_____	_____	_____

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

3. Local Expenditures Test does not apply or is not being used.

**SELPA:** East Valley

**TEST 2**

	<u>State and Local</u>	<u>Local Only</u>
Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	<u>0.00</u>	<u>0.00</u>

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.  
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	_____	
Less: Prior year's funding	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____
Excess of prior year's expenditures after the 50% allowance or portion thereof	<u>0.00</u>	<u>0.00</u>

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

**SELPA:** East Valley

**TEST 3**

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	<u>0.00</u>	<u>0.00</u>
Less: Exempt reductions	<u>0.00</u>	<u>0.00</u>
Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met)	<u>0.00</u>	<u>0.00</u>

Sosan Schaller  
Contact Name

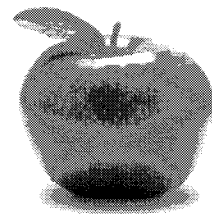
(909) 580-6605  
Telephone Number

Director, Fiscal Services and Risk  
Title

sosan\_schaller@colton.k12.ca.us  
E-mail Address



**NO CHILD LEFT BEHIND  
MAINTENANCE OF EFFORT**







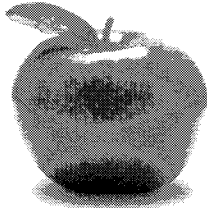
Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	195,622,780.09
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	13,285,959.61
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	226,386.53
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,090,434.09
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	487,446.85
4. Other Transfers Out	All	9200	7200-7299	1,989,488.63
5. Interfund Transfers Out	All	9300	7600-7629	1,228,229.47
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	758,542.77
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				5,780,528.34
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	18,935.77
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				176,575,227.91
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				176,575,227.91

<b>Section II - Expenditures Per ADA</b>		<b>2007-08 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,818.78
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	482,430.00 Divided by 700	689.19
C. Total ADA before adjustments (Lines A plus B)		23,507.97
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		23,507.97
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,511.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	164,639,502.76	6,984.89
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	164,639,502.76	6,984.89
B. Required effort (Line A.2 times 90%)	148,175,552.48	6,286.40
C. Current year expenditures (Line I.G and line II.F)	176,575,227.91	7,511.29
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



# **PROGRAM COST REPORT**





Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	143,469,899.72	8,698,374.01	152,168,273.73	9,071,049.33	161,239,323.06	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,881,853.84	121,044.20	2,002,898.04	119,396.68	2,122,294.72	
3300	Independent Study Centers	1,509,702.55	42,419.42	1,552,121.97	92,525.04	1,644,647.01	
3400	Opportunity Schools	1,437,950.83	79,359.95	1,517,310.78	90,449.87	1,607,760.65	
3550	Community Day Schools	306,804.55	20,542.79	327,347.34	19,513.82	346,861.16	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	214,933.81	0.00	214,933.81	12,812.63	227,746.44	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	2,654,928.86	202,755.57	2,857,684.43	170,352.18	3,028,036.61	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	17,980,883.70	728,978.27	18,709,861.97	1,115,331.58	19,825,193.55	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	121,956.85	121,956.85	7,270.09	129,226.94	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	235,414.33	193,582.31	428,996.64	25,573.33	454,569.97	
8500	Child Care and Development Services	65,449.17	36,296.68	101,745.85	6,065.27	107,811.12	
<b>Other Costs</b>							
-----	Food Services					6,704.59	
-----	Enterprise					0.00	
-----	Facilities Acquisition & Construction					489,729.72	
-----	Other Outgo					3,988,116.83	
<b>Other Funds</b>							
-----	Adult Education, Child Development, Cafeteria, Foundation		284,880.20	284,880.20	763,615.39	1,048,495.59	
-----	Indirects/Admin Charged to Other Funds				(643,737.88)	(643,737.88)	
-----	<b>Total General Fund Expenditures</b>	169,757,821.36	10,530,190.25	180,288,011.61	10,850,217.33	195,622,780.08	



Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	99,305,599.84	6,383,158.54	2,514,509.83	10,876,375.98	7,489,751.92	3,136,345.35	1,497,428.34			12,266,730.32	0.00	143,469,899.72
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	992,523.48	13,446.81	12,938.77	399,945.84	274,196.80	0.00	0.00			188,802.14	0.00	1,881,853.84
3300	Independent Study Centers	1,004,176.84	4,760.42	0.00	243,612.31	173,473.13	0.00	0.00			76,854.85	6,825.00	1,509,702.55
3400	Opportunity Schools	1,029,342.28	85,473.63	0.00	112,384.30	114,626.55	0.00	0.00			96,124.07	0.00	1,437,950.83
3550	Community Day Schools	237,180.02	0.00	0.00	39,627.11	0.00	0.00	0.00			16,347.42	13,650.00	306,804.55
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	172,668.83	42,264.96	0.00	0.00	0.00	0.00	0.00			0.00	0.00	214,933.81
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,653,598.66	882,268.72	25,741.54	83.59	89,073.38	0.00	0.00			4,162.97	0.00	2,654,928.86
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	13,207,799.97	146,447.03	0.00	0.00	3,899,390.09	717,427.40	0.00			9,909.21	0.00	17,980,883.70
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services								226,386.53	0.00	9,027.80	0.00	235,414.33
8500	Child Care and Development Services								0.00	0.00	56,598.96	0.00	65,449.17
<b>Total Direct Charged Costs</b>		117,602,799.94	7,557,820.11	2,553,190.14	11,680,878.94	12,040,511.87	3,853,772.75	1,497,428.34	226,386.53	0.00	12,724,557.74	20,475.00	169,757,821.36

\* Functions 7100-7199 for goals 8100 and 8500

Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,224,970.79	7,469,857.30	3,545.92	8,698,374.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	16,129.64	104,857.08	57.48	121,044.20
3300	Independent Study Centers	10,155.70	32,263.72	0.00	42,419.42
3400	Opportunity Schools	10,753.10	68,560.40	46.45	79,359.95
3550	Community Day Schools	2,389.57	18,149.74	3.48	20,542.79
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	7,156.78	195,598.79	0.00	202,755.57
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	123,063.23	605,751.30	163.74	728,978.27
6000	ROC/P	0.00	121,956.85	0.00	121,956.85
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	193,582.31	0.00	193,582.31
8500	Child Care and Development Svcs.	0.00	36,296.68	0.00	36,296.68
<b>Other Funds</b>					
--	Adult Education (Fund 11)		16,131.86		16,131.86
--	Child Development (Fund 12)	30,765.80	127,048.14	27.87	157,841.81
--	Cafeteria (Funds 13 and 61)		110,906.53		110,906.53
<b>Total Allocated Support Costs</b>		1,425,384.61	9,100,960.70	3,844.94	10,530,190.25

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,031,436.65
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,074,422.62
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	3,388,095.92
5	Total Central Administration Costs in General Fund	11,493,955.19
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	169,757,821.36
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,530,190.25
3	Total Direct Charged and Allocated Costs in General Fund	180,288,011.61
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	325,946.58
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	3,097,249.84
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	9,101,691.20
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,524,887.62
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		192,812,899.23
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.96%

Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	6,704.59				6,704.59
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			489,729.72		489,729.72
Other Outgo (Objects 1000-7999)				3,988,116.83	3,988,116.83
<b>Total Other Costs</b>	6,704.59	0.00	489,729.72	3,988,116.83	4,484,551.14

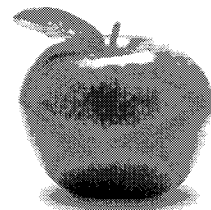


Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	595,894.16	2,173.98	179,158.01	648,158.48	9,084,817.70	16,143.00	3,844.95	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,025.26	1,026.26	1,025.26	1,025.26	926.10		6,107.00	
3100 Alternative Schools								
3200 Continuation Schools	13.50	13.50	13.50	13.50	13.00		99.00	
3300 Independent Study Centers	8.50	8.50	8.50	8.50	4.00			
3400 Opportunity Schools	9.00	9.00	9.00	9.00	8.50		80.00	
3550 Community Day Schools	2.00	2.00	2.00	2.00	2.00		6.00	
3700 Specialized Secondary Programs								
3800 Vocational Education								
4760 Bilingual	5.99	5.99	5.99	5.99	24.25			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	103.00	103.00	103.00	103.00	75.10		282.00	
6000 ROC/P					15.12			
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services					24.00			
8500 Child Care and Development Services					4.50			
<b>Other Funds Description</b>								
Adult Education (Fund 11)					2.00			
Child Development (Fund 12)	25.75	25.75	25.75	25.75	14.00	14.00	48.00	
Cafeteria (Funds 13 & 61)					13.75			
<b>C. Total Allocation Factors</b>	1,193.00	1,194.00	1,193.00	1,193.00	1,126.32	16.00	6,622.00	



# CATEGORICALS







REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB: Title I Pt A	NCLB: Title I, Pt D Subpart 2, N&D	NCLB: Title I, Pt A Program	SP ED IDEA Basic Grant	SP ED IDEA B, Sec611 Private Sch	SP ED IDEA Preschl Pt B, Sec619	SP ED IDEA Preschl Pt B, Sec611
<b>AWARD</b>							
1. Prior Year Carryover	(50,988.00)	324.49	214.44	(0.50)			
2. a. Current Year Award	6,369,130.00	7,971.00		3,601,892.00		55,071.00	90,556.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award							
(sum lines 2a and 2b)			0.00	3,601,892.00	0.00	55,071.00	90,556.00
3. Required Matching Funds/Other		7,971.00		666,427.98	3,276.47	58,615.55	43,167.36
4. Total Available Award							
(sum lines 1, 2c, & 3)	6,318,142.00	8,295.49	214.44	4,268,319.48	3,276.47	113,686.55	133,723.36
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	(50,988.00)		214.44	(0.50)			
6. Cash Received in Current Year	5,095,304.00	6,700.49		3,163,837.00		41,208.00	67,077.00
7. Contributed Matching Funds				666,427.98	3,276.47	58,615.55	43,167.36
8. Total Available							
(sum lines 5, 6, & 7)	5,044,316.00	6,700.49	214.44	3,830,264.48	3,276.47	99,823.55	110,244.36
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	5,985,174.06	2,242.55	214.44	4,268,319.48	3,276.47	113,686.55	133,723.36
11. Total Expenditures							
(line 9 plus line 10)	5,985,174.06	2,242.55	214.44	4,268,319.48	3,276.47	113,686.55	133,723.36
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(940,858.06)	4,457.94	0.00	(438,055.00)	0.00	(13,863.00)	(23,479.00)
a. Deferred Revenue		4,457.94					
b. Accounts Payable							
c. Accounts Receivable	940,858.06			438,055.00		13,863.00	23,479.00
14. Unused Grant Award Calculation (line 4 minus line 9)	332,967.94	6,052.94	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	332,967.94	6,052.94					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,985,174.06	2,242.55	214.44	3,601,891.50	0.00	55,071.00	90,556.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SP ED IDEA Preschl Staff Dev	Vocational and Applied Technology	NCLB:Title IV, Pt A Safe & Drug Free	NCLB: Title II, Pt A	NCLB: Title II, Pt A, Principal Training	NCLB: Title II, Pt D	NCLB: Title V, Pt A
1. Prior Year Carryover			111.06	689,738.93	2,166.00	(45,652.60)	5,011.35
2. a. Current Year Award	510.00	207,165.00	126,763.00	1,170,434.00	900.00	60,801.00	40,431.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	510.00	207,165.00	126,763.00	1,170,434.00	900.00	60,801.00	40,431.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	510.00	207,165.00	126,874.06	1,860,172.93	3,066.00	15,148.40	45,442.35
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	255.00	90,918.00	50,816.06	452,838.93	2,166.00	(45,652.60)	
7. Contributed Matching Funds					900.00	51,681.00	(9,297.65)
8. Total Available (sum lines 5, 6, & 7)	255.00	90,918.00	50,816.06	452,838.93	3,066.00	6,028.40	(9,297.65)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	510.00	207,165.00	104,774.11	1,602,141.04		14,705.70	12,648.39
11. Total Expenditures (line 9 plus line 10)	510.00	207,165.00	104,774.11	1,602,141.04	0.00	14,705.70	12,648.39
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(255.00)	(116,247.00)	(53,958.05)	(1,149,302.11)	3,066.00	(8,677.30)	(21,946.04)
a. Deferred Revenue					3,066.00		
b. Accounts Payable							
c. Accounts Receivable	255.00	116,247.00	53,958.05	1,149,302.11		8,677.30	21,946.04
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	22,099.95	258,031.89	3,066.00	442.70	32,793.96
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	510.00	207,165.00	104,774.11	1,602,141.04	0.00	14,705.70	12,648.39

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NCLB: Title III, LEP	NCLB: Title X McKinney-Vento Homeless Children	Smaller Learning Communities	TOTAL
1. Prior Year Carryover	40,281.94		87,980.00	729,187.11
2. a. Current Year Award	553,660.00	111,038.00	118,400.00	12,514,722.00
b. Transferability (NCLB)				0.00
c. Adj Curr Yr Award				
(sum lines 2a and 2b)	553,660.00	111,038.00	118,400.00	12,514,722.00
3. Required Matching Funds/Other				771,487.36
4. Total Available Award (sum lines 1, 2c, & 3)	593,941.94	111,038.00	206,380.00	14,015,396.47
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year				(94,260.66)
6. Cash Received in Current Year	261,745.94	83,278.50	25,757.51	9,383,019.78
7. Contributed Matching Funds				771,487.36
8. Total Available (sum lines 5, 6, & 7)	261,745.94	83,278.50	25,757.51	10,060,246.48
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	416,672.36	111,038.00	206,380.00	13,182,671.51
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (line 9 plus line 10)	416,672.36	111,038.00	206,380.00	13,182,671.51
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(154,926.42)	(27,759.50)	(180,622.49)	(3,122,425.03)
a. Deferred Revenue				7,523.94
b. Accounts Payable	154,926.42	27,759.50	180,622.49	3,129,948.97
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	177,269.58	0.00	0.00	832,724.96
15. If Carryover is allowed, enter line 14 amount here	177,269.58			810,625.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	416,672.36	111,038.00	206,380.00	12,411,184.15



STATE PROGRAM NAME	After Schl Education & Safety	NBC Teacher Incentive Grant	Teacher Recruit & Retention	Parent/Teacher Involvement	SP ED Workability	SP ED Low Incidence	SP ED Personnel Dev
RESOURCE CODE	6010	6267	6275	6340	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	6010	6267	6275	6340	6520	6530	6535
<b>AWARD</b>							
1. Prior Year Carryover	177,164.64	11,325.76	421,036.66				
2. a. Current Year Award	337,140.00	25,000.00	460,201.00	20,000.00	148,234.00	2,742.00	6,650.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award	337,140.00	25,000.00	460,201.00	20,000.00	148,234.00	2,742.00	6,650.00
3. Required Matching Funds/Other							
(sum lines 2a, 2b, & 2c)							
4. Total Available Award	514,304.64	36,325.76	881,237.66	20,000.00	148,234.00	2,742.00	6,650.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	143,450.64	11,325.76	308,418.66				
6. Cash Received in Current Year	219,141.00	25,000.00	460,201.00	10,000.00	111,176.39	1,865.00	4,988.00
7. Contributed Matching Funds							
8. Total Available	362,591.64	36,325.76	768,619.66	10,000.00	111,176.39	1,865.00	4,988.00
(sum lines 5, 6, & 7)							
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	482,265.75	23,088.31	171,866.23	2,238.82	148,234.00	2,742.00	6,650.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures	482,265.75	23,088.31	171,866.23	2,238.82	148,234.00	2,742.00	6,650.00
(line 9 plus line 10)							
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts	(119,674.11)	13,257.45	596,753.43	7,761.18	(37,057.61)	(877.00)	(1,662.00)
(line 8 minus line 9 plus line 12)							
a. Deferred Revenue		13,257.45	596,753.43	7,761.18			
b. Accounts Payable	119,674.11				37,057.61	877.00	1,662.00
c. Accounts Receivable							
14. Unused Grant Award Calculation	32,038.89	13,257.45	709,371.43	17,761.18	0.00	0.00	0.00
(line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a	482,265.75	23,088.31	171,866.23	2,238.82	148,234.00	2,742.00	6,650.00
minus line 13b plus line 13c)							

STATE PROGRAM NAME	TUPE	Ag Incentive	HPSG	Certificated Staff Mentoring	TOTAL
RESOURCE CODE	6660	7010	7258	7676	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	6660	7010	7258	7276	
<b>AWARD</b>					
1. Prior Year Carryover			1,401,635.84		2,011,162.90
2. a. Current Year Award	35,029.00	8,772.00	2,102,400.00	378,000.00	3,524,168.00
b. Block Grant Transfers (Obj 8995)					0.00
c. Sec 12.40 Transfers (Obj 8998)					0.00
d. Adj Curr Yr Award					
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)	35,029.00	8,772.00	2,102,400.00	378,000.00	3,524,168.00
4. Total Available Award (sum lines 1, 2d, & 3)	35,029.00	8,772.00	3,504,035.84	378,000.00	5,535,330.90
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year			1,437,530.84		1,900,725.90
6. Cash Received in Current Year	35,029.00	8,772.00	1,365,705.00	378,000.00	2,619,877.39
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	35,029.00	8,772.00	2,803,235.84	378,000.00	4,520,603.29
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	30,850.96	8,772.00	3,504,035.84	0.00	4,380,723.91
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (line 9 plus line 10)	30,850.96	8,772.00	3,504,035.84	0.00	4,380,723.91
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,178.04	0.00	(700,800.00)	378,000.00	139,879.38
a. Deferred Revenue	4,178.04				621,950.10
b. Accounts Payable				378,000.00	378,000.00
c. Accounts Receivable			700,800.00		860,070.72
14. Unused Grant Award Calculation (line 4 minus line 9)	4,178.04	0.00	0.00	378,000.00	1,154,606.99
15. If Carryover is allowed, enter line 14 amount here	4,178.04				744,568.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,850.96	8,772.00	3,504,035.84	0.00	4,380,723.91

LOCAL PROGRAM NAME	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations
RESOURCE CODE	790	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Cooley Ranch	Crestmore	D'Arcy	Grand Terrace				Grimes
<b>AWARD</b>								
1. Prior Year Carryover	11,153.20	1,278.55	6,784.18	5,340.41	3,002.32	3,430.39		
2. Current Year Award	20,429.49	17,027.46	7,817.41	16,160.82	7,515.91	4,246.41		
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2, & 3)	31,582.69	18,306.01	14,601.59	21,501.23	10,518.23	7,676.80		
<b>REVENUES</b>								
5. Revenue Deferred from Prior Year	11,153.20	1,278.55	6,784.18	5,340.41	3,002.32	3,430.39		
6. Cash Received in Current Year	20,429.49	17,027.46	7,817.41	16,160.82	7,515.91	4,246.41		
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	31,582.69	18,306.01	14,601.59	21,501.23	10,518.23	7,676.80		
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	20,403.33	9,674.98	5,925.21	19,104.52	8,492.06	2,906.20		
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (line 9 plus line 10)	20,403.33	9,674.98	5,925.21	19,104.52	8,492.06	2,906.20		
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	11,179.36	8,631.03	8,676.38	2,396.71	2,026.17	4,770.60		
a. Deferred Revenue	11,179.36	8,631.03	8,676.38	2,396.71	2,026.17	4,770.60		
b. Accounts Payable								
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	11,179.36	8,631.03	8,676.38	2,396.71	2,026.17	4,770.60		
15. If Carryover is allowed, enter line 14 amount here	11,179.36	8,631.03	8,676.38	2,396.71	2,026.17	4,770.60		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,403.33	9,674.98	5,925.21	19,104.52	8,492.06	2,906.20		



LOCAL PROGRAM NAME	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations
RESOURCE CODE	790	790	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Jurupa Vista	Lewis	Lincoln	McKinley	Reche Canyon	Rogers	Smith		
<b>AWARD</b>									
1. Prior Year Carryover	4,302.79	931.08	3,324.28	2,823.11		6,904.67		3,242.50	
2. Current Year Award	2,071.56	6,742.65	621.04	1,101.34		4,604.95		2,190.69	
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2, & 3)	6,374.35	7,673.73	3,945.32	3,924.45		11,509.62		5,433.19	
<b>REVENUES</b>									
5. Revenue Deferred from Prior Year	4,302.79	931.08	3,324.28	2,823.11		6,904.67		3,242.50	
6. Cash Received in Current Year	2,071.56	6,742.65	621.04	1,101.34		4,604.95		2,190.69	
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	6,374.35	7,673.73	3,945.32	3,924.45		11,509.62		5,433.19	
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	3,374.17	7,673.73	1,142.15	285.37		9,224.25		4,904.41	
10. Non Donor-Authorized Expenditures									
11. Total Expenditures (line 9 plus line 10)	3,374.17	7,673.73	1,142.15	285.37		9,224.25		4,904.41	
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,000.18	0.00	2,803.17	3,639.08	0.00	2,285.37		528.78	
a. Deferred Revenue	3,000.18		2,803.17	3,639.08		2,285.37		528.78	
b. Accounts Payable									
c. Accounts Receivable									
14. Unused Grant Award Calculation (line 4 minus line 9)	3,000.18	0.00	2,803.17	3,639.08	0.00	2,285.37		528.78	
15. If Carryover is allowed, enter line 14 amount here	3,000.18		2,803.17	3,639.08		2,285.37		528.78	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,374.17	7,673.73	1,142.15	285.37		9,224.25		4,904.41	

LOCAL PROGRAM NAME	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations
RESOURCE CODE	790	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Sycamore Hills	Terrace View	Wilson	Zimmerman	BMS	CMS	RHMS	
<b>AWARD</b>								
1. Prior Year Carryover	3,446.95	19,579.89	20,346.09	6,276.63	3,198.31	466.22	7,684.16	
2. Current Year Award	248.59	56,339.68	8,941.57	2,683.19	804.17	709.08	3,177.13	
3. Required Matching Funds/Other								
4. Total Available Award	3,695.54	75,919.57	29,287.66	8,959.82	4,002.48	1,175.30	10,861.29	
(sum lines 1, 2, & 3)								
<b>REVENUES</b>								
5. Revenue Deferred from Prior Year	3,446.95	19,579.89	20,346.09	6,276.63	3,198.31	466.22	7,684.16	
6. Cash Received in Current Year	248.59	56,339.68	8,941.57	2,683.19	804.17	709.08	3,177.13	
7. Contributed Matching Funds								
8. Total Available	3,695.54	75,919.57	29,287.66	8,959.82	4,002.48	1,175.30	10,861.29	
(sum lines 5, 6, & 7)								
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	859.10	69,635.51	15,310.54	3,507.34	879.00	425.87	456.00	
10. Non Donor-Authorized Expenditures								
11. Total Expenditures	859.10	69,635.51	15,310.54	3,507.34	879.00	425.87	456.00	
(line 9 plus line 10)								
12. Amounts Included in Line 6 above for Prior Year Adjustments or A/P, & A/R amounts								
13. Calculation of Deferred Revenue (line 8 minus line 9 plus line 12)	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29	
a. Deferred Revenue	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29	
b. Accounts Payable								
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29	
15. If Carryover is allowed, enter line 14 amount here	2,836.44	6,284.06	13,977.12	5,452.48	3,123.48	749.43	10,405.29	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	859.10	69,635.51	15,310.54	3,507.34	879.00	425.87	456.00	

LOCAL PROGRAM NAME	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations	Donations
RESOURCE CODE	790	790	790	790	790	790	790	790	790
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	THMS	BHS	CHS	SMHS	WHS	Health Services	District Office		
<b>AWARD</b>									
1. Prior Year Carryover	14,615.87	10,443.37	893.89	377.71	49.44	1,000.00		258.79	
2. Current Year Award	16,090.08	0.00	6,404.53	172.02					
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2, & 3)	30,705.95	10,443.37	7,298.42	549.73	49.44	1,000.00		258.79	
<b>REVENUES</b>									
5. Revenue Deferred from Prior Year	14,615.87	10,443.37	893.89	377.71	49.44	1,000.00		258.79	
6. Cash Received in Current Year	16,090.08		6,404.53	172.02					
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	30,705.95	10,443.37	7,298.42	549.73	49.44	1,000.00		258.79	
<b>EXPENDITURES</b>									
9. Donor-Authorized Expenditures	14,841.09		0.00	350.68	49.44				
10. Non Donor-Authorized Expenditures									
11. Total Expenditures (line 9 plus line 10)	14,841.09	0.00	0.00	350.68	49.44	0.00		0.00	
12. Amounts included in Line 6 above for Prior Year Adjustments									
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	15,864.86	10,443.37	7,298.42	199.05	0.00	1,000.00		258.79	
a. Deferred Revenue	15,864.86	10,443.37	7,298.42	199.05		1,000.00		258.79	
b. Accounts Payable									
c. Accounts Receivable									
14. Unused Grant Award Calculation (line 4 minus line 9)	15,864.86	10,443.37	7,298.42	199.05	0.00	1,000.00		258.79	
15. If Carryover is allowed, enter line 14 amount here	15,864.86	10,443.37	7,298.42	199.05		1,000.00		258.79	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,841.09	0.00	0.00	350.68	49.44	0.00		0.00	

LOCAL PROGRAM NAME	Staff Dev Beginning Teacher Support	Special Projects Administration	Literacy	Logramos Incentive	Logramos Incentive	Logramos Incentive	ROTC
RESOURCE CODE	7280	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8677	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	7280	9010	Goal 1195	Bitney	BMS	CHS	BHS
<b>AWARD</b>							
1. Prior Year Carryover	73,491.71		1,000.00	565.76	1,352.00	1,121.42	35.99
2. Current Year Award	211,238.75	4,000.00					
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	284,730.46	4,000.00	1,000.00	565.76	1,352.00	1,121.42	35.99
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	73,491.71		1,000.00	565.76	1,352.00	1,121.42	35.99
6. Cash Received in Current Year	210,058.75	4,000.00					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	283,550.46	4,000.00	1,000.00	565.76	1,352.00	1,121.42	35.99
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	162,218.13	4,000.00	1,000.00	565.76	1,352.00	1,121.42	35.99
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	162,218.13	4,000.00	1,000.00	565.76	1,352.00	1,121.42	35.99
12. Amounts included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	121,332.33	0.00	0.00	0.00	0.00	0.00	0.00
a. Deferred Revenue	122,512.33						
b. Accounts Payable							
c. Accounts Receivable	1,180.00						
14. Unused Grant Award Calculation (line 4 minus line 9)	122,512.33	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	162,218.13	4,000.00	1,000.00	565.76	1,352.00	1,121.42	35.99

LOCAL PROGRAM NAME	ROTC	FEDCO Classroom Enrichment	Tech Prep	APIP	TOTAL
RESOURCE CODE	9010	9010	9010	9015	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	CHS	Sycamore Hills	BHS	9015	
<b>AWARD</b>					
1. Prior Year Carryover	134.90	1,801.20			234,986.13
2. Current Year Award			5,000.00	100,000.00	517,208.11
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2, & 3)	134.90	1,801.20	5,000.00	100,000.00	752,194.24
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	134.90	1,801.20			234,986.13
6. Cash Received in Current Year			1,475.59	48,937.88	461,441.58
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	134.90	1,801.20	1,475.59	48,937.88	696,427.71
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	134.90	1,801.20	5,000.00	54,950.32	441,175.34
10. Non Donor-Authorized Expenditures		2.00			2.00
11. Total Expenditures (line 9 plus line 10)	134.90	1,803.20	5,000.00	54,950.32	441,177.34
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(3,524.41)	(6,012.44)	255,252.37
a. Deferred Revenue					265,969.22
b. Accounts Payable			3,524.41	6,012.44	10,716.85
c. Accounts Receivable					
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	45,049.68	311,018.90
15. If Carryover is allowed, enter line 14 amount here				45,049.68	188,506.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	134.90	1,801.20	5,000.00	54,950.32	441,175.34

FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medi-Cal	MAA	TOTAL
1. Prior Year Restricted Ending Balance		92,872.53	139,574.02
2. Current Year Award	46,701.49	537,763.20	665,398.53
3. Required Matching Funds/Other	127,635.33		0.00
4. Total Available Award (sum lines 1, 2, & 3)	174,336.82	630,635.73	804,972.55
<b>REVENUES</b>			
5. Cash Received in Current Year	91,360.33	537,763.20	629,123.53
6. Amounts included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	36,275.00	0.00	36,275.00
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)	36,275.00	0.00	36,275.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	127,635.33	537,763.20	665,398.53
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	103,288.10	134,944.10	238,232.20
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	103,288.10	134,944.10	238,232.20
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	71,048.72	495,691.63	566,740.35



STATE PROGRAM NAME	Lottery	CSR K-3	Community Day Schoos	Cal-SAFE Support Services	Community Based English Tutoring	English Language Acquisition Prog	Lottery Prop 20
RESOURCE CODE	1100	1300	2430	6091	6285	6286	6300
REVENUE OBJECT	8560	8434	8091,8311,8980	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)	1100	1300	2430	6091	6285	6286	6300
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,804,140.89	0.00		133,349.14		174,052.55	
2. a. Current Year Award	2,826,957.02	7,901,838.00	167,324.00	159,416.40	361,085.00	282,148.00	451,885.78
b. Block Grant Transfers (Obj 8995)		270,000.00					
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,826,957.02	8,171,838.00	167,324.00	159,416.40	361,085.00	282,148.00	451,885.78
3. Required Matching Funds/Other		4,379,077.09	206,412.52				
4. Total Available Award (sum lines 1, 2d, & 3)	4,631,097.91	12,550,915.09	373,736.52	292,765.54	361,085.00	456,200.55	451,885.78
<b>REVENUES</b>							
5. Cash Received in Current Year	1,681,722.88	8,171,838.00	130,438.00	88,733.00	361,085.00	282,148.00	53,810.90
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	1,145,234.14	0.00	36,886.00	70,683.40	0.00	0.00	398,074.88
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,145,234.14	0.00	36,886.00	70,683.40	0.00	0.00	398,074.88
8. Contributed Matching Funds		4,379,077.09	206,412.52				
9. Total Available (sum lines 5, 7c, & 8)	2,826,957.02	12,550,915.09	373,736.52	159,416.40	361,085.00	282,148.00	451,885.78
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	3,070,440.13	12,550,915.09	373,736.52	127,494.29	268,492.66	339,785.60	330,587.97
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,070,440.13	12,550,915.09	373,736.52	127,494.29	268,492.66	339,785.60	330,587.97
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,560,657.78	0.00	0.00	165,271.25	92,592.34	116,414.95	121,297.81



SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CRY-ROP	CRY-ROP Handicapped	CTE Equipment & Supplies	Special Education	Arts & Music Block Grant	Art, Music & PE Supplies & Equip
RESOURCE CODE	6350	6360	6377	6500	6760	6761
REVENUE OBJECT	8311	8311	8590	8091, 8590, 8792	8590	8590
LOCAL DESCRIPTION (if any)	6350	6360	6377	6500	6760	6761
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance						
2. a. Current Year Award	1,905,934.00	4,588.00	2,832.27	13,797,315.98	381,851.22	1,887,199.80
b. Block Grant Transfers (Obj 8995)						
c. Sec 12.40 Transfers (Obj 8998)						
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	1,905,934.00	4,588.00	2,832.27	13,797,315.98	411,980.00	0.00
3. Required Matching Funds/Other				51,139.93		
4. Total Available Award	1,905,934.00	4,588.00	2,832.27	13,848,455.91	793,831.22	1,887,199.80
(sum lines 1, 2d, & 3)						
<b>REVENUES</b>						
5. Cash Received in Current Year	1,764,012.00	3,279.00	2,832.27	13,159,931.90	207,433.00	
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	141,922.00	1,309.00	0.00	637,384.08	204,547.00	0.00
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	141,922.00	1,309.00	0.00	637,384.08	204,547.00	0.00
8. Contributed Matching Funds				51,139.93		
9. Total Available (sum lines 5, 7c, & 8)	1,905,934.00	4,588.00	2,832.27	13,848,455.91	411,980.00	0.00
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	1,905,934.00	4,588.00	2,832.27	13,848,455.91	341,454.98	988,110.78
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	1,905,934.00	4,588.00	2,832.27	13,848,455.91	341,454.98	988,110.78
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	452,376.24	899,089.02

STATE PROGRAM NAME	CAHSEE Intensive Instruction	CAHSEE Individualized Mtls	Supplemental School Counseling	EIA:SCE	GATE	IMFRP	Inst Mtls: ELL
RESOURCE CODE	7055	7056	7080	7090	7140	7156	7157
REVENUE OBJECT	8590	8590	8590	8311	8311, 8980	8590	8590
LOCAL DESCRIPTION (if any)	7055	7056	7080	7090	7140	7156	7157
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	137,074.46	29,244.00	335,118.27	1,276,273.16		321,325.81	10,905.00
2. a. Current Year Award	415,651.00		802,766.00	3,593,409.00	216,840.00	1,697,262.00	119,369.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award	415,651.00	0.00	802,766.00	3,593,409.00	216,840.00	1,697,262.00	119,369.00
(sum lines 2a, 2b, & 2c)				(3,191,414.16)	151,968.34		
3. Required Matching Funds/Other							
4. Total Available Award	552,725.46	29,244.00	1,137,884.27	1,878,288.00	368,808.34	2,018,587.81	130,274.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Cash Received in Current Year	415,651.00		802,766.00	3,593,409.00	200,157.00	1,527,536.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	0.00	0.00	0.00	0.00	16,683.00	169,726.00	119,369.00
(line 2d minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable	0.00	0.00	0.00	0.00	16,683.00	169,726.00	119,369.00
(line 7a minus line 7b)							
8. Contributed Matching Funds							
9. Total Available	415,651.00	0.00	802,766.00	401,984.84	216,840.00	1,697,262.00	119,369.00
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	549,072.72	29,244.00	811,688.10	1,002,990.65	368,808.34	2,018,587.81	21,681.28
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	549,072.72	29,244.00	811,688.10	1,002,990.65	368,808.34	2,018,587.81	21,681.28
(line 10 plus line 11)							
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year	3,652.74	0.00	326,216.17	675,277.35	0.00	0.00	108,592.72
(line 4 minus line 10)							

STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Inst Mths: Williams	Home to School Transportation	Special Ed Transportation	SBCP	PAR	Staff Dev Math & Reading	Staff Dev-AB75 Principal Training
RESOURCE CODE	7158	7230	7240	7250	7271	7294	7325
REVENUE OBJECT	8590	8311, 8900	8311, 8900	8994	8590	8590	8590
LOCAL DESCRIPTION (if any)	7158	7230	7240	7250	7271	7294	7325
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	291,278.86				19,112.84	1,259,589.71	33,932.60
2. a. Current Year Award		620,178.00	453,339.00	0.00	112,862.00	12,500.00	13,800.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award	0.00	620,178.00	453,339.00	0.00	112,862.00	12,500.00	13,800.00
(sum lines 2a, 2b, & 2c)		2,728,367.13	300,000.00	4,572,099.21			
3. Required Matching Funds/Other							
4. Total Available Award	291,278.86	3,348,545.13	753,339.00	4,572,099.21	131,974.84	1,272,089.71	47,732.60
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Cash Received in Current Year		580,239.00	424,144.00		112,862.00	12,500.00	13,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	0.00	39,939.00	29,195.00	0.00	0.00	0.00	0.00
(line 2d minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable	0.00	39,939.00	29,195.00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)		2,728,367.13		4,572,099.21			
8. Contributed Matching Funds							
9. Total Available	0.00	3,348,545.13	453,339.00	4,572,099.21	112,862.00	12,500.00	13,800.00
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	291,278.86	3,348,545.13	753,339.00	4,572,099.21	131,505.76	128,419.45	12,715.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	291,278.86	3,348,545.13	753,339.00	4,572,099.21	131,505.76	128,419.45	12,715.85
(line 10 plus line 11)							
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year	0.00	0.00	0.00	0.00	469.08	1,143,670.26	35,016.75
(line 4 minus line 10)							

STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	AB825 Pupil Retention	AB825 Professional Development	AB825 Targeted Inst Improvement	AB825 Schl/Library Improvement	School Site Discretionary Block Grant	District Discretionary Block Grant	Inst Mtls., Library Mtls., Ed Tech
RESOURCE CODE	7390	7393	7394	7395	7396	7397	7398
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	7390	7393	7394	7395	7396	7397	7398
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	177,343.65	240,075.50		633.43	921,196.34	480,486.30	392,369.00
2. a. Current Year Award	105,634.00	626,017.00	1,437,652.00	1,920,905.00	(2,746.00)	(1,356.00)	
b. Block Grant Transfers (Obj 8995)		(108,000.00)		(162,000.00)			
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award	105,634.00	518,017.00	1,437,652.00	1,758,905.00	(2,746.00)	(1,356.00)	0.00
(sum lines 2a, 2b, & 2c)			(1,437,652.00)	(1,380,685.05)			
3. Required Matching Funds/Other							
4. Total Available Award	282,977.65	758,092.50	0.00	378,853.38	918,450.34	479,130.30	392,369.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Cash Received in Current Year	84,864.00	518,017.00	1,303,850.00	1,758,905.00	(2,746.00)	(1,356.00)	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable	20,770.00	0.00	133,802.00	0.00	0.00	0.00	0.00
(line 2d minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable	20,770.00	0.00	133,802.00	0.00	0.00	0.00	0.00
(line 7a minus line 7b)							
8. Contributed Matching Funds			(1,437,652.00)	(1,380,685.05)			
9. Total Available	105,634.00	518,017.00	0.00	378,219.95	(2,746.00)	(1,356.00)	0.00
(sum lines 5, 7c, & 8)							
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	107,089.68	487,737.39		283,956.04	410,016.97	13,035.04	392,369.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures	107,089.68	487,737.39	0.00	283,956.04	410,016.97	13,035.04	392,369.00
(line 10 plus line 11)							
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year	175,887.97	270,355.11	0.00	94,897.34	508,433.37	466,095.26	0.00
(line 4 minus line 10)							

STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	QEIA	TOTAL
RESOURCE CODE	7400	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	7400	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		10,533,144.47
2. a. Current Year Award	677,687.00	41,449,065.45
b. Block Grant Transfers (Obj 8995)		0.00
c. Sec 12.40 Transfers (Obj 8998)		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	677,687.00	41,449,065.45
3. Required Matching Funds/Other		6,379,313.01
4. Total Available Award	677,687.00	58,361,522.93
(sum lines 1, 2d, & 3)		
<b>REVENUES</b>		
5. Cash Received in Current Year	677,687.00	38,149,415.95
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable	0.00	3,299,649.50
(line 2d minus lines 5 & 6)		
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable	0.00	3,299,649.50
(line 7a minus line 7b)		
8. Contributed Matching Funds		5,927,344.67
9. Total Available	677,687.00	47,376,410.12
(sum lines 5, 7c, & 8)		
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	154,487.90	50,388,654.94
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures	154,487.90	50,388,654.94
(line 10 plus line 11)		
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year	523,199.10	7,972,867.99
(line 4 minus line 10)		

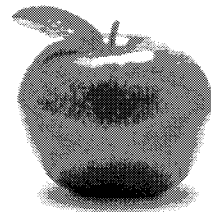
LOCAL PROGRAM NAME	E-Rate Technology	Best Practices Cohort	Intensive Instruction	Mandated Cost Incentive	RMA	AB466 Site Reimb	Intern Reimbursement
RESOURCE CODE	110	115	155	750	8150	9002	9003
REVENUE OBJECT	8290	8699	8980	8550	8980	8980	8699
LOCAL DESCRIPTION (if any)	110	115	155	750	8150	9002	9003
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	513,946.97			3,429,310.66	585,995.75	68,950.91	16,800.00
2. Current Year Award	359,381.54	114,976.48		8,609.00			
3. Required Matching Funds/Other			157,261.63		6,079,000.00		
4. Total Available Award (sum lines 1, 2, & 3)	873,328.51	114,976.48	157,261.63	3,437,919.66	6,664,995.75	68,950.91	16,800.00
<b>REVENUES</b>							
5. Cash Received in Current Year	359,381.54	114,976.48		8,609.00			
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			157,261.63		6,079,000.00		
9. Total Available (sum lines 5, 7c, & 8)	359,381.54	114,976.48	157,261.63	8,609.00	6,079,000.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	603,300.71	0.00	157,261.63	407,851.51	5,937,434.20	46,957.17	16,800.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	603,300.71	0.00	157,261.63	407,851.51	5,937,434.20	46,957.17	16,800.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	270,027.80	114,976.48	0.00	3,030,068.15	727,561.55	21,993.74	0.00

Colton Joint Unified  
 San Bernardino County

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	4,615,004.29
2. Current Year Award	482,967.02
3. Required Matching Funds/Other	6,236,261.63
4. Total Available Award (sum lines 1, 2, & 3)	11,334,232.94
<b>REVENUES</b>	
5. Cash Received in Current Year	482,967.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	6,236,261.63
9. Total Available (sum lines 5, 7c, & 8)	6,719,228.65
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	7,169,605.22
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	7,169,605.22
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	4,164,627.72

# INTERFUND ACTIVITIES







Unaudited Actuals  
2007-08 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(41,244.73)	0.00	(643,737.88)				
Other Sources/Uses Detail					0.00	1,228,229.47		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	462.89	0.00	14,785.00	0.00				
Other Sources/Uses Detail					16,576.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	100,961.07	0.00	182,514.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(80,179.23)	422,248.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,015,127.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	24,210.00					
Other Sources/Uses Detail					196,526.47	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,485.30	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,485.30		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
58 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2007-08 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>101,423.96</b>	<b>(101,423.96)</b>	<b>643,737.88</b>	<b>(643,737.88)</b>	<b>1,231,894.77</b>	<b>1,231,894.77</b>	<b>0.00</b>	<b>0.00</b>



