

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## ADOPTED BUDGET 2007-2008



### Board of Education

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

### District Administration

|                      |  |
|----------------------|--|
| Mr. James Downs      | Interim Superintendent                       |
| Mr. Casey Cridelich  | Asst Superintendent, Business                |
| Mr. Jerry Almendarez | Interim Asst Superintendent, Human Resources |
| Ms. Angelia Wyles    | Asst Superintendent, Curriculum              |

Presented to Governing Board June 21, 2007

**ANNUAL BUDGET REPORT:**  
July 1, 2007 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district.  
(Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Drive Colton, CA

Place: 851 S. Mt Vernon Ave. Colton, CA

Date: June 15, 2007

Date: June 21, 2007

Time: 6:30 P.M.

Adoption Date: June 21, 2007

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

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

Contact person for additional information on the budget reports:

Name: Sosan Schaller

Telephone: (909) 580-6605

Title: Director, Fiscal Services

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

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS |                          |  | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1                      | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior year, or two or more of the previous three years. |     | X       |
| 2                      | Enrollment               | Enrollment has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.            | X   |         |
| 3                      | ADA to Enrollment Ratio  | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent years.        | X   |         |
| 4                      | Revenue Limit            | Projected change in revenue limit is within the standard for the budget and two subsequent years.  |     | X       |

| <b>CRITERIA AND STANDARDS (continued)</b> |                                       |  | <b>Met</b> | <b>Not Met</b> |
|---|---------------------------------------|--|------------|----------------|
| 5   | Salaries and Benefits                 | Projected ratios of salaries and benefits to total expenditures are consistent with historical ratios for the budget and two subsequent years.   | X          |                |
| 6   | Other Revenues and Expenditures       | Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) are consistent with historical amounts for the budget and two subsequent years. |            | X              |
| 7a  | Deferred Maintenance                  | If applicable, required deferred maintenance facilities funding is included in the budget.   | X          |                |
| 7b  | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.  | X          |                |
| 8   | Deficit Spending                      | Deficit spending, if any, has not exceeded the standard for two or more of the last three years.   | X          |                |
| 9   | Fund Balance                          | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three years.  | X          |                |
| 10  | Reserves                              | Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent years.  | X          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |   | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|---|-----------|------------|
| S1                              | Contingent Liabilities                               | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?   | X         |            |
| S2                              | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?  | X         |            |
| S3                              | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?   | X         |            |
| S4                              | Contingent Revenues                                  | Are any projected revenues for the budget or two subsequent years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?  | X         |            |
| S5                              | Contributions  | Have contributions from unrestricted to restricted programs, or transfers to or from the general fund to cover operating deficits, changed by more than ten percent for the budget or two subsequent years? |           | X          |
| S6                              | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?  |           | X          |
|                                 |  | • If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for the budget or two subsequent years?  |           | X          |

| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |  | <b>No</b> | <b>Yes</b> |
|---|--|--|-----------|------------|
| S7a   | Postemployment Benefits<br>Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)?        |           | X          |
|   |  | • If yes, are they lifetime benefits?  | X         |            |
|   |  | • If yes, do benefits continue beyond age 65?  | X         |            |
|   |  | • If yes, are benefits funded by pay-as-you-go?                                      | X         |            |
| S7b   | Other Self-insured Benefits                    | Does the district provide other self-insured benefits (e.g., workers' compensation)? |           | X          |
|   |  | • If yes, are benefits funded by pay-as-you-go?                                      | X         |            |
| S8  | Status of Labor<br>Agreements                  | Are salary and benefit negotiations still open for:                                  |           |            |
|   |  | • Certificated? (Section S8A, Line1)   | X         |            |
|   |  | • Classified? (Section S8B, Line 1)  | X         |            |
|   |  | • Management/supervisor/confidential? (Section S8C, Line1)                           | X         |            |

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to E.C. Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |                 |
|---|-----------------|
| Total liabilities actuarially determined:             | \$ 8,476,553.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 8,476,553.00 |
| Estimated accrued but unfunded liabilities:           | \$ 0.00         |

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

(  ) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 21, 2007

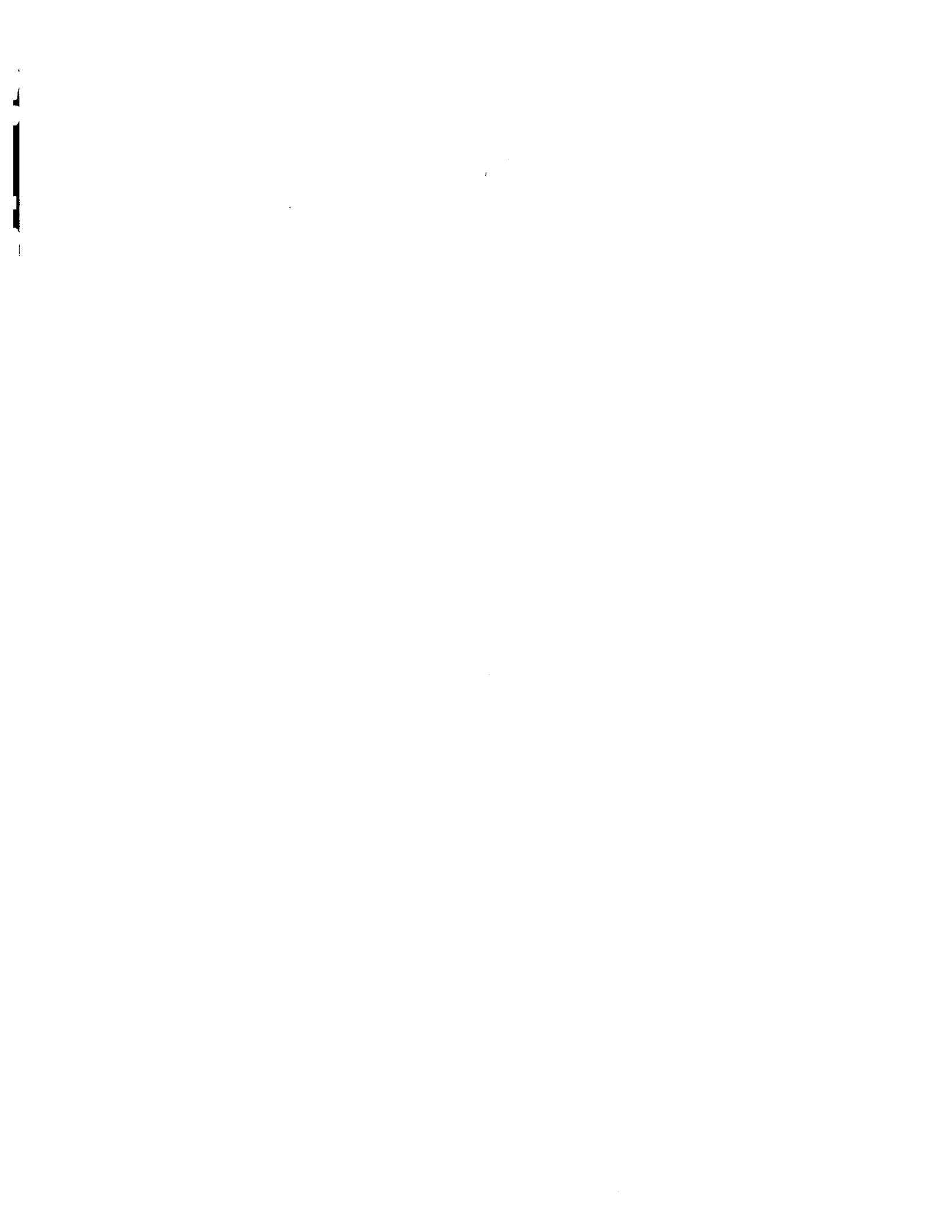
For additional information on this certification, please contact:

Name: Sosan Schaller

Title: Director, Fiscal Services

Telephone: (909) 580-6605

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



| Description  | 2006-07 Estimated Actuals |            |                   | 2007-08 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   |                           |            | 16,652.74         | 16,399.00         | 16,399.00            | 16,399.00                   |
| a. Kindergarten  | 1,678.87                  | 1,678.87   |                   |                   |                      |                             |
| b. Grades One through Three  | 5,506.14                  | 5,506.14   |                   |                   |                      |                             |
| c. Grades Four through Six   | 5,523.12                  | 5,523.12   |                   |                   |                      |                             |
| d. Grades Seven and Eight  | 3,724.11                  | 3,724.11   |                   |                   |                      |                             |
| e. Opportunity Schools and Full-day Opportunity Classes                            | 27.50                     | 27.50      |                   |                   |                      |                             |
| f. Home and Hospital   | 4.92                      | 4.92       |                   |                   |                      |                             |
| g. Community Day School  | 9.14                      | 9.14       |                   |                   |                      |                             |
| 2. Special Education   |                           |            |                   |                   |                      |                             |
| a. Special Day Class   | 307.55                    | 307.55     | 307.55            | 308.00            | 308.00               | 308.00                      |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])                              | 6.90                      | 6.90       | 6.90              | 7.00              | 7.00                 | 7.00                        |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution               | 4.38                      | 4.38       | 4.38              | 4.00              | 4.00                 | 4.00                        |
| 3. TOTAL, ELEMENTARY   | 16,792.63                 | 16,792.63  | 16,971.57         | 16,718.00         | 16,718.00            | 16,718.00                   |
| <b>HIGH SCHOOL</b>   |                           |            |                   |                   |                      |                             |
| 4. General Education   |                           |            | 5,895.11          | 5,884.00          | 5,884.00             | 5,967.69                    |
| a. Grades Nine through Twelve  | 5,612.00                  | 5,612.00   |                   |                   |                      |                             |
| b. Continuation Education  | 233.23                    | 233.23     |                   |                   |                      |                             |
| c. Opportunity Schools and Full-day Opportunity Classes                            | 42.52                     | 42.52      |                   |                   |                      |                             |
| d. Home and Hospital   | 7.36                      | 7.36       |                   |                   |                      |                             |
| e. Community Day School  |                           |            |                   |                   |                      |                             |
| 5. Special Education   |                           |            |                   |                   |                      |                             |
| a. Special Day Class   | 184.46                    | 184.46     | 184.46            | 184.00            | 184.00               | 184.00                      |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])                              | 12.21                     | 12.21      | 12.21             | 13.00             | 13.00                | 13.00                       |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution               | 9.28                      | 9.28       | 9.28              | 9.00              | 9.00                 | 9.00                        |
| 6. TOTAL, HIGH SCHOOL  | 6,101.06                  | 6,101.06   | 6,101.06          | 6,090.00          | 6,090.00             | 6,173.69                    |
| <b>COUNTY SUPPLEMENT</b>   |                           |            |                   |                   |                      |                             |
| 7. County Community Schools (E.C.1982[a])  |                           |            |                   |                   |                      |                             |
| a. Elementary  |                           |            |                   |                   |                      |                             |
| b. High School   | 5.26                      | 5.26       | 5.26              | 15.00             | 15.00                | 15.00                       |
| 8. Special Education   |                           |            |                   |                   |                      |                             |
| a. Special Day Class - Elementary  | 33.11                     | 33.11      | 33.11             | 55.00             | 55.00                | 55.00                       |
| b. Special Day Class - High School   |                           |            |                   |                   |                      |                             |
| 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   | 38.37                     | 38.37      | 38.37             | 70.00             | 70.00                | 70.00                       |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)  | 22,932.06                 | 22,932.06  | 23,111.00         | 22,878.00         | 22,878.00            | 22,961.69                   |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6.                |                           |            |                   |                   |                      |                             |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS                                       | 483.04                    | 483.04     | 483.04            | 485.00            | 485.00               | 485.00                      |



| Description   | 2006-07 Estimated Actuals |            |                   | 2007-08 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  | 68.47                     | 88.47      | 88.47             | 89.00             | 89.00                | 89.00                       |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study | 15.55                     | 15.55      | 15.55             | 16.00             | 16.00                | 16.00                       |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)   | 84.02                     | 104.02     | 104.02            | 105.00            | 105.00               | 105.00                      |
| 17. Adults in Correctional Facilities   |                           |            |                   |                   |                      |                             |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17)   | 23,499.12                 | 23,519.12  | 23,698.06         | 23,468.00         | 23,468.00            | 23,551.60                   |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |                           |            |                   |                   |                      |                             |
| 19. ELEMENTARY  | 182,720.00                | 182,720.00 | 182,720.00        | 206,502.00        | 206,502.00           | 206,502.00                  |
| 20. HIGH SCHOOL   | 276,846.00                | 276,846.00 | 276,846.00        | 269,797.00        | 269,797.00           | 269,797.00                  |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)   | 459,566.00                | 459,566.00 | 459,566.00        | 476,299.00        | 476,299.00           | 476,299.00                  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>   |                           |            |                   |                   |                      |                             |
| 22. ELEMENTARY  |                           |            |                   |                   |                      |                             |
| a. ADA for 5th & 6th Hours  | 9.08                      | 9.08       | 9.08              | 9.00              | 9.00                 | 9.00                        |
| b. Pupil Hours for 7th & 8th Hours  | 9.07                      | 9.07       | 9.07              | 9.00              | 9.00                 | 9.00                        |
| 23. HIGH SCHOOL   |                           |            |                   |                   |                      |                             |
| a. ADA for 5th & 6th Hours  |                           |            |                   |                   |                      |                             |
| b. Pupil 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)  |                           |            |                   | 22.00             | 22.00                | 22.00                       |
| b. All Other Block Grant Funded Charters  |                           |            |                   |                   |                      |                             |
| 25. Charter ADA Funded Through the Revenue Limit  |                           |            |                   |                   |                      |                             |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)  | 0.00                      | 0.00       | 0.00              | 22.00             | 22.00                | 22.00                       |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS  |                           |            |                   |                   |                      |                             |

| Description  | Principal Appt. Software Data ID | 2006-07 Estimated Actuals | 2007-08 Budget |
|--|----------------------------------|---------------------------|----------------|
| <b>BASE REVENUE LIMIT PER ADA</b>  |                                  |                           |                |
| 1. Base Revenue Limit per ADA (prior year)   | 0025                             | 5,175.09                  | 5,536.50       |
| 2. Inflation Increase  | 0041                             | 308.00                    | 252.00         |
| 3. All Other Adjustments   | 0042, 0525                       | 53.41                     |                |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA<br>(Sum Lines 1 through 3)  | 0024                             | 5,536.50                  | 5,788.50       |
| <b>REVENUE LIMIT SUBJECT TO DEFICIT</b>  |                                  |                           |                |
| 5. Total Base Revenue Limit  |                                  |                           |                |
| a. Base Revenue Limit per ADA (from Line 4)  | 0024                             | 5,536.50                  | 5,788.50       |
| b. Revenue Limit ADA   | 0033                             | 23,111.00                 | 22,983.69      |
| c. Total Base Revenue Limit (Lines 5a times 5b)  | 0269                             | 127,954,051.50            | 133,041,089.57 |
| 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                             | 435,957.00                | 455,590.00     |
| 14. Less: Class Size Penalties Adjustment  | 0173                             |                           |                |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines<br>5c through 11, plus Line 13, minus Lines 12 and 14) | 0082                             | 128,390,008.50            | 133,496,679.57 |
| <b>DEFICIT CALCULATION</b>   |                                  |                           |                |
| 16. Deficit Factor (E.C. Section 42238.146(b))   | 0281                             | 1.00000                   | 1.00000        |
| 17. TOTAL DEFICITED REVENUE LIMIT<br>(Line 15 times Line 16)   | 0284                             | 128,390,008.50            | 133,496,679.57 |
| <b>OTHER REVENUE LIMIT ITEMS</b>   |                                  |                           |                |
| 18. Unemployment Insurance Revenue   | 0060                             | 93,518.00                 | 45,637.00      |
| 19. Less: Longer Day/Year Penalty  | 0287                             |                           |                |
| 20. Less: Excess ROC/P Reserves Adjustment   | 0288                             |                           |                |
| 21. Less: PERS Reduction   | 0195                             | 883,002.00                | 885,187.00     |
| 22. PERS Safety Adjustment   | 0205                             |                           |                |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS<br>(Sum Lines 18 and 22, minus Lines 19 through 21)               | ---                              | (789,484.00)              | (839,550.00)   |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)  | 0088                             | 127,600,524.50            | 132,657,129.57 |

| Description   | Principal Appt. Software Data ID | 2006-07 Estimated Actuals | 2007-08 Budget |
|---|----------------------------------|---------------------------|----------------|
| <b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>   |                                  |                           |                |
| 25. Property Taxes  | 0117                             | 8,794,295.00              | 7,880,742.00   |
| 26. Miscellaneous Funds   | 0078                             |                           |                |
| 27. Community Redevelopment Funds   | 0079                             |                           |                |
| 28. Less: Charter Schools In-lieu Taxes   | 0124                             |                           | 25,000.00      |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES<br>(Sum Lines 25 through 27, minus Line 28)                                  | 0126                             | 8,794,295.00              | 7,855,742.00   |
| 30. Charter School General Purpose Block Grant Offset<br>(Unified Districts Only)                                     | 0293                             |                           |                |
| 31. STATE AID PORTION OF REVENUE LIMIT<br>(Sum Line 24, minus Lines 29 and 30.<br>If negative, then zero)             | 0111                             | 118,806,229.50            | 124,801,387.57 |
| <b>OTHER ITEMS</b>  |                                  |                           |                |
| 32. Less: County Office Funds Transfer  | 0458                             | 373,327.00                | 391,018.00     |
| 33. Core Academic Program   | 9001                             | 859,295.00                |                |
| 34. California High School Exit Exam  | 9002                             | 898,179.00                |                |
| 35. Pupil Promotion and Retention and Low STAR Score Programs   | 9003                             |                           |                |
| 36. Apprenticeship Funding  | 9006                             |                           |                |
| 37. Community Day School Additional Funding   | 9007                             | 86,615.00                 |                |
| 38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer   | 0266                             |                           |                |
| 39. Basic Aid Supplement Charter School Adjustment  | 0493                             | 61,112.50                 |                |
| 40. All Other Adjustments   | ---                              | 0.00                      | 7,000,000.00   |
| 41. TOTAL, OTHER ITEMS<br>(Sum Lines 33 through 40, minus Line 32)  | ---                              | 1,531,874.50              | 6,608,982.00   |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT<br>(Sum Lines 31 and 41)<br>(This amount should agree with Object 8011) | ---                              | 120,338,104.00            | 131,410,369.57 |
| 43. Less: Revenue Limit State Apportionment Receipts  | ---                              |                           |                |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT<br>(Line 42 minus Line 43)   | ---                              | 120,338,104.00            |                |

| <b>OTHER NON REVENUE LIMIT ITEMS</b><br>(Should be recorded in Object 8311 beginning in 2007-08) |      |  |              |
|--|------|--|--------------|
| 45. Core Academic Program  | 9001 |  | 770,234.00   |
| 46. California High School Exit Exam   | 9002 |  |              |
| 47. Pupil Promotion and Retention and Low STAR Score Programs                                    | 9003 |  | 1,056,741.00 |
| 48. Apprenticeship Funding   | 9006 |  |              |
| 49. Community Day School Additional Funding  | 9007 |  | 49,781.00    |

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                 | 98,250,574.00              | 301     | 0.00                        | 303     | 98,250,574.00                                    | 305     | 804,324.00                               |   | 307     | 97,446,250.00                               | 309     |
| 2000 - Classified Salaries                   | 31,196,606.00              | 311     | 10,000.00                   | 313     | 31,186,606.00                                    | 315     | 3,325,172.00                             |   | 317     | 27,861,434.00                               | 319     |
| 3000 - Employee Benefits (Excluding 3800)    | 38,028,952.00              | 321     | 2,809,005.00                | 323     | 35,219,947.00                                    | 325     | 1,085,055.00                             |   | 327     | 34,134,892.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 13,223,013.00              | 331     | 2.00                        | 333     | 13,223,011.00                                    | 335     | 5,779,236.00                             |   | 337     | 7,443,775.00                                | 339     |
| 5000 - Services... & (7300) Direct Support   | 16,467,368.00              | 341     | 283,101.00                  | 343     | 16,184,267.00                                    | 345     | 2,929,628.00                             |   | 347     | 13,254,639.00                               | 349     |
| TOTAL  |                            |         |                             |         | 194,064,405.00                                   | 365     |  |   | TOTAL   | 180,140,990.00                              | 369     |

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     |
| 3. Health & Welfare Benefits (E.C. 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)  |  | 3401 & 3402 | 385     |
| 7. Unemployment Insurance   |  | 3501 & 3502 | 390     |
| 3. 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   |  |             |         |
| 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 |  |             | 58.74%  |
| 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)   | 58.74%         |
| 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)   | 180,140,990.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4)  | 0.00           |



# **01 GENERAL FUND**



| Description   | Resource Codes | Object Codes           | 2006-07 Estimated Actuals |                |                           | 2007-08 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              | 126,922,325.00            | 2,952,839.00   | 129,875,164.00            | 137,204,139.00   | 2,947,160.00   | 140,151,299.00            | 7.9%                |
| 2) Federal Revenue  |                | 8100-8299              | 164,727.00                | 12,719,211.90  | 12,883,938.90             | 195,600.00       | 15,002,888.00  | 15,198,488.00             | 18.0%               |
| 3) Other State Revenue  |                | 8300-8599              | 14,532,029.36             | 15,974,577.14  | 30,506,606.50             | 12,701,129.00    | 22,105,209.00  | 34,806,338.00             | 14.1%               |
| 4) Other Local Revenue  |                | 8600-8799              | 1,791,230.77              | 10,220,156.65  | 12,011,387.42             | 1,720,227.00     | 11,392,710.00  | 13,112,937.00             | 9.2%                |
| 5) TOTAL, REVENUES  |                |                        | 143,410,312.13            | 41,866,784.69  | 185,277,096.82            | 151,821,095.00   | 51,447,967.00  | 203,269,062.00            | 9.7%                |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 76,697,771.53             | 15,166,383.99  | 91,864,155.52             | 80,788,885.00    | 17,460,689.00  | 98,249,574.00             | 7.0%                |
| 2) Classified Salaries  |                | 2000-2999              | 18,853,004.61             | 9,920,607.40   | 28,773,612.01             | 20,085,121.00    | 11,111,485.00  | 31,196,606.00             | 8.4%                |
| 3) Employee Benefits  |                | 3000-3999              | 29,045,720.20             | 7,796,544.38   | 36,842,264.58             | 30,245,671.00    | 8,563,449.00   | 38,809,120.00             | 5.3%                |
| 4) Books and Supplies   |                | 4000-4999              | 2,854,109.77              | 6,440,712.87   | 9,294,822.64              | 2,484,417.00     | 10,739,596.00  | 13,224,013.00             | 42.3%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 9,426,351.21              | 3,778,176.92   | 13,204,528.13             | 9,354,954.00     | 7,770,332.00   | 17,125,286.00             | 29.7%               |
| 6) Capital Outlay   |                | 6000-6999              | 387,839.55                | 379,245.34     | 767,084.89                | 275,000.00       | 411,386.00     | 686,386.00                | -10.5%              |
| 7) Other Outgo (excluding Transfers of Indirect/<br>Direct Support Costs)   |                | 7100-7299<br>7400-7499 | 946,675.00                | 1,934,574.51   | 2,881,249.51              | 854,766.00       | 1,919,179.00   | 2,773,945.00              | -3.7%               |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399              | (1,831,678.03)            | 1,219,422.81   | (612,255.22)              | (2,787,139.00)   | 2,129,221.00   | (657,918.00)              | 7.5%                |
| 9) TOTAL, EXPENDITURES  |                |                        | 136,379,793.84            | 46,635,668.22  | 183,015,462.06            | 141,301,675.00   | 60,105,337.00  | 201,407,012.00            | 10.0%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 7,030,518.29              | (4,768,883.53) | 2,261,634.76              | 10,519,420.00    | (8,657,370.00) | 1,862,050.00              | -17.7%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8910-8929              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out  |                | 7610-7629              | 208,656.00                | 975,000.00     | 1,183,656.00              | 212,703.00       | 995,000.00     | 1,207,703.00              | 2.0%                |
| 2) Other Sources/Uses   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (7,628,868.78)            | 7,628,868.78   | 0.00                      | (9,652,370.00)   | 9,652,370.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (7,837,524.78)            | 6,653,868.78   | (1,183,656.00)            | (9,865,073.00)   | 8,657,370.00   | (1,207,703.00)            | 2.0%                |



| Description  | Resource Codes | Object Codes | 2006-07 Estimated Actuals |                |                           | 2007-08 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>                     |                |              | (807,006.49)              | 1,884,985.25   | 1,077,978.76              | 654,347.00       | 0.00           | 654,347.00                | -39.1               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791         | 14,214,800.49             | 2,756,249.75   | 16,971,050.24             | 13,407,794.00    | 4,641,235.00   | 18,049,029.00             | 6.2                 |
| 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)  |                |              | 14,214,800.49             | 2,756,249.75   | 16,971,050.24             | 13,407,794.00    | 4,641,235.00   | 18,049,029.00             | 6.2                 |
| d) Other Restatements  |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0                 |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 14,214,800.49             | 2,756,249.75   | 16,971,050.24             | 13,407,794.00    | 4,641,235.00   | 18,049,029.00             | 6.2                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 13,407,794.00             | 4,641,235.00   | 18,049,029.00             | 14,062,141.00    | 4,641,235.00   | 18,703,376.00             | 3.1                 |
| 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         | 150,000.00                | 0.00           | 150,000.00                | 150,000.00       | 0.00           | 150,000.00                | 0.0                 |
| Prepaid Expenditures   |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0                 |
| 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                      | 4,641,235.00   | 4,641,235.00              | 0.00             | 4,641,235.00   | 4,641,235.00              | 0.0                 |
| b) Designated Amounts  |                |              |                           |                |                           |                  |                |                           |                     |
| Designated for Economic Uncertainties  |                | 9770         | 7,643,750.00              | 0.00           | 7,643,750.00              | 8,643,612.00     | 0.00           | 8,643,612.00              | 13.1                |
| 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         | 5,564,044.00              | 0.00           | 5,564,044.00              | 5,218,529.00     | 0.00           | 5,218,529.00              | -6.2                |
| 0110 E-Rate Technology Program   | 0000           | 9780         |                           |                |                           | 486,006.00       |                | 486,006.00                |                     |
| 0750 Mandated Costs  | 0000           | 9780         |                           |                |                           | 3,399,117.00     |                | 3,399,117.00              |                     |
| Lottery  | 1100           | 9780         |                           |                |                           | 1,333,406.00     |                | 1,333,406.00              |                     |
| 0110 E-Rate Technology Program   | 0000           | 9780         | 486,006.00                |                | 486,006.00                |                  |                |                           |                     |
| 0750 Mandated Costs  | 0000           | 9780         | 3,399,117.00              |                | 3,399,117.00              |                  |                |                           |                     |
| Lottery  | 1100           | 9780         | 1,678,921.00              |                | 1,678,921.00              |                  |                |                           |                     |
| 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 | 2006-07 Estimated Actuals |                |                           | 2007-08 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         | 19,088,884.00             | 4,641,235.00   | 23,730,119.00             |                  |                |                           |                     |
| 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         | 116,410.00                | 0.00           | 116,410.00                |                  |                |                           |                     |
| 3) Accounts Receivable   |                | 9200         | 2,000,000.00              | 0.00           | 2,000,000.00              |                  |                |                           |                     |
| 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         | 150,000.00                | 0.00           | 150,000.00                |                  |                |                           |                     |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets  |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Fixed Assets  |                | 9400         |                           |                |                           |                  |                |                           |                     |
| 10) TOTAL, ASSETS  |                |              | 21,407,794.00             | 4,641,235.00   | 26,049,029.00             |                  |                |                           |                     |
| <b>H. LIABILITIES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable  |                | 9500         | 8,000,000.00              | 0.00           | 8,000,000.00              |                  |                |                           |                     |
| 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  |                |              | 8,000,000.00              | 0.00           | 8,000,000.00              |                  |                |                           |                     |
| <b>I. FUND EQUITY</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 13,407,794.00             | 4,641,235.00   | 18,049,029.00             |                  |                |                           |                     |

| Description  | Resource Codes                              | Object Codes | 2006-07 Estimated Actuals |                      |                           | 2007-08 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         | 120,338,135.00            | 0.00                 | 120,338,135.00            | 131,410,370.00        | 0.00                 | 131,410,370.00            | 9.1                 |
| 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         | (140,268.00)              | 0.00                 | (140,268.00)              | 0.00                  | 0.00                 | 0.00                      | -100.0              |
| Tax Relief Subventions                                   |   |              |                           |                      |                           |                       |                      |                           |                     |
| Homeowners' Exemptions                                   |   | 8021         | 200,000.00                | 0.00                 | 200,000.00                | 150,000.00            | 0.00                 | 150,000.00                | -25.0               |
| Timber Yield Tax   |   | 8022         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0                 |
| Other Subventions/In-Lieu Taxes                          |   | 8029         | 2,000.00                  | 0.00                 | 2,000.00                  | 2,000.00              | 0.00                 | 2,000.00                  | 0.0                 |
| County & District Taxes                                  |   |              |                           |                      |                           |                       |                      |                           |                     |
| Secured Roll Taxes                                       |   | 8041         | 8,792,295.00              | 0.00                 | 8,792,295.00              | 8,800,000.00          | 0.00                 | 8,800,000.00              | 0.1                 |
| Unsecured Roll Taxes                                     |   | 8042         | 970,000.00                | 0.00                 | 970,000.00                | 600,000.00            | 0.00                 | 600,000.00                | -38.1               |
| Prior Years' Taxes                                       |   | 8043         | 200,000.00                | 0.00                 | 200,000.00                | 200,000.00            | 0.00                 | 200,000.00                | 0.0                 |
| Supplemental Taxes                                       |   | 8044         | 1,608,000.00              | 0.00                 | 1,608,000.00              | 1,098,742.00          | 0.00                 | 1,098,742.00              | -31.7               |
| Education Revenue Augmentation Fund (ERAF)               |   | 8045         | (3,008,000.00)            | 0.00                 | (3,008,000.00)            | (3,000,000.00)        | 0.00                 | (3,000,000.00)            | -0.3                |
| 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 on Delinquent Revenue Limit Taxes |   | 8048         | 30,000.00                 | 0.00                 | 30,000.00                 | 30,000.00             | 0.00                 | 30,000.00                 | 0.0                 |
| 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>128,992,162.00</b>     | <b>0.00</b>          | <b>128,992,162.00</b>     | <b>139,291,112.00</b> | <b>0.00</b>          | <b>139,291,112.00</b>     | <b>8.1</b>          |
| Revenue Limit Transfers                                  |   |              |                           |                      |                           |                       |                      |                           |                     |
| Unrestricted Revenue Limit Transfers - Current Year      | 0000  | 8091         | (2,952,839.00)            |                      | (2,952,839.00)            | (2,947,160.00)        |                      | (2,947,160.00)            | -0.2                |
| Continuation Education ADA Transfer                      | 2200  | 8091         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0                 |
| Community Day Schools Transfer                           | 2430  | 8091         |                           | 174,749.00           | 174,749.00                |                       | 52,097.00            | 52,097.00                 | -70.0               |
| Special Education ADA Transfer                           | 6500  | 8091         |                           | 2,778,090.00         | 2,778,090.00              |                       | 2,895,063.00         | 2,895,063.00              | 4.3                 |
| ROC/P Apprentice Hours Transfer                          | 6350  | 8091         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0                 |
| 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         | 883,002.00                | 0.00                 | 883,002.00                | 885,187.00            | 0.00                 | 885,187.00                | 0.2                 |
| Transfers to Charter Schools in Lieu of Property Taxes   |   | 8096         |                           |                      |                           | (25,000.00)           | 0.00                 | (25,000.00)               |                     |
| 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>126,922,325.00</b>     | <b>2,952,839.00</b>  | <b>129,875,164.00</b>     | <b>137,204,139.00</b> | <b>2,947,160.00</b>  | <b>140,151,299.00</b>     | <b>7.9</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                      | 3,535,418.00         | 3,535,418.00              | 0.00                  | 3,548,005.00         | 3,548,005.00              | 0.4                 |
| Special Education Discretionary Grants                   |   | 8182         | 0.00                      | 223,087.00           | 223,087.00                | 0.00                  | 145,324.00           | 145,324.00                | -34.9               |
| 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         |                           | 8,288,651.42         | 8,288,651.42              |                       | 10,148,162.00        | 10,148,162.00             | 22.4                |
| Vocational and Applied Technology Education              | 3500-3699                                   | 8290         |                           | 202,797.00           | 202,797.00                |                       | 207,165.00           | 207,165.00                | 2.2                 |
| Safe and Drug Free Schools                               | 3700-3799                                   | 8290         |                           | 119,108.00           | 119,108.00                |                       | 117,905.00           | 117,905.00                | -1.0                |
| JTPA / WIA   | 5600-5625                                   | 8290         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0                 |
| Other Federal Revenue                                    | All Other                                   | 8290         | 164,727.00                | 350,150.48           | 514,877.48                | 195,600.00            | 836,327.00           | 1,031,927.00              | 100.4               |
| <b>TOTAL, FEDERAL REVENUE</b>                            |   |              | <b>164,727.00</b>         | <b>12,719,211.90</b> | <b>12,883,938.90</b>      | <b>195,600.00</b>     | <b>15,002,888.00</b> | <b>15,198,488.00</b>      | <b>18.0</b>         |

| Description                                    | Resource Codes                           | Object Codes | 2006-07 Estimated Actuals |                      |                           | 2007-08 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         |                           |                      |                           | 1,826,975.00         |                      | 1,826,975.00              |                     |
| Prior Years                                    | 0000                                     | 8319         |                           |                      |                           | 0.00                 |                      | 0.00                      |                     |
| Community Day School Additional Funding        |  |              |                           |                      |                           |                      |                      |                           |                     |
| Current Year                                   | 2430                                     | 8311         |                           |                      |                           |                      | 49,781.00            | 49,781.00                 |                     |
| Prior Years                                    | 2430                                     | 8319         |                           |                      |                           |                      | 0.00                 | 0.00                      |                     |
| ROC/P Entitlement                              |  |              |                           |                      |                           |                      |                      |                           |                     |
| Current Year                                   | 6350-6360                                | 8311         |                           | 1,587,285.00         | 1,587,285.00              |                      | 1,662,000.00         | 1,662,000.00              | 4.7%                |
| Prior Years                                    | 6350-6360                                | 8319         |                           | 74,445.00            | 74,445.00                 |                      | 2.00                 | 2.00                      | -100.0%             |
| Special Education Master Plan                  |  |              |                           |                      |                           |                      |                      |                           |                     |
| Current Year                                   | 6500                                     | 8311         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Prior Years                                    | 6500                                     | 8319         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Gifted and Talented Pupils                     | 7140                                     | 8311         |                           | 206,216.00           | 206,216.00                |                      | 208,848.00           | 208,848.00                | 1.3%                |
| Home-to-School Transportation                  | 7230                                     | 8311         |                           | 593,301.00           | 593,301.00                |                      | 617,270.00           | 617,270.00                | 4.0%                |
| School Improvement Program                     | 7260-7265                                | 8311         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Economic Impact Aid                            | 7090-7091                                | 8311         |                           | 2,113,359.94         | 2,113,359.94              |                      | 2,958,751.00         | 2,958,751.00              | 40.0%               |
| Spec. Ed. Transportation                       | 7240                                     | 8311         |                           | 433,693.00           | 433,693.00                |                      | 451,214.00           | 451,214.00                | 4.0%                |
| 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                      | 24.00                | 24.00                     | 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         | 7,814,144.00              | 0.00                 | 7,814,144.00              | 7,706,114.00         | 0.00                 | 7,706,114.00              | -1.4%               |
| 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         | 3,436,710.00              | 0.00                 | 3,436,710.00              | 0.00                 | 0.00                 | 0.00                      | -100.0%             |
| State Lottery Revenue                          |  | 8560         | 2,954,031.00              | 509,372.00           | 3,463,403.00              | 3,027,640.00         | 609,460.00           | 3,637,100.00              | 5.0%                |
| 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                     | 6760                                     | 8590         |                           | 297,079.00           | 297,079.00                |                      | 495,121.00           | 495,121.00                | 66.7%               |
| Miller Unruh Reading Program                   | 7200                                     | 8590         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Demo Program, Reading & Math                   | 7050                                     | 8590         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Supplemental School Counseling Program         | 7080                                     | 8590         |                           | 402,757.85           | 402,757.85                |                      | 655,210.00           | 655,210.00                | 62.7%               |
| Instructional Materials                        | 7155, 7156, 7157, 7158, 7160, 7170, 7180 | 8590         |                           | 1,466,195.41         | 1,466,195.41              |                      | 1,679,339.00         | 1,679,339.00              | 14.5%               |
| Staff Development                              | 7292, 7294, 7295, 7296, 7305             | 8590         |                           | 545,000.00           | 545,000.00                |                      | 456,250.00           | 456,250.00                | -16.3%              |
| 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         |                           | 34,899.97            | 34,899.97                 |                      | 41,754.00            | 41,754.00                 | 19.6%               |
| 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         |                           | 95,120.00            | 95,120.00                 |                      | 104,462.00           | 104,462.00                | 9.8%                |
| 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         |                           | 601,776.00           | 601,776.00                |                      | 722,131.00           | 722,131.00                | 20.0%               |
| Targeted Instructional Improvement Block Grant | 7394                                     | 8590         |                           | 1,248,181.00         | 1,248,181.00              |                      | 1,304,724.00         | 1,304,724.00              | 4.5%                |
| School and Library Improvement Block Grant     | 7395                                     | 8590         |                           | 1,846,522.00         | 1,846,522.00              |                      | 1,921,121.00         | 1,921,121.00              | 4.0%                |
| Quality Education Investment Act               | 7400                                     | 8590         |                           |                      |                           |                      | 0.00                 | 0.00                      |                     |
| All Other State Revenue                        | All Other                                | 8590         | 327,144.36                | 3,919,349.97         | 4,246,494.33              | 140,400.00           | 8,167,771.00         | 8,308,171.00              | 95.6%               |
| <b>TOTAL, OTHER STATE REVENUE</b>              |  |              | <b>14,532,029.36</b>      | <b>15,974,577.14</b> | <b>30,506,606.50</b>      | <b>12,701,129.00</b> | <b>22,105,209.00</b> | <b>34,806,338.00</b>      | <b>14.1%</b>        |

| Description  | Resource Codes | Object Codes | 2006-07 Estimated Actuals |                      |                                 | 2007-08 Budget        |                      |                                 | % Di<br>Colun<br>C & I |
|--|----------------|--------------|---------------------------|----------------------|---------------------------------|-----------------------|----------------------|---------------------------------|------------------------|
|  |                |              | Unrestricted<br>(A)       | Restricted<br>(B)    | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)   | Restricted<br>(E)    | Total Fund<br>col. D + E<br>(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.                     |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Prior Years' Taxes   |                | 8617         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Supplemental Taxes   |                | 8618         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Non-Ad Valorem Taxes   |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Other  |                | 8622         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Community Redevelopment Funds<br>Not Subject to RL Deduction                   |                | 8625         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 10,000.00            | 10,000.00                       | ↑                      |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes           |                | 8629         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Sales  |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| Sale of Equipment/Supplies   |                | 8631         | 0.00                      | 0.00                 | 0.00                            | 5,000.00              | 0.00                 | 5,000.00                        | ↑                      |
| Sale of Publications   |                | 8632         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Food Service Sales   |                | 8634         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| All Other Sales  |                | 8639         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Leases and Rentals   |                | 8650         | 46,779.75                 | 0.00                 | 46,779.75                       | 47,005.00             | 0.00                 | 47,005.00                       | 0.                     |
| Interest   |                | 8660         | 1,313,484.05              | 0.00                 | 1,313,484.05                    | 1,204,500.00          | 0.00                 | 1,204,500.00                    | -8.                    |
| Net Increase (Decrease) in the Fair Value<br>of Investments                    |                | 8662         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Fees and Contracts   |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| Non-Resident Students  |                | 8672         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Transportation Fees From Individuals   |                | 8675         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Transportation Services  | 7230, 7240     | 8677         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 0.                     |
| Interagency Services   | All Other      | 8677         | 0.00                      | 131,016.74           | 131,016.74                      | 0.00                  | 265,250.00           | 265,250.00                      | 102.                   |
| Mitigation/Developer Fees  |                | 8681         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| All Other Fees and Contracts   |                | 8689         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Other Local Revenue  |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| Plus: Misc Funds Non-Revenue<br>Limit (50%) Adjustment                         |                | 8691         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Pass-Through Revenues From<br>Local Sources                                    |                | 8697         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| All Other Local Revenue  |                | 8699         | 430,966.97                | 40,497.91            | 471,464.88                      | 463,722.00            | 170,000.00           | 633,722.00                      | 34.                    |
| Tuition  |                | 8710         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Transfers from Sponsoring LEAs to Charter<br>Schools in Lieu of Property Taxes |                | 8780         | 0.00                      | 0.00                 | 0.00                            |                       |                      |                                 |                        |
| All Other Transfers In   |                | 8781-8783    | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| Transfers of Apportionments  |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| Special Education SELPA Transfers  |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| From Districts or Charter Schools  | 6500           | 8791         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 0.                     |
| From County Offices  | 6500           | 8792         |                           | 10,048,642.00        | 10,048,642.00                   |                       | 10,947,460.00        | 10,947,460.00                   | 8.                     |
| From JPAs  | 6500           | 8793         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 0.                     |
| ROC/P Transfers  |                |              |                           |                      |                                 |                       |                      |                                 |                        |
| From Districts or Charter Schools  | 6350, 6360     | 8791         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 0.                     |
| From County Offices  | 6350, 6360     | 8792         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 0.                     |
| From JPAs  | 6350, 6360     | 8793         |                           | 0.00                 | 0.00                            |                       | 0.00                 | 0.00                            | 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.                     |
| From County Offices  | All Other      | 8792         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| All Other Transfers In From All Others   |                | 8799         | 0.00                      | 0.00                 | 0.00                            | 0.00                  | 0.00                 | 0.00                            | 0.                     |
| <b>TOTAL, OTHER LOCAL REVENUE</b>  |                |              | <b>1,791,230.77</b>       | <b>10,220,156.65</b> | <b>12,011,387.42</b>            | <b>1,720,227.00</b>   | <b>11,392,710.00</b> | <b>13,112,937.00</b>            | <b>9.</b>              |
| <b>TOTAL, REVENUES</b>   |                |              | <b>143,410,312.13</b>     | <b>41,866,784.69</b> | <b>185,277,096.82</b>           | <b>151,821,095.00</b> | <b>51,447,967.00</b> | <b>203,269,062.00</b>           | <b>9.</b>              |

| Description   | Resource Codes | Object Codes | 2006-07 Estimated Actuals |                      |                           | 2007-08 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>                                |                |              |                           |                      |                           |                      |                      |                           |                     |
| Teachers' Salaries  |                | 1100         | 65,895,592.36             | 10,031,299.17        | 75,926,891.53             | 69,352,690.00        | 11,424,307.00        | 80,776,997.00             | 6.4%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 3,751,107.51              | 2,388,898.32         | 6,140,005.83              | 4,009,450.00         | 2,729,232.00         | 6,738,682.00              | 9.8%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 6,654,167.89              | 759,383.43           | 7,413,551.32              | 7,001,739.00         | 841,893.00           | 7,843,632.00              | 5.8%                |
| Other Certificated Salaries                                 |                | 1900         | 396,903.77                | 1,986,803.07         | 2,383,706.84              | 425,006.00           | 2,465,257.00         | 2,890,263.00              | 21.3%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>76,697,771.53</b>      | <b>15,166,383.99</b> | <b>91,864,155.52</b>      | <b>80,788,885.00</b> | <b>17,460,689.00</b> | <b>98,249,574.00</b>      | <b>7.0%</b>         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Instructional Aides' Salaries                               |                | 2100         | 833,279.49                | 3,660,149.49         | 4,493,428.98              | 816,676.00           | 4,132,376.00         | 4,949,052.00              | 10.1%               |
| Classified Support Salaries                                 |                | 2200         | 8,713,904.46              | 4,429,164.07         | 13,143,068.53             | 9,573,620.00         | 4,897,757.00         | 14,471,377.00             | 10.1%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 2,447,466.78              | 515,233.63           | 2,962,700.41              | 2,048,910.00         | 562,798.00           | 2,611,708.00              | -11.8%              |
| Clerical, Technical and Office Salaries                     |                | 2400         | 6,558,741.18              | 1,217,868.00         | 7,776,609.18              | 7,253,254.00         | 1,411,529.00         | 8,664,783.00              | 11.4%               |
| Other Classified Salaries                                   |                | 2900         | 299,612.70                | 98,192.21            | 397,804.91                | 392,661.00           | 107,025.00           | 499,686.00                | 25.6%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>18,853,004.61</b>      | <b>9,920,607.40</b>  | <b>28,773,612.01</b>      | <b>20,085,121.00</b> | <b>11,111,485.00</b> | <b>31,196,606.00</b>      | <b>8.4%</b>         |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                      |                           |                      |                      |                           |                     |
| STRS  |                | 3101-3102    | 6,401,967.97              | 1,241,196.32         | 7,643,164.29              | 6,372,901.00         | 1,372,696.00         | 7,745,597.00              | 1.3%                |
| PERS  |                | 3201-3202    | 1,596,626.66              | 872,917.07           | 2,469,543.73              | 1,778,159.00         | 902,266.00           | 2,680,425.00              | 8.5%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,440,352.13              | 955,924.61           | 3,396,276.74              | 2,603,338.00         | 1,010,545.00         | 3,613,883.00              | 6.4%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 13,618,522.24             | 3,460,735.51         | 17,079,257.75             | 14,289,069.00        | 3,934,134.00         | 18,223,203.00             | 6.7%                |
| Unemployment Insurance                                      |                | 3501-3502    | 47,895.08                 | 35,658.72            | 83,553.80                 | 52,065.00            | 67,327.00            | 119,392.00                | 42.9%               |
| Workers' Compensation                                       |                | 3601-3602    | 1,679,451.86              | 425,583.68           | 2,105,035.54              | 1,754,146.00         | 496,694.00           | 2,250,840.00              | 6.9%                |
| OPEB, Allocated   |                | 3701-3702    | 2,209,156.37              | 604,857.99           | 2,814,014.36              | 2,209,252.00         | 598,053.00           | 2,807,305.00              | -0.2%               |
| OPEB, Active Employees                                      |                | 3751-3752    |                           |                      |                           | 87,680.00            | 475.00               | 88,155.00                 |                     |
| PERS Reduction  |                | 3801-3802    | 558,795.89                | 199,670.48           | 758,466.37                | 598,909.00           | 181,259.00           | 780,168.00                | 2.9%                |
| Other Employee Benefits                                     |                | 3901-3902    | 492,952.00                | 0.00                 | 492,952.00                | 500,152.00           | 0.00                 | 500,152.00                | 1.5%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>29,045,720.20</b>      | <b>7,796,544.38</b>  | <b>36,842,264.58</b>      | <b>30,245,671.00</b> | <b>8,563,449.00</b>  | <b>38,809,120.00</b>      | <b>5.3%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                      |                           |                      |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                      | 1,840,732.63         | 1,840,732.63              | 4,050.00             | 1,512,105.00         | 1,516,155.00              | -17.6%              |
| Books and Other Reference Materials                         |                | 4200         | 22,888.23                 | 419,380.61           | 442,268.84                | 42,196.00            | 324,058.00           | 366,254.00                | -17.2%              |
| Materials and Supplies                                      |                | 4300         | 2,352,507.83              | 3,325,489.73         | 5,677,997.56              | 2,059,275.00         | 8,285,207.00         | 10,324,482.00             | 81.8%               |
| Noncapitalized Equipment                                    |                | 4400         | 478,713.71                | 855,109.90           | 1,333,823.61              | 378,896.00           | 638,228.00           | 1,017,122.00              | -23.7%              |
| Food  |                | 4700         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>2,854,109.77</b>       | <b>6,440,712.87</b>  | <b>9,294,822.64</b>       | <b>2,484,417.00</b>  | <b>10,739,596.00</b> | <b>13,224,013.00</b>      | <b>42.3%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                      |                           |                      |                      |                           |                     |
| Subagreements for Services                                  |                | 5100         |                           |                      |                           | 325,000.00           | 1,178,542.00         | 1,503,542.00              |                     |
| Travel and Conferences                                      |                | 5200         | 102,251.60                | 396,562.38           | 498,813.98                | 142,183.00           | 413,470.00           | 555,653.00                | 11.4%               |
| Dues and Memberships  |                | 5300         | 29,013.69                 | 2,556.30             | 31,569.99                 | 26,816.00            | 2,760.00             | 29,576.00                 | -6.3%               |
| Insurance   |                | 5400 - 5450  | 939,623.00                | 25,000.00            | 964,623.00                | 959,633.00           | 80,000.00            | 1,039,633.00              | 7.8%                |
| Operations and Housekeeping Services                        |                | 5500         | 4,423,030.31              | 33,381.70            | 4,456,412.01              | 4,665,374.00         | 33,685.00            | 4,699,059.00              | 5.4%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,034,136.82              | 320,891.86           | 1,355,028.68              | 972,514.00           | 585,300.00           | 1,557,814.00              | 15.0%               |
| Transfers of Direct Costs                                   |                | 5710         | 333,153.35                | (333,153.35)         | 0.00                      | 328,895.00           | (328,895.00)         | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (12,102.30)               | (49,649.81)          | (61,752.11)               | (21,710.00)          | (53,402.00)          | (75,112.00)               | 21.6%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,788,602.38              | 3,363,703.06         | 5,152,305.44              | 1,133,322.00         | 5,826,445.00         | 6,959,767.00              | 35.1%               |
| Communications  |                | 5900         | 788,642.36                | 18,884.78            | 807,527.14                | 822,927.00           | 32,427.00            | 855,354.00                | 5.9%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>9,426,351.21</b>       | <b>3,778,176.92</b>  | <b>13,204,528.13</b>      | <b>9,354,954.00</b>  | <b>7,770,332.00</b>  | <b>17,125,286.00</b>      | <b>29.7%</b>        |

| Description  | Resource Codes | Object Codes | 2006-07 Estimated Actuals |                      |                           | 2007-08 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         | 25,725.00                 | 8,611.54             | 34,336.54                 | 0.00                  | 0.00                 | 0.00                      | -100.0              |
| Buildings and Improvements of Buildings  |                | 6200         | 132,079.36                | 0.00                 | 132,079.36                | 225,000.00            | 208,000.00           | 433,000.00                | 227.0               |
| 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         | 230,035.19                | 360,449.94           | 590,485.13                | 50,000.00             | 203,386.00           | 253,386.00                | -57.0               |
| Equipment Replacement  |                | 6500         | 0.00                      | 10,183.86            | 10,183.86                 | 0.00                  | 0.00                 | 0.00                      | -100.0              |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>387,839.55</b>         | <b>379,245.34</b>    | <b>767,084.89</b>         | <b>275,000.00</b>     | <b>411,386.00</b>    | <b>686,386.00</b>         | <b>-10.0</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                                   |                | 7141         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0                 |
| Payments to Districts or Charter Schools   |                | 7142         | 0.00                      | 245,000.00           | 245,000.00                | 0.00                  | 245,000.00           | 245,000.00                | 0.0                 |
| Payments to County Offices   |                | 7143         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0                 |
| 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/IP 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         |                           | 1,661,730.00         | 1,661,730.00              |                       | 1,662,002.00         | 1,662,002.00              | 0.0                 |
| Other Transfers of Apportionments  | All Other      | 7221-7223    | 58,807.00                 | 27,844.51            | 86,651.51                 | 60,491.00             | 12,177.00            | 72,668.00                 | -16.0               |
| Transfers to Charter Schools in Lieu of Property Taxes                           |                | 7280         | 0.00                      | 0.00                 | 0.00                      |                       |                      |                           |                     |
| 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         | 378,209.00                | 0.00                 | 378,209.00                | 359,275.00            | 0.00                 | 359,275.00                | -5.0                |
| Other Debt Service - Principal   |                | 7439         | 509,659.00                | 0.00                 | 509,659.00                | 435,000.00            | 0.00                 | 435,000.00                | -14.0               |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b> |                |              | <b>946,675.00</b>         | <b>1,934,574.51</b>  | <b>2,881,249.51</b>       | <b>854,766.00</b>     | <b>1,919,179.00</b>  | <b>2,773,945.00</b>       | <b>-3.0</b>         |
| <b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                                |                |              |                           |                      |                           |                       |                      |                           |                     |
| Transfers of Indirect Costs  |                | 7310         | (1,219,422.81)            | 1,219,422.81         | 0.00                      | (2,129,221.00)        | 2,129,221.00         | 0.00                      | 0.0                 |
| Transfers of Indirect Costs - Interfund  |                | 7350         | (561,261.22)              | 0.00                 | (561,261.22)              | (612,918.00)          | 0.00                 | (612,918.00)              | 9.0                 |
| Transfers of Direct Support Costs  |                | 7370         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0                 |
| Transfers of Direct Support Costs - Interfund                                    |                | 7380         | (50,994.00)               | 0.00                 | (50,994.00)               | (45,000.00)           | 0.00                 | (45,000.00)               | -11.0               |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>(1,831,678.03)</b>     | <b>1,219,422.81</b>  | <b>(612,255.22)</b>       | <b>(2,787,139.00)</b> | <b>2,129,221.00</b>  | <b>(657,918.00)</b>       | <b>7.0</b>          |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>136,379,793.84</b>     | <b>46,635,668.22</b> | <b>183,015,462.06</b>     | <b>141,301,675.00</b> | <b>60,105,337.00</b> | <b>201,407,012.00</b>     | <b>10.0</b>         |

| Description   | Resource Codes | Object Codes | 2006-07 Estimated Actuals |                |                           | 2007-08 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                      | 975,000.00     | 975,000.00                | 0.00             | 985,000.00     | 985,000.00                | 1.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 208,656.00                | 0.00           | 208,656.00                | 212,703.00       | 10,000.00      | 222,703.00                | 6.7%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 208,656.00                | 975,000.00     | 1,183,656.00              | 212,703.00       | 995,000.00     | 1,207,703.00              | 2.0%                |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>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 from Funds of 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         | (7,898,654.85)            | 7,898,654.85   | 0.00                      | (9,922,370.00)   | 9,922,370.00   | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                            |                | 8990         | 19,786.07                 | (19,786.07)    | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Categorical Education Block Grant Transfers                       |                | 8995         | 250,000.00                | (250,000.00)   | 0.00                      | 270,000.00       | (270,000.00)   | 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  |                |              | (7,628,868.78)            | 7,628,868.78   | 0.00                      | (9,652,370.00)   | 9,652,370.00   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (7,837,524.78)            | 6,653,868.78   | (1,183,656.00)            | (9,865,073.00)   | 8,657,370.00   | (1,207,703.00)            | 2.0%                |



| <b>Resource</b>                          | <b>Description</b>  | <b>2006-07<br/>Estimated Actuals</b> | <b>2007-08<br/>Budget</b> |
|--|---|--------------------------------------|---------------------------|
| 5640                                     | Medi-Cal Billing Option   | 15,040.00                            | 15,040.00                 |
| 6091                                     | Cal-SAFE Academic and Supportive Services                           | 93,662.00                            | 93,662.00                 |
| 6286                                     | English Language Acquisition Program, Teacher Training & Student    | 260,554.00                           | 260,554.00                |
| 6405                                     | School Safety & Violence Prevention, Grades 8-12                    | 192,839.00                           | 192,839.00                |
| 6760                                     | Arts and Music Block Grant  | 297,079.00                           | 297,079.00                |
| 6761                                     | Arts, Music, and Physical Education Supplies and Equipment          | 0.00                                 | 0.00                      |
| 7055                                     | CAHSEE Intensive Instruction and Services                           | 297,695.00                           | 297,695.00                |
| 7157                                     | Instructional Materials: English Language Learners                  | 10,905.00                            | 10,905.00                 |
| 7158                                     | Instructional Materials - Williams Case                             | 289,478.00                           | 289,478.00                |
| 7271                                     | California Peer Assistance & Review Program for Teacher (CPARP)     | 18,244.00                            | 18,244.00                 |
| 7294                                     | Staff Development: Mathematics and Reading (AB 466)                 | 822,799.00                           | 822,799.00                |
| 7325                                     | Staff Development: Administrator Training                           | 32,358.00                            | 32,358.00                 |
| 7390                                     | Pupil Retention Block Grant   | 165,477.00                           | 165,477.00                |
| 7393                                     | Professional Development Block Grant                                | 119,171.00                           | 119,171.00                |
| 7396                                     | Discretionary Block Grant - School Site                             | 599,790.00                           | 599,790.00                |
| 7397                                     | Discretionary Block Grant - School District                         | 358,579.00                           | 358,579.00                |
| 7398                                     | Instructional Materials, Library Materials and Education Technology | 294,030.00                           | 294,030.00                |
| 8150                                     | Ongoing & Major Maintenance Account (RMA: Education Code Secti      | 575,469.00                           | 575,469.00                |
| 9010                                     | Other Local   | 198,066.00                           | 198,066.00                |
| <b>Total, Legally Restricted Balance</b> |   | <b>4,641,235.00</b>                  | <b>4,641,235.00</b>       |

# **11 ADULT EDUCATION FUND**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 294,318.00                   | 0.00              | -100.0%               |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 276,455.00        | New                   |
| 4) Other Local Revenue  |                | 8600-8799               | 4,201.15                     | 5,000.00          | 19.0%                 |
| 5) TOTAL, REVENUES  |                |                         | 298,519.15                   | 281,455.00        | -5.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 132,815.15                   | 108,050.00        | -18.6%                |
| 2) Classified Salaries  |                | 2000-2999               | 70,105.26                    | 91,518.00         | 30.5%                 |
| 3) Employee Benefits  |                | 3000-3999               | 48,650.18                    | 65,499.00         | 34.6%                 |
| 4) Books and Supplies   |                | 4000-4999               | 4,678.94                     | 10,376.00         | 121.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,112.35                     | 6,200.00          | 457.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 12,302.00                    | 16,388.00         | 33.2%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 269,663.88                   | 298,031.00        | 10.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 28,855.27                    | (16,576.00)       | -157.4%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 18,241.00                    | 16,576.00         | -9.1%                 |
| b) Transfers Out  |                | 7610-7629               | 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  |                |                         | 18,241.00                    | 16,576.00         | -9.1%                 |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 47,096.27                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 67,099.73                    | 114,196.00        | 70.2%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 67,099.73                    | 114,196.00        | 70.2%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 67,099.73                    | 114,196.00        | 70.2%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 114,196.00                   | 114,196.00        | 0.0%                  |
| Lottery   | 1100           | 9780         | 5,985.00                     |                   |                       |
| Adult Education   | 6390           | 9780         | 108,211.00                   |                   |                       |
| c) Undesignated Amount  |                |              |                              |                   |                       |
| d) Unappropriated Amount  |                | 9790         | 0.00                         | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 112,996.00                   |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 1,200.00                     |                   |                       |
| 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  |                |              | 114,196.00                   |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 114,196.00                   |                   |                       |

| Description   | Resource Codes                                 | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|--|--------------|------------------------------|-------------------|-----------------------|
| <b>REVENUE LIMIT SOURCES</b>                                  |  |              |                              |                   |                       |
| Principal Apportionment<br>State Aid - Current Year           |  | 8011         | 253,066.00                   | 0.00              | -100.0%               |
| State Aid - Prior Years                                       |  | 8019         | 41,252.00                    | 0.00              | -100.0%               |
| 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>294,318.00</b>            | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>FEDERAL REVENUE</b>  |  |              |                              |                   |                       |
| Interagency Contracts Between LEAs                            |  | 8285         | 0.00                         | 0.00              | 0.0%                  |
| NCLB / IASA   | 3000-3299, 4000-4139,<br>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>                                 |  |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                                    |  |              |                              |                   |                       |
| Other State Apportionments<br>Adult Education<br>Current Year | 6390   | 8311         |                              | 276,455.00        |                       |
| Prior Years   | 6390   | 8319         |                              | 0.00              |                       |
| All Other State Revenue                                       |  | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                             |  |              | <b>0.00</b>                  | <b>276,455.00</b> | <b>New</b>            |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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         | 3,650.15                     | 2,500.00          | -31.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 396.00                       | 2,500.00          | 531.3%                |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 155.00                       | 0.00              | -100.0%               |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>4,201.15</b>              | <b>5,000.00</b>   | <b>19.0%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>298,519.15</b>            | <b>281,455.00</b> | <b>-5.7%</b>          |

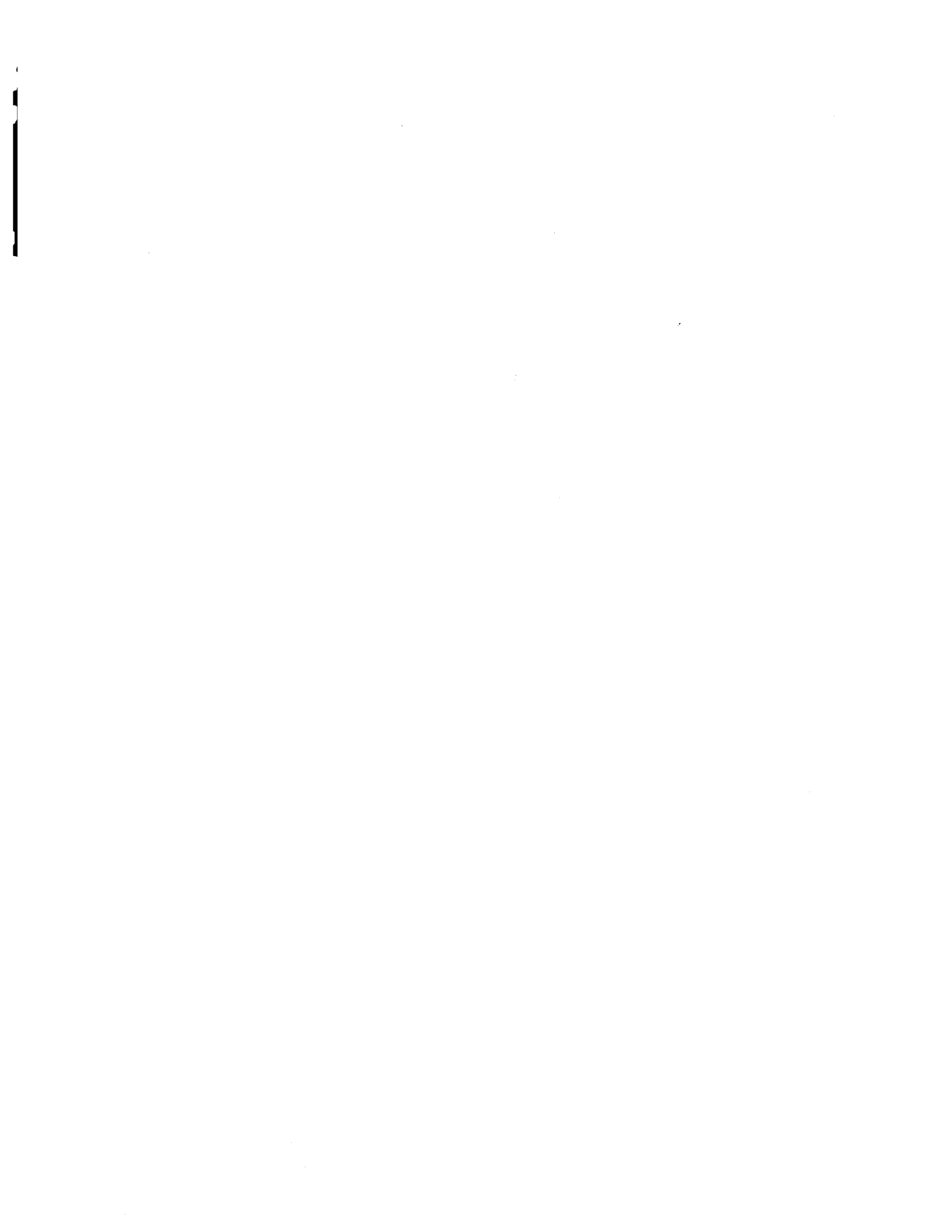


| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Teachers' Salaries                                     |                | 1100         | 89,826.23                    | 64,920.00         | -27.7%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 42,988.92                    | 43,130.00         | 0.3%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>132,815.15</b>            | <b>108,050.00</b> | <b>-18.6%</b>         |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Instructional Aides' Salaries                          |                | 2100         | 42,287.27                    | 43,931.00         | 3.9%                  |
| Classified Support Salaries                            |                | 2200         | 4,514.69                     | 23,116.00         | 412.0%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 23,303.30                    | 24,471.00         | 5.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>70,105.26</b>             | <b>91,518.00</b>  | <b>30.5%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 7,593.09                     | 12,241.00         | 61.2%                 |
| PERS   |                | 3201-3202    | 5,982.43                     | 6,241.00          | 4.3%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 6,740.66                     | 9,152.00          | 35.8%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 19,829.19                    | 25,870.00         | 30.5%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 93.26                        | 1,080.00          | 1058.1%               |
| Workers' Compensation                                  |                | 3601-3602    | 3,236.81                     | 4,318.00          | 33.4%                 |
| OPEB, Allocated  |                | 3701-3702    | 3,028.78                     | 0.00              | -100.0%               |
| OPEB, Active Employees                                 |                | 3751-3752    |                              | 3,796.00          |                       |
| PERS Reduction   |                | 3801-3802    | 2,145.96                     | 2,801.00          | 30.5%                 |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>48,650.18</b>             | <b>65,499.00</b>  | <b>34.6%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 109.09                       | 200.00            | 83.3%                 |
| Books and Other Reference Materials                    |                | 4200         | (3,450.28)                   | 1,000.00          | -129.0%               |
| Materials and Supplies                                 |                | 4300         | 6,888.30                     | 7,000.00          | 1.6%                  |
| Noncapitalized Equipment                               |                | 4400         | 1,131.83                     | 2,176.00          | 92.3%                 |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>4,678.94</b>              | <b>10,376.00</b>  | <b>121.8%</b>         |

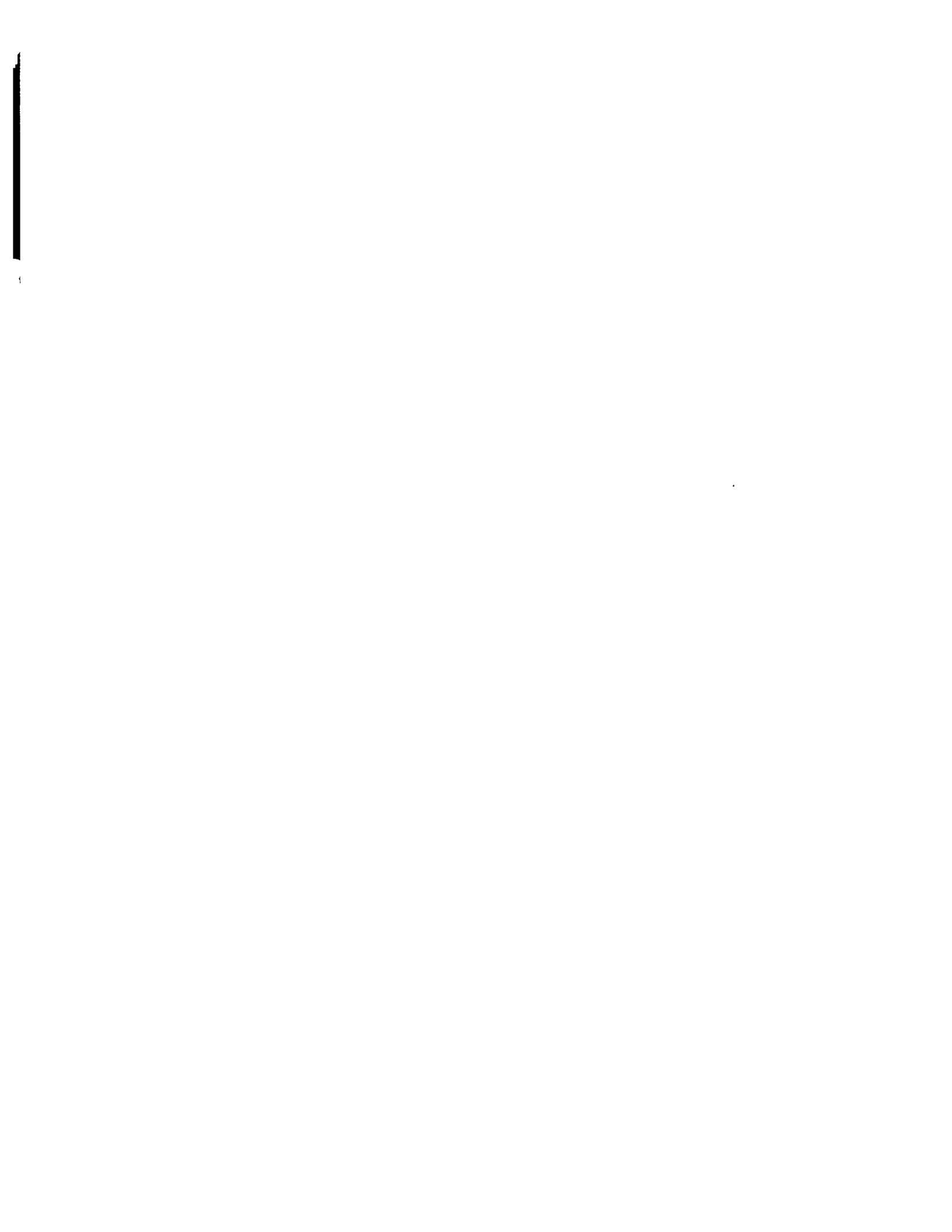
| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00              |                       |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships   |                | 5300         | 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         | 594.00                       | 600.00            | 1.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 326.35                       | 300.00            | -8.1%                 |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 192.00                       | 5,300.00          | 2660.4%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | <b>1,112.35</b>              | <b>6,200.00</b>   | <b>457.4%</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<br>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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>        |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                  |                | 7350         | 12,302.00                    | 16,388.00         | 33.2%                 |
| Transfers of Direct Support Costs                        |                | 7370         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Support Costs - Interfund            |                | 7380         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b> |                |              | <b>12,302.00</b>             | <b>16,388.00</b>  | <b>33.2%</b>          |
| <b>TOTAL, EXPENDITURES</b>                               |                |              | <b>269,663.88</b>            | <b>298,031.00</b> | <b>10.5%</b>          |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 18,241.00                    | 16,576.00         | -9.1%                 |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                  |                |              | <b>18,241.00</b>             | <b>16,576.00</b>  | <b>-9.1%</b>          |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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>                                 |                |              | <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<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers from Funds of<br>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%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b>        |                |              | <b>18,241.00</b>             | <b>16,576.00</b>  | <b>-9.1%</b>          |



# **12 CHILD DEVELOPMENT FUND**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 1,038,642.74                 | 1,123,378.00      | 8.2%                  |
| 3) Other State Revenue  |                | 8300-8599               | 2,001,233.00                 | 1,991,488.00      | -0.5%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 47,201.15                    | 49,126.00         | 4.1%                  |
| 5) TOTAL, REVENUES  |                |                         | 3,087,076.89                 | 3,163,992.00      | 2.5%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 702,859.49                   | 670,219.00        | -4.6%                 |
| 2) Classified Salaries  |                | 2000-2999               | 1,098,012.39                 | 1,156,465.00      | 5.3%                  |
| 3) Employee Benefits  |                | 3000-3999               | 709,975.66                   | 792,564.00        | 11.6%                 |
| 4) Books and Supplies   |                | 4000-4999               | 109,374.05                   | 83,030.00         | -24.1%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 239,830.91                   | 240,442.00        | 0.3%                  |
| 6) Capital Outlay   |                | 6000-6999               | 207,656.28                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 42,459.34                    | 42,460.00         | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 140,838.57                   | 177,658.00        | 26.1%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,251,006.69                 | 3,162,838.00      | -2.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (163,929.80)                 | 1,154.00          | -100.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 150,000.00                   | 0.00              | -100.0%               |
| 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  |                |                         | 150,000.00                   | 0.00              | -100.0%               |



| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (13,929.80)                  | 1,154.00          | -108.3%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 384,343.08                   | 370,413.28        | -3.6%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 384,343.08                   | 370,413.28        | -3.6%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 384,343.08                   | 370,413.28        | -3.6%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 370,413.28                   | 371,567.28        | 0.3%                  |
| 0000 Child Development-General  | 0000           | 9780         | 221,210.00                   |                   |                       |
| 0001 Child Development-Facilities   | 0000           | 9780         | 42,573.28                    |                   |                       |
| 6092 Child Development-Cal-SAFE   | 6092           | 9780         | 43,192.00                    |                   |                       |
| 0560 State Preschool Reserve  | 6130           | 9780         | 63,438.00                    |                   |                       |
| c) Undesignated Amount  |                |              |                              |                   |                       |
|   |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                |              |                              |                   |                       |
|   |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 361,913.28                   |                   |                       |
| 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         | 8,500.00                     |                   |                       |
| 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  |                |              | 370,413.28                   |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 370,413.28                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>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         | 1,038,642.74                 | 1,123,378.00        | 8.2%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>1,038,642.74</b>          | <b>1,123,378.00</b> | <b>8.2%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00                | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 631,388.00                   | 631,388.00          | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00                | 0.0%                  |
| State Preschool  | 6055-6056      | 8590         | 1,285,100.00                 | 1,285,100.00        | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 84,745.00                    | 75,000.00           | -11.5%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>2,001,233.00</b>          | <b>1,991,488.00</b> | <b>-0.5%</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         | 27,043.35                    | 22,500.00           | -16.8%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Child Development Parent Fees                            |                | 8673         | 20,147.80                    | 22,000.00           | 9.2%                  |
| 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         | 10.00                        | 4,626.00            | 46160.0%              |
| All Other Transfers In From All Others                   |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>47,201.15</b>             | <b>49,126.00</b>    | <b>4.1%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>3,087,076.89</b>          | <b>3,163,992.00</b> | <b>2.5%</b>           |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Teachers' Salaries                                     |                | 1100         | 702,859.49                   | 670,219.00          | -4.6%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00                | 0.0%                  |
| 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>702,859.49</b>            | <b>670,219.00</b>   | <b>-4.6%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Instructional Aides' Salaries                          |                | 2100         | 570,069.24                   | 592,617.00          | 4.0%                  |
| Classified Support Salaries                            |                | 2200         | 295,016.97                   | 311,811.00          | 5.7%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 91,530.77                    | 96,670.00           | 5.6%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 92,446.70                    | 103,330.00          | 11.8%                 |
| Other Classified Salaries                              |                | 2900         | 48,948.71                    | 52,037.00           | 6.3%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,098,012.39</b>          | <b>1,156,465.00</b> | <b>5.3%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 62,208.87                    | 61,972.00           | -0.4%                 |
| PERS   |                | 3201-3202    | 81,326.32                    | 93,362.00           | 14.8%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 79,278.71                    | 90,403.00           | 14.0%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 395,116.36                   | 440,051.00          | 11.4%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 882.20                       | 5,287.00            | 499.3%                |
| Workers' Compensation                                  |                | 3601-3602    | 28,751.35                    | 33,666.00           | 17.1%                 |
| OPEB, Allocated  |                | 3701-3702    | 39,049.78                    | 49,677.00           | 27.2%                 |
| OPEB, Active Employees                                 |                | 3751-3752    |                              | 0.00                |                       |
| PERS Reduction   |                | 3801-3802    | 23,362.07                    | 18,146.00           | -22.3%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>709,975.66</b>            | <b>792,564.00</b>   | <b>11.6%</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         | 10,510.74                    | 500.00              | -95.2%                |
| Materials and Supplies                                 |                | 4300         | 98,863.31                    | 82,530.00           | -16.5%                |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00                | 0.0%                  |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>109,374.05</b>            | <b>83,030.00</b>    | <b>-24.1%</b>         |

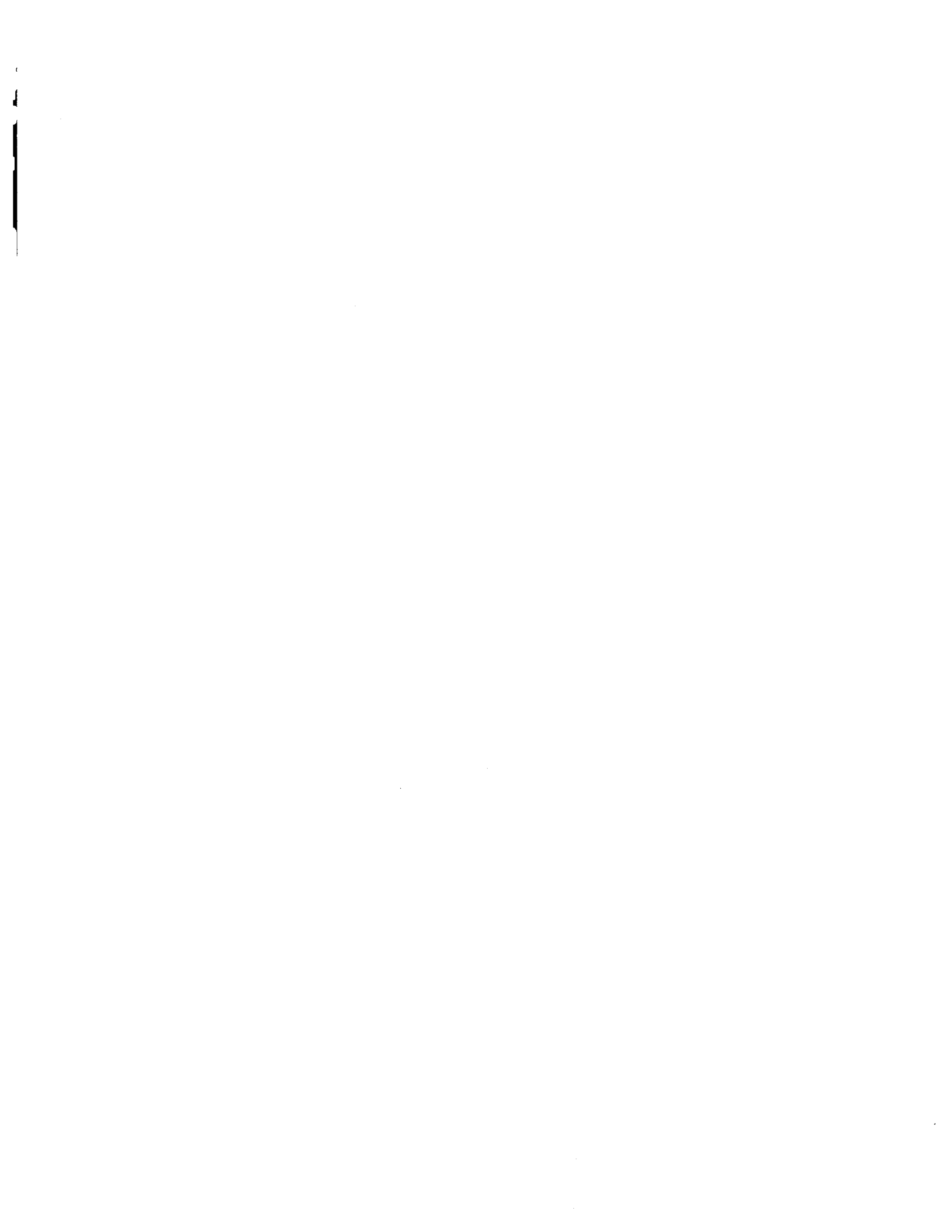
July 1 Budget (Single Adoption)  
 Child Development Fund  
 Expenditures by Object

Colton Joint Unified  
 San Bernardino County

36 67686 000000  
 Form 12

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00                |                       |
| Travel and Conferences   |                | 5200         | 2,271.34                     | 2,000.00            | -11.9%                |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00                | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 103,480.00                   | 100,658.00          | -2.7%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 8,329.15                     | 13,130.00           | 57.6%                 |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 96,123.54                    | 109,889.00          | 14.3%                 |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 15,960.22                    | 6,197.00            | -61.2%                |
| Communications   |                | 5900         | 13,666.66                    | 8,568.00            | -37.3%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>239,830.91</b>            | <b>240,442.00</b>   | <b>0.3%</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         | 207,656.28                   | 0.00                | -100.0%               |
| Equipment  |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>207,656.28</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         | 10,814.57                    | 9,591.00            | -11.3%                |
| Other Debt Service - Principal   |                | 7439         | 31,644.77                    | 32,869.00           | 3.9%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b> |                |              | <b>42,459.34</b>             | <b>42,460.00</b>    | <b>0.0%</b>           |
| <b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                                |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 140,838.57                   | 177,658.00          | 26.1%                 |
| Transfers of Direct Support Costs  |                | 7370         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Support Costs - Interfund                                    |                | 7380         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>140,838.57</b>            | <b>177,658.00</b>   | <b>26.1%</b>          |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>3,251,006.69</b>          | <b>3,162,838.00</b> | <b>-2.7%</b>          |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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%                  |
| (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%                  |
| 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         | 150,000.00                   | 0.00              | -100.0%               |
| (c) TOTAL, SOURCES   |                |              | 150,000.00                   | 0.00              | -100.0%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers from Funds of 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%                  |
| Categorical Flexibility Transfers per Budget Act Section 12.40 |                | 8998         | 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)  |                |              | 150,000.00                   | 0.00              | -100.0%               |



# **13 NUTRITION SERVICES FUND**





| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 5,435,100.00                 | 5,674,500.00      | 4.4%                  |
| 3) Other State Revenue  |                | 8300-8599               | 506,260.00                   | 554,500.00        | 9.5%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 2,555,600.53                 | 2,859,200.00      | 11.9%                 |
| 5) TOTAL, REVENUES  |                |                         | 8,496,960.53                 | 9,088,200.00      | 7.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 3,117,900.00                 | 3,589,217.00      | 15.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 1,310,950.00                 | 1,426,400.00      | 8.8%                  |
| 4) Books and Supplies   |                | 4000-4999               | 3,653,342.08                 | 3,924,700.00      | 7.4%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 93,186.22                    | 97,675.00         | 4.8%                  |
| 6) Capital Outlay   |                | 6000-6999               | 5,000.00                     | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 408,120.65                   | 418,872.00        | 2.6%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 8,588,498.95                 | 9,456,864.00      | 10.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (91,538.42)                  | (368,664.00)      | 302.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (91,538.42)                  | (368,664.00)      | 302.7%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 1,636,546.42                 | 1,545,008.00      | -5.6%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 1,636,546.42                 | 1,545,008.00      | -5.6%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 1,636,546.42                 | 1,545,008.00      | -5.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 1,545,008.00                 | 1,176,344.00      | -23.9%                |
| Components of Ending Fund Balance   |                |              |                              |                   |                       |
| a) Reserve for  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 25,000.00                    | 25,000.00         | 0.0%                  |
| Stores  |                | 9712         | 85,000.00                    | 85,000.00         | 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 1,435,008.00                 | 1,066,344.00      | -25.7%                |
| Nutrition Services  | 5310           | 9780         | 1,435,008.00                 |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 782,508.00                   |                   |                       |
| 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         | 1,250,000.00                 |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 85,000.00                    |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,145,008.00                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 600,000.00                   |                   |                       |
| 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  |                |              | 600,000.00                   |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,545,008.00                 |                   |                       |

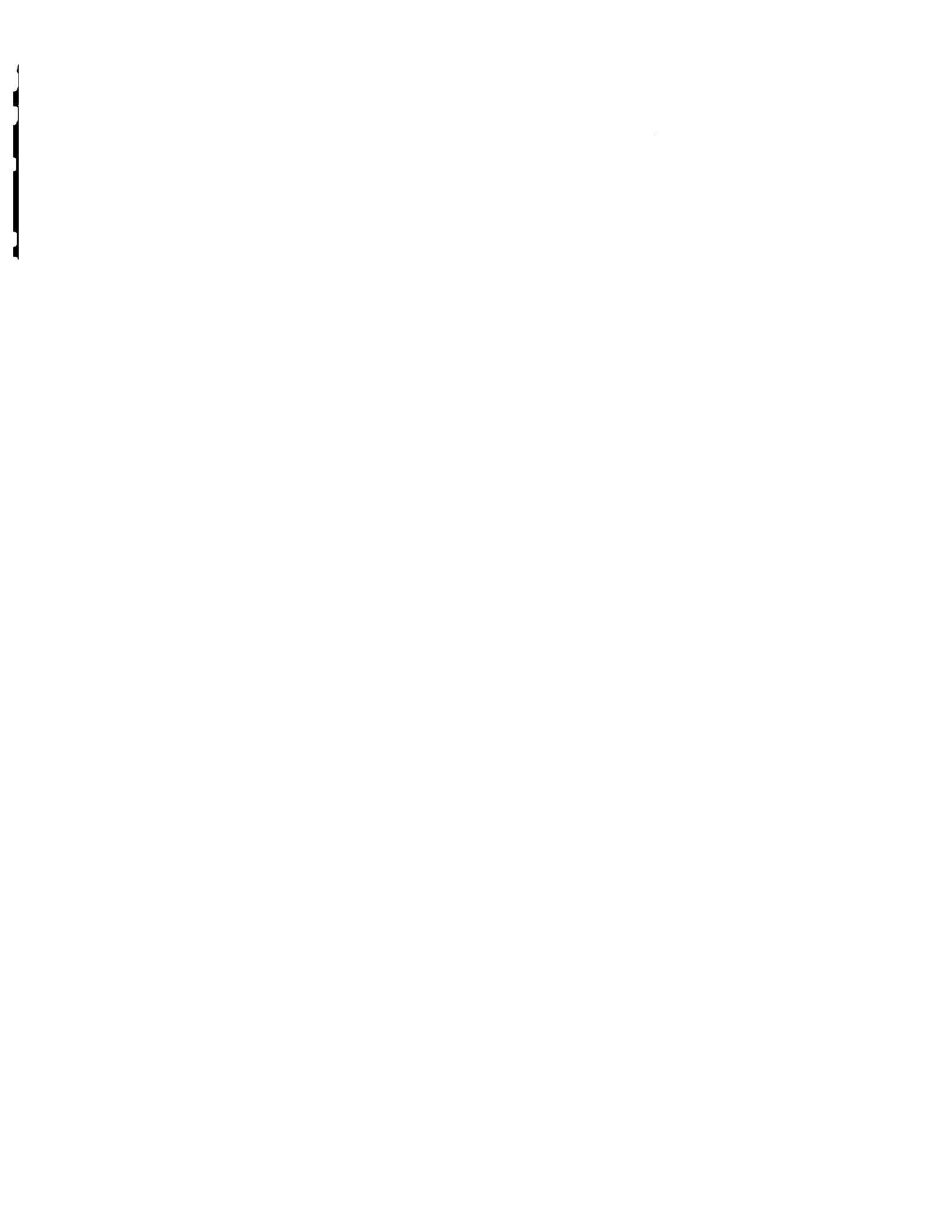
| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                              |                     |                       |
| 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         | 5,435,100.00                 | 5,674,500.00        | 4.4%                  |
| Other Federal Revenue                                    |                | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>5,435,100.00</b>          | <b>5,674,500.00</b> | <b>4.4%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8520         | 506,260.00                   | 554,500.00          | 9.5%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>506,260.00</b>            | <b>554,500.00</b>   | <b>9.5%</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         | 2,500,000.00                 | 2,800,000.00        | 12.0%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 27,000.53                    | 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         | 28,600.00                    | 29,200.00           | 2.1%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>2,555,600.53</b>          | <b>2,859,200.00</b> | <b>11.9%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>8,496,960.53</b>          | <b>9,088,200.00</b> | <b>7.0%</b>           |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>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         | 2,708,600.00                 | 3,147,710.00        | 16.2%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 219,000.00                   | 230,742.00          | 5.4%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 190,300.00                   | 210,765.00          | 10.8%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>3,117,900.00</b>          | <b>3,589,217.00</b> | <b>15.1%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00                | 0.0%                  |
| PERS   |                | 3201-3202    | 261,200.00                   | 267,499.00          | 2.4%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 224,300.00                   | 245,617.00          | 9.5%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 609,900.00                   | 689,769.00          | 13.1%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 1,550.00                     | 15,101.00           | 874.3%                |
| Workers' Compensation                                  |                | 3601-3602    | 52,200.00                    | 60,391.00           | 15.7%                 |
| OPEB, Allocated  |                | 3701-3702    | 68,200.00                    | 70,006.00           | 2.6%                  |
| OPEB, Active Employees                                 |                | 3751-3752    |                              | 0.00                |                       |
| PERS Reduction   |                | 3801-3802    | 93,600.00                    | 78,017.00           | -16.6%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>1,310,950.00</b>          | <b>1,426,400.00</b> | <b>8.8%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 323,242.08                   | 348,000.00          | 7.7%                  |
| Noncapitalized Equipment                               |                | 4400         | 30,000.00                    | 76,600.00           | 155.3%                |
| Food   |                | 4700         | 3,300,100.00                 | 3,500,100.00        | 6.1%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>3,653,342.08</b>          | <b>3,924,700.00</b> | <b>7.4%</b>           |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00                |                       |
| Travel and Conferences   |                | 5200         | 3,000.00                     | 6,000.00            | 100.0%                |
| Dues and Memberships   |                | 5300         | 850.00                       | 1,000.00            | 17.6%                 |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 61,000.00                    | 61,000.00           | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 10,151.00                    | 15,000.00           | 47.8%                 |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | (35,834.78)                  | (36,925.00)         | 3.0%                  |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 43,500.00                    | 48,000.00           | 10.3%                 |
| Communications   |                | 5900         | 10,520.00                    | 3,600.00            | -65.8%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>93,186.22</b>             | <b>97,675.00</b>    | <b>4.8%</b>           |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement  |                | 6500         | 5,000.00                     | 0.00                | -100.0%               |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>5,000.00</b>              | <b>0.00</b>         | <b>-100.0%</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 Indirect Costs - Interfund  |                | 7350         | 408,120.65                   | 418,872.00          | 2.6%                  |
| Transfers of Direct Support Costs  |                | 7370         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Support Costs - Interfund                                    |                | 7380         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>408,120.65</b>            | <b>418,872.00</b>   | <b>2.6%</b>           |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>8,588,498.95</b>          | <b>9,456,864.00</b> | <b>10.1%</b>          |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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%                  |
| (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%                  |
| 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 from Funds of 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%                  |
| Categorical Flexibility Transfers per Budget Act Section 12.40    |                | 8998         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |





# **14 DEFERRED MAINTENANCE FUND**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 948,729.00                   | 928,905.00        | -2.1%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 113,763.84                   | 113,000.00        | -0.7%                 |
| 5) TOTAL, REVENUES  |                |                         | 1,062,492.84                 | 1,041,905.00      | -1.9%                 |
| <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               | 5,050.76                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,800,238.14                 | 1,898,600.00      | 5.5%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>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  |                |                         | 1,805,288.90                 | 1,898,600.00      | 5.2%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (742,796.06)                 | (856,695.00)      | 15.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 975,000.00                   | 985,000.00        | 1.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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  |                |                         | 975,000.00                   | 985,000.00        | 1.0%                  |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 232,203.94                   | 128,305.00        | -44.7%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 2,520,969.06                 | 2,753,173.00      | 9.2%                  |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 2,520,969.06                 | 2,753,173.00      | 9.2%                  |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 2,520,969.06                 | 2,753,173.00      | 9.2%                  |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 2,753,173.00                 | 2,881,478.00      | 4.7%                  |
| Deferred Maintenance Projects   | 6205           | 9780         | 2,753,173.00                 |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 2,718,173.00                 |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 35,000.00                    |                   |                       |
| 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  |                |              | 2,753,173.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 2,753,173.00                 |                   |                       |

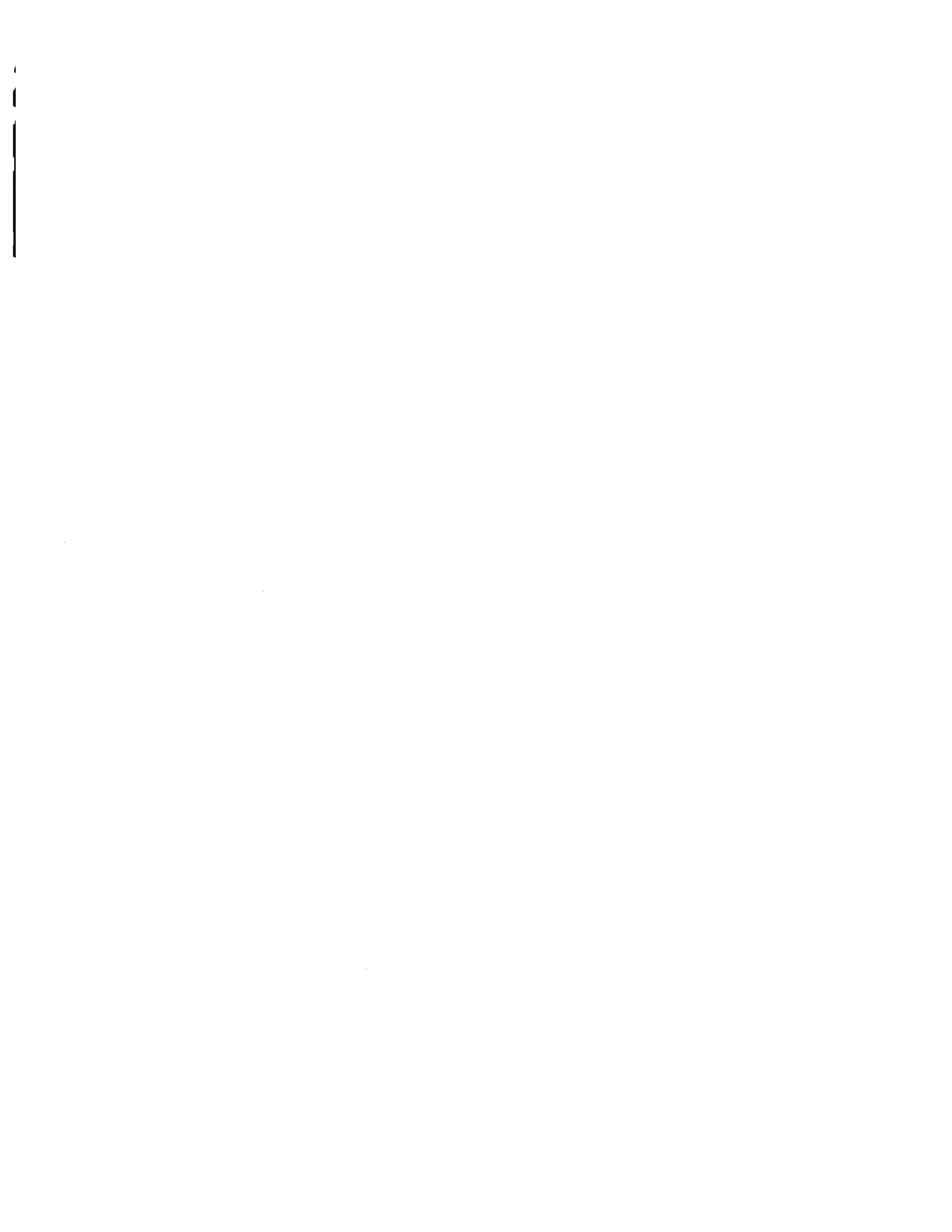
| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                     |                       |
| Deferred Maintenance Allowance                           |                | 8540         | 948,729.00                   | 928,905.00          | -2.1%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>948,729.00</b>            | <b>928,905.00</b>   | <b>-2.1%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 113,763.84                   | 113,000.00          | -0.7%                 |
| 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>113,763.84</b>            | <b>113,000.00</b>   | <b>-0.7%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,062,492.84</b>          | <b>1,041,905.00</b> | <b>-1.9%</b>          |

| Description                         | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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>   |                |              | <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              |                       |
| 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         | 5,050.76                     | 0.00              | -100.0%               |
| Noncapitalized Equipment            |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>    |                |              | <b>5,050.76</b>              | <b>0.00</b>       | <b>-100.0%</b>        |

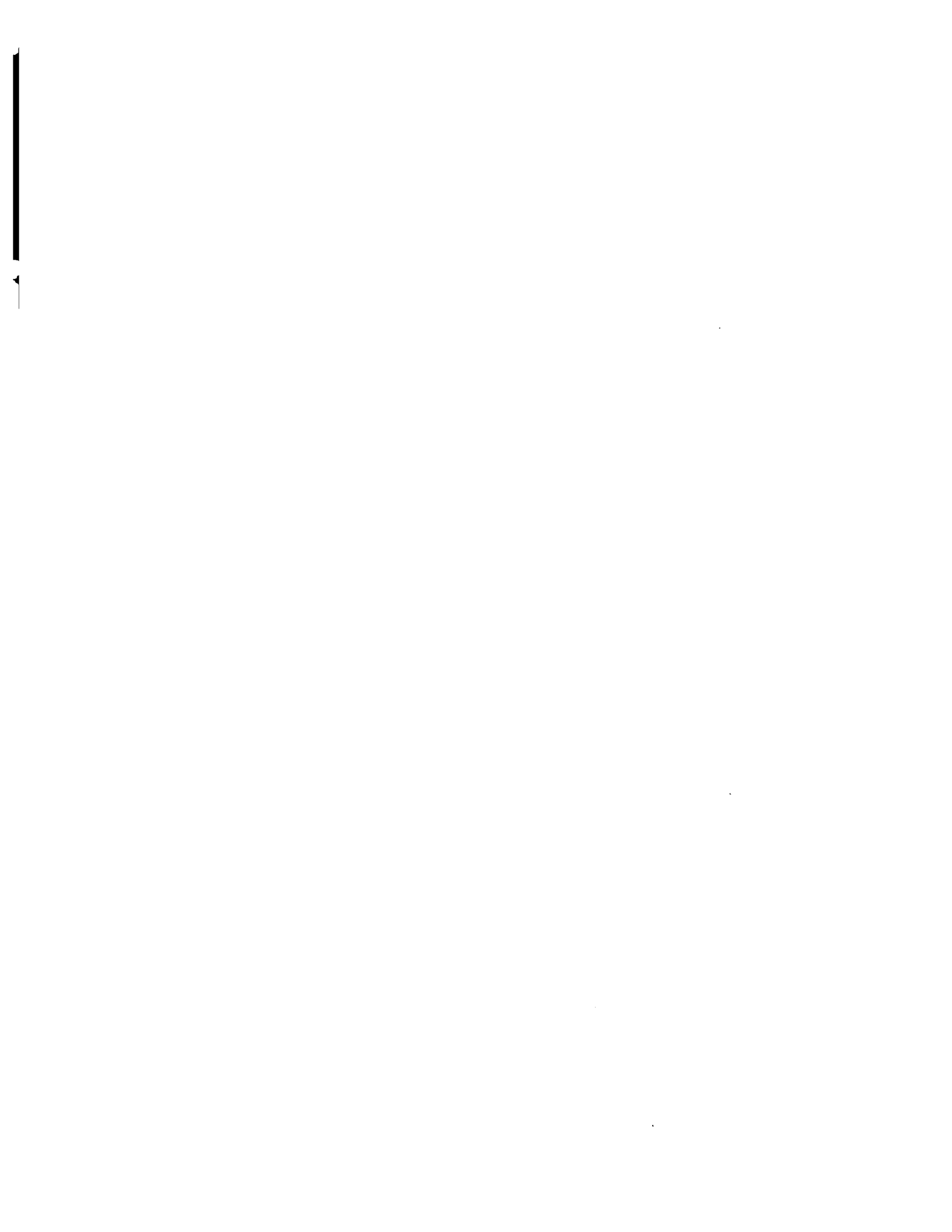


| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00                |                       |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 1,795,473.14                 | 1,898,600.00        | 5.7%                  |
| 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         | 4,765.00                     | 0.00                | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>1,800,238.14</b>          | <b>1,898,600.00</b> | <b>5.5%</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>1,805,288.90</b>          | <b>1,898,600.00</b> | <b>5.2%</b>           |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General, Special Reserve,<br>& Building Funds               |                | 8915         | 975,000.00                   | 985,000.00        | 1.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 975,000.00                   | 985,000.00        | 1.0%                  |
| <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<br>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>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers from Funds of<br>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%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 975,000.00                   | 985,000.00        | 1.0%                  |



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



July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 174,625.30                   | 195,000.00        | 11.7%                 |
| 5) TOTAL, REVENUES  |                |                         | 174,625.30                   | 195,000.00        | 11.7%                 |
| <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,<br>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> |                |                         | 174,625.30                   | 195,000.00        | 11.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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%                  |

July 1 Budget (Single Adoption)  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

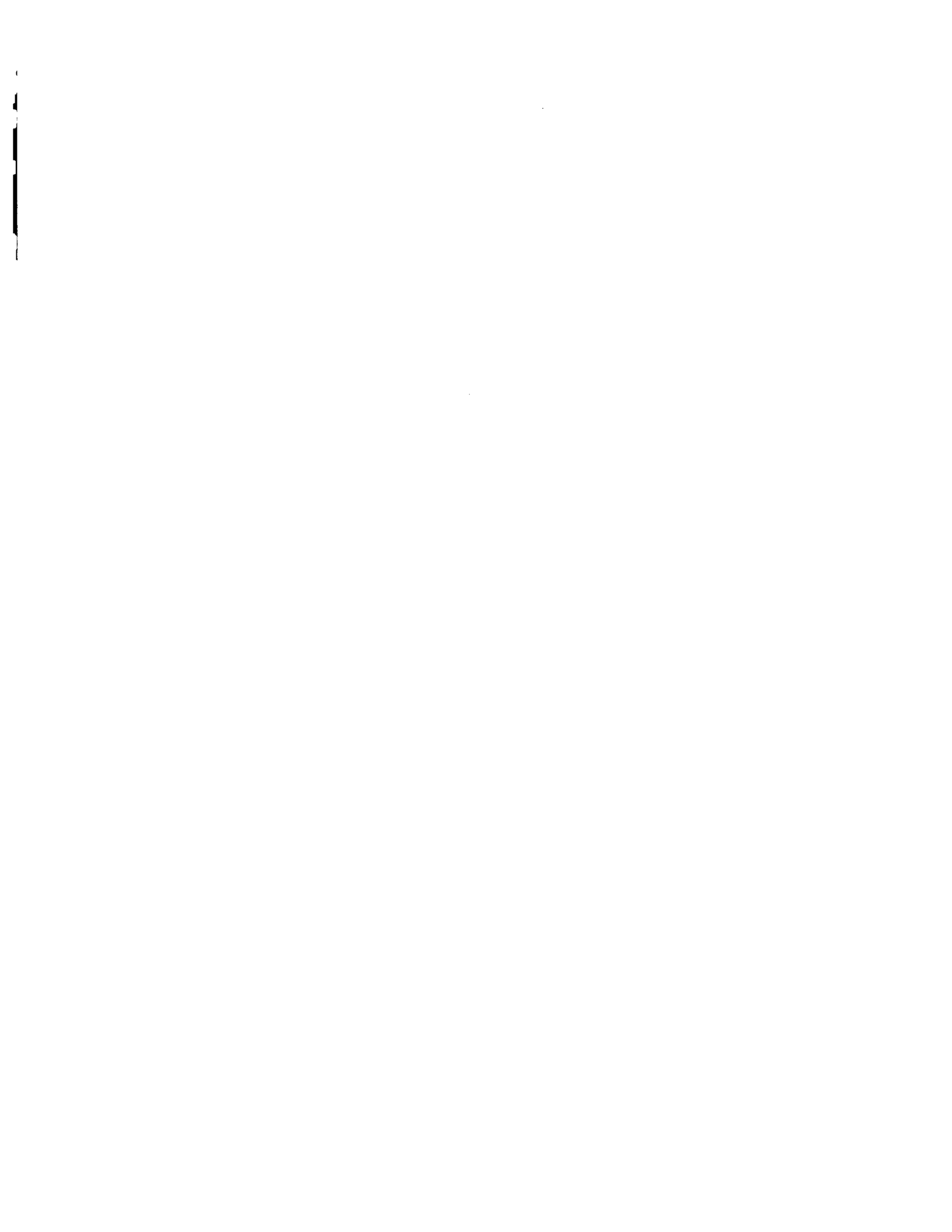
| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 174,625.30                   | 195,000.00        | 11.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 3,075,626.70                 | 3,250,252.00      | 5.7%                  |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 3,075,626.70                 | 3,250,252.00      | 5.7%                  |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 3,075,626.70                 | 3,250,252.00      | 5.7%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 3,250,252.00                 | 3,445,252.00      | 6.0%                  |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 3,250,252.00                 | 3,445,252.00      | 6.0%                  |
| c) Undesignated Amount  |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                |              |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 3,200,252.00                 |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 50,000.00                    |                   |                       |
| 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  |                |              | 3,250,252.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 3,250,252.00                 |                   |                       |



| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 174,625.30                   | 195,000.00        | 11.7%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 174,625.30                   | 195,000.00        | 11.7%                 |
| <b>TOTAL, REVENUES</b>                                   |                |              | 174,625.30                   | 195,000.00        | 11.7%                 |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 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/<br>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) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d)           |                |              | 0.00                         | 0.00              | 0.0%                  |



# **21 BUILDING FUND**



July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Object

| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 2,406,475.68                 | 1,700,000.00      | -29.4%                |
| 5) TOTAL, REVENUES  |                |                         | 2,406,475.68                 | 1,700,000.00      | -29.4%                |
| <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               | 22,254.22                    | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 6,137,176.25                 | 6,617,834.00      | 7.8%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>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  |                |                         | 6,159,430.47                 | 6,617,834.00      | 7.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,752,954.79)               | (4,917,834.00)    | 31.0%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 448,852.36                   | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7610-7629               | 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  |                |                         | 448,852.36                   | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (3,304,102.43)               | (4,917,834.00)    | 48.8%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 41,094,824.43                | 47,340,722.00     | 15.2%                 |
| b) Audit Adjustments  |                | 9793         | 9,550,000.00                 | 0.00              | -100.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 50,644,824.43                | 47,340,722.00     | -6.5%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 50,644,824.43                | 47,340,722.00     | -6.5%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 47,340,722.00                | 42,422,888.00     | -10.4%                |
| School Site Construction & Repair   | 0000           | 9780         | 47,340,722.00                |                   |                       |
| c) Undesignated Amount  |                |              |                              |                   |                       |
|   |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                |              |                              |                   |                       |
|   |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 46,790,722.00                |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 550,000.00                   |                   |                       |
| 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  |                |              | 47,340,722.00                |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 47,340,722.00                |                   |                       |



| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>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<br>Restricted Levies - Other                  |                |              |                              |                     |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00                | 0.0%                  |
| Other Subventions/In-Lieu<br>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<br>County and District Taxes                     |                |              |                              |                     |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                |              |                              |                     |                       |
|  |                | 8621         | 0.00                         | 0.00                | 0.0%                  |
| Other  |                |              |                              |                     |                       |
|  |                | 8622         | 0.00                         | 0.00                | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                |              |                              |                     |                       |
|  |                | 8625         | 0.00                         | 0.00                | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                |              |                              |                     |                       |
|  |                | 8629         | 0.00                         | 0.00                | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                |              |                              |                     |                       |
|  |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals   |                |              |                              |                     |                       |
|  |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                |              |                              |                     |                       |
|  |                | 8660         | 2,368,832.68                 | 1,700,000.00        | -28.2%                |
| Net Increase (Decrease) in the Fair Value of Investments             |                |              |                              |                     |                       |
|  |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue  |                |              |                              |                     |                       |
| All Other Local Revenue  |                | 8699         | 37,643.00                    | 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>2,406,475.68</b>          | <b>1,700,000.00</b> | <b>-29.4%</b>         |
| <b>TOTAL, REVENUES</b>   |                |              | <b>2,406,475.68</b>          | <b>1,700,000.00</b> | <b>-29.4%</b>         |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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              |                       |
| 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              |                       |
| 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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 22,016.36                    | 0.00                | -100.0%               |
| Communications   |                | 5900         | 237.86                       | 0.00                | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>22,254.22</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Land   |                | 6100         | 3,546,319.41                 | 3,100,000.00        | -12.6%                |
| Land Improvements  |                | 6170         | 2,201,244.57                 | 2,039,000.00        | -7.4%                 |
| Buildings and Improvements of Buildings  |                | 6200         | 389,612.27                   | 1,478,834.00        | 279.6%                |
| Books and Media for New School Libraries<br>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>6,137,176.25</b>          | <b>6,617,834.00</b> | <b>7.8%</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<br>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>6,159,430.47</b>          | <b>6,617,834.00</b> | <b>7.4%</b>           |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 448,852.36                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 448,852.36                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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-<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 from Funds of<br>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><br>(a - b + c - d + e) |                |              | 448,852.36                   | 0.00              | -100.0%               |

**25 CAPITAL FACILITIES  
FUND**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 2,518,449.21                 | 1,886,836.00      | -25.1%                |
| 5) TOTAL, REVENUES  |                |                         | 2,518,449.21                 | 1,886,836.00      | -25.1%                |
| <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               | 34,480.36                    | 175,000.00        | 407.5%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,092,637.06                 | 2,916,476.00      | 166.9%                |
| 6) Capital Outlay   |                | 6000-6999               | 500,063.94                   | 702,702.00        | 40.5%                 |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 50,994.00                    | 45,000.00         | -11.8%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,678,175.36                 | 3,839,178.00      | 128.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 840,273.85                   | (1,952,342.00)    | -332.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 2,927,023.00                 | 206,127.00        | -93.0%                |
| b) Transfers Out  |                | 7610-7629               | 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  |                |                         | 2,927,023.00                 | 206,127.00        | -93.0%                |



| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 3,767,296.85                 | (1,746,215.00)    | -146.4%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 7,678,266.15                 | 11,445,563.00     | 49.1%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 7,678,266.15                 | 11,445,563.00     | 49.1%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 7,678,266.15                 | 11,445,563.00     | 49.1%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 11,445,563.00                | 9,699,348.00      | -15.3%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 11,445,563.00                | 9,699,348.00      | -15.3%                |
| 9811 Capital Facilities   | 9010           | 9780         | 2,281,449.00                 |                   |                       |
| 9812 Capital Facilities   | 9010           | 9780         | 8,080,295.00                 |                   |                       |
| 9813 Capital Facilities   | 9010           | 9780         | 1,083,819.00                 |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

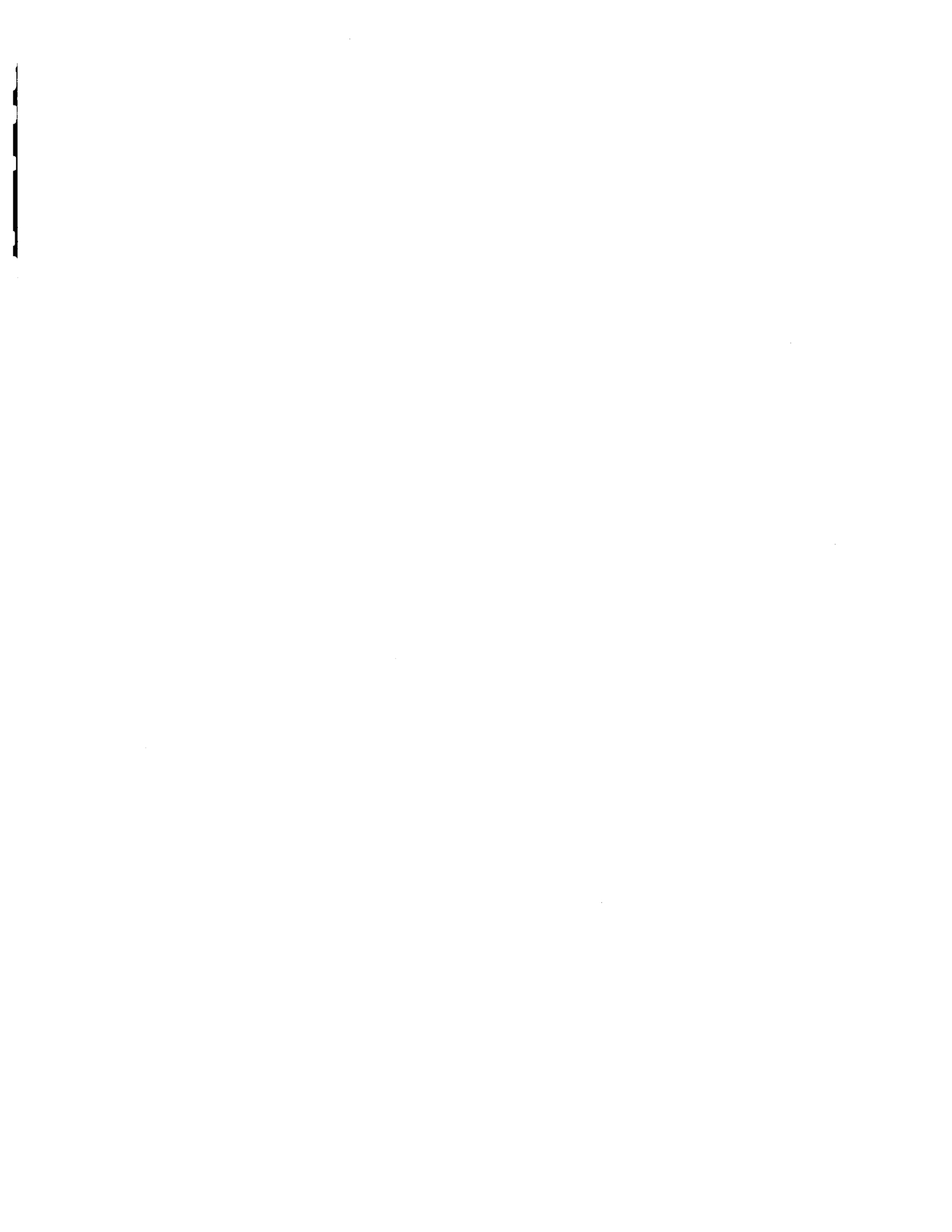
| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 11,320,563.00                |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 125,000.00                   |                   |                       |
| 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  |                |              | 11,445,563.00                |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 11,445,563.00                |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>   |                |              |                              |                     |                       |
| Tax Relief Subventions<br>Restricted Levies - Other                  |                |              |                              |                     |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00                | 0.0%                  |
| Other Subventions/In-Lieu<br>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<br>County and District Taxes                     |                |              |                              |                     |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                |              |                              |                     |                       |
|  |                | 8621         | 0.00                         | 0.00                | 0.0%                  |
| Other  |                |              |                              |                     |                       |
|  |                | 8622         | 0.00                         | 0.00                | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                |              |                              |                     |                       |
|  |                | 8625         | 0.00                         | 0.00                | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                |              |                              |                     |                       |
|  |                | 8629         | 0.00                         | 0.00                | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                |              |                              |                     |                       |
|  |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                |              |                              |                     |                       |
|  |                | 8660         | 369,423.52                   | 349,200.00          | -5.5%                 |
| Net Increase (Decrease) in the Fair Value of Investments             |                |              |                              |                     |                       |
|  |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                      |                |              |                              |                     |                       |
|  |                | 8681         | 1,699,787.88                 | 1,500,000.00        | -11.8%                |
| Other Local Revenue<br>All Other Local Revenue                       |                |              |                              |                     |                       |
|  |                | 8699         | 449,237.81                   | 37,636.00           | -91.6%                |
| All Other Transfers In From All Others                               |                |              |                              |                     |                       |
|  |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                    |                |              | <b>2,518,449.21</b>          | <b>1,886,836.00</b> | <b>-25.1%</b>         |
| <b>TOTAL, REVENUES</b>   |                |              | <b>2,518,449.21</b>          | <b>1,886,836.00</b> | <b>-25.1%</b>         |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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              |                       |
| 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         | 34,480.36                    | 150,000.00        | 335.0%                |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 25,000.00         | New                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 34,480.36                    | 175,000.00        | 407.5%                |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00                |                       |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 7,500.00                     | 7,500.00            | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 1,041,764.06                 | 2,818,976.00        | 170.6%                |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 847.00                       | 0.00                | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 42,526.00                    | 90,000.00           | 111.6%                |
| Communications   |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>1,092,637.06</b>          | <b>2,916,476.00</b> | <b>166.9%</b>         |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Land   |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements  |                | 6170         | 4,791.43                     | 32,810.00           | 584.8%                |
| Buildings and Improvements of Buildings  |                | 6200         | 495,272.51                   | 669,892.00          | 35.3%                 |
| 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>500,063.94</b>            | <b>702,702.00</b>   | <b>40.5%</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         | 50,994.00                    | 45,000.00           | -11.8%                |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>50,994.00</b>             | <b>45,000.00</b>    | <b>-11.8%</b>         |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>1,678,175.36</b>          | <b>3,839,178.00</b> | <b>128.8%</b>         |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                  |                | 8919         | 2,927,023.00                 | 206,127.00        | -93.0%                |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                 |                |              | <b>2,927,023.00</b>          | <b>206,127.00</b> | <b>-93.0%</b>         |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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>                                |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                       |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers from Funds of<br>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%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a - b + c - d + e)</b> |                |              | <b>2,927,023.00</b>          | <b>206,127.00</b> | <b>-93.0%</b>         |



**35 SCHOOL FACILITY FUND**





| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 6,069,427.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 1,083,768.44                 | 711,700.00        | -34.3%                |
| 5) TOTAL, REVENUES  |                |                         | 7,153,195.44                 | 711,700.00        | -90.1%                |
| <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               | 961.42                       | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 578,931.04                   | 176,888.00        | -69.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 9,711,244.36                 | 3,031,287.00      | -68.8%                |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 24,083.93                    | 0.00              | -100.0%               |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 10,315,220.75                | 3,208,175.00      | -68.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,162,025.31)               | (2,496,475.00)    | -21.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 3,185,460.36                 | 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  |                |                         | (3,185,460.36)               | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (6,347,485.67)               | (2,496,475.00)    | -60.7%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 22,390,235.69                | 15,824,354.00     | -29.3%                |
| b) Audit Adjustments  |                | 9793         | (218,396.02)                 | 0.00              | -100.0%               |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 22,171,839.67                | 15,824,354.00     | -28.6%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 22,171,839.67                | 15,824,354.00     | -28.6%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 15,824,354.00                | 13,327,879.00     | -15.8%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 15,824,354.00                | 13,327,879.00     | -15.8%                |
| School Facilities   | 7710           | 9780         | 15,824,354.00                |                   |                       |
| c) Undesignated Amount  |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                |              |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 14,413,899.00                |                   |                       |
| 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         | 1,150,000.00                 |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 260,455.00                   |                   |                       |
| 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  |                |              | 15,824,354.00                |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 15,824,354.00                |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 6,069,427.00                 | 0.00              | -100.0%               |
| Pass-Through Revenues from<br>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>                        |                |              | 6,069,427.00                 | 0.00              | -100.0%               |
| <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         | 1,083,768.44                 | 711,700.00        | -34.3%                |
| 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>                        |                |              | 1,083,768.44                 | 711,700.00        | -34.3%                |
| <b>TOTAL, REVENUES</b>                                   |                |              | 7,153,195.44                 | 711,700.00        | -90.1%                |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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              |                       |
| 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         | 961.42                       | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 961.42                       | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00                |                       |
| 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         | 335,002.59                   | 81,888.00           | -75.6%                |
| 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         | 243,928.45                   | 95,000.00           | -61.1%                |
| Communications   |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>578,931.04</b>            | <b>176,888.00</b>   | <b>-69.4%</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         | 9,711,244.36                 | 3,031,287.00        | -68.8%                |
| 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>9,711,244.36</b>          | <b>3,031,287.00</b> | <b>-68.8%</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%                  |
| 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         | 24,083.93                    | 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>24,083.93</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>10,315,220.75</b>         | <b>3,208,175.00</b> | <b>-68.9%</b>         |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>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>  |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund                          |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         | 3,185,460.36                 | 0.00              | -100.0%               |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>   |                |              | <b>3,185,460.36</b>          | <b>0.00</b>       | <b>-100.0%</b>        |



| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 from Funds of<br>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><br>(a - b + c - d + e) |                |              | (3,185,460.36)               | 0.00              | -100.0%               |

**40 SPECIAL RESERVE  
FOR CAPITAL OUTLAY**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 246,926.34                   | 240,000.00        | -2.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 246,926.34                   | 240,000.00        | -2.8%                 |
| <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                         | 15,000.00         | New                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 270,000.00        | New                   |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>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                         | 285,000.00        | New                   |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 246,926.34                   | (45,000.00)       | -118.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 246,926.34                   | (45,000.00)       | -118.2%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 5,425,908.66                 | 5,672,835.00      | 4.6%                  |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 5,425,908.66                 | 5,672,835.00      | 4.6%                  |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 5,425,908.66                 | 5,672,835.00      | 4.6%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 5,672,835.00                 | 5,627,835.00      | -0.8%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 5,672,835.00                 | 5,627,835.00      | -0.8%                 |
| 9870 Fd 01 Reserve for Capital Outlay   | 9010           | 9780         | 5,038,864.00                 |                   |                       |
| 9871 Fd 13 Reserve for Capital Outlay   | 9010           | 9780         | 633,971.00                   |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 5,584,835.00                 |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 88,000.00                    |                   |                       |
| 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  |                |              | 5,672,835.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 5,672,835.00                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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>                                   |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>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>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>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         | 246,926.34                   | 240,000.00        | -2.8%                 |
| 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>246,926.34</b>            | <b>240,000.00</b> | <b>-2.8%</b>          |
| <b>TOTAL, REVENUES</b>                                       |                |              | <b>246,926.34</b>            | <b>240,000.00</b> | <b>-2.8%</b>          |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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              |                       |
| 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                         | 15,000.00         | New                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 15,000.00         | New                   |



| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         |                              | 0.00              |                       |
| 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<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</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<br>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                         | 270,000.00        | New                   |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>                  | <b>270,000.00</b> | <b>New</b>            |
| <b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>          |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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         | 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>0.00</b>                  | <b>285,000.00</b> | <b>New</b>            |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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/<br>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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 from Funds of<br>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><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

**51 BOND INTEREST  
AND REDEMPTION FUND**



July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 33,876.78                    | 60,000.00         | 77.1%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 3,901,532.42                 | 5,075,000.00      | 30.1%                 |
| 5) TOTAL, REVENUES  |                |                         | 3,935,409.20                 | 5,135,000.00      | 30.5%                 |
| <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,<br>7400-7499 | 4,812,091.82                 | 6,264,993.00      | 30.2%                 |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,812,091.82                 | 6,264,993.00      | 30.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (876,682.62)                 | (1,129,993.00)    | 28.9%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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 | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (876,682.62)                 | (1,129,993.00)    | 28.9%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 6,243,327.62                 | 5,366,645.00      | -14.0%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 6,243,327.62                 | 5,366,645.00      | -14.0%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 6,243,327.62                 | 5,366,645.00      | -14.0%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 5,366,645.00                 | 4,236,652.00      | -21.1%                |
| 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<br>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  |                |              | 5,366,645.00                 |                   |                       |
| d) Unappropriated Amount  |                |              |                              | 4,236,652.00      |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 5,311,645.00                 |                   |                       |
| 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         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 55,000.00                    |                   |                       |
| 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  |                |              | 5,366,645.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 5,366,645.00                 |                   |                       |

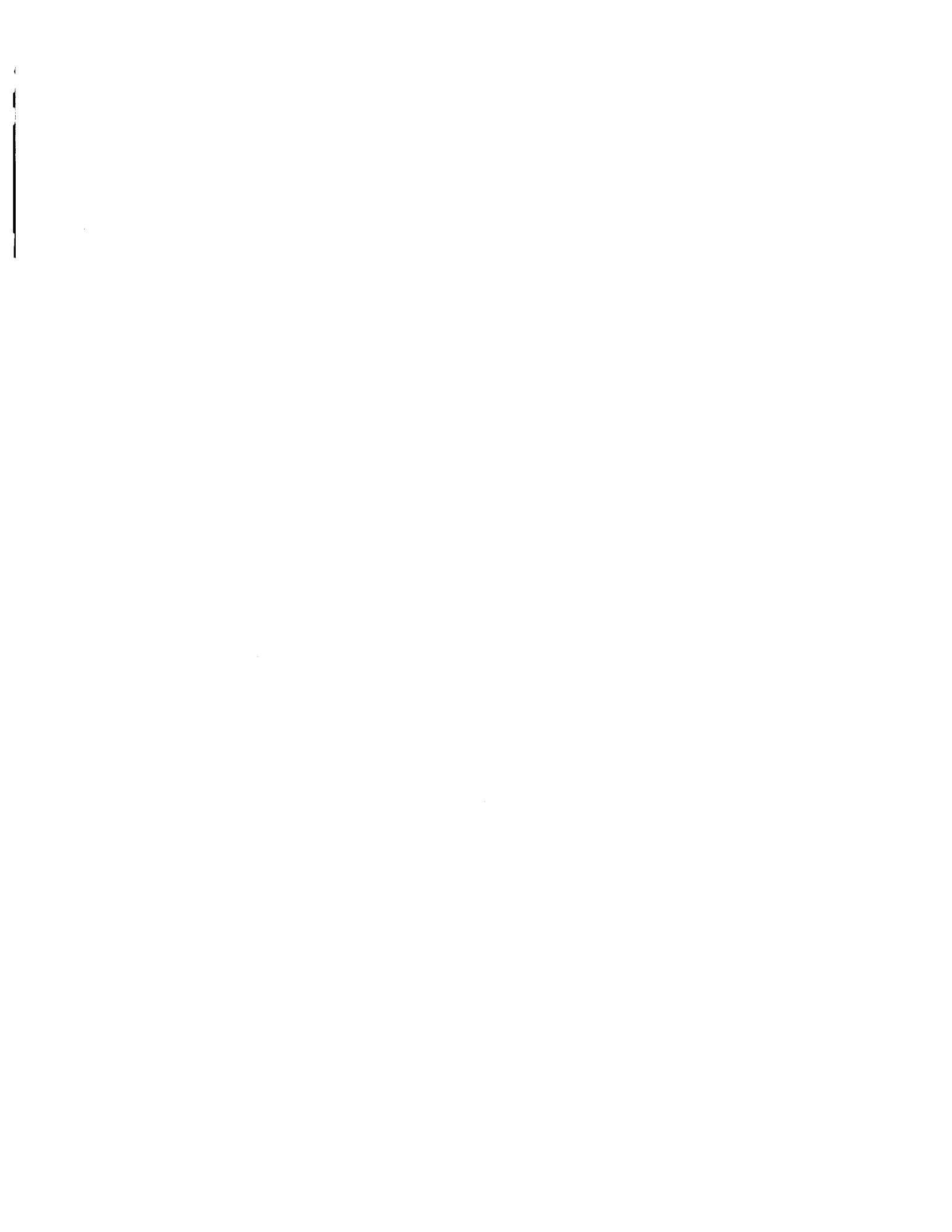


| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| 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<br>Voted Indebtedness Levies                           |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 33,876.78                    | 60,000.00         | 77.1%                 |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>   |                |              | 33,876.78                    | 60,000.00         | 77.1%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies |                |              |                              |                   |                       |
| Secured Roll  |                | 8611         | 3,033,835.00                 | 4,000,000.00      | 31.8%                 |
| Unsecured Roll  |                | 8612         | 323,215.38                   | 400,000.00        | 23.8%                 |
| Prior Years' Taxes  |                | 8613         | 19,718.17                    | 25,000.00         | 26.8%                 |
| Supplemental Taxes  |                | 8614         | 275,405.78                   | 300,000.00        | 8.9%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes          |                | 8629         | 33,378.66                    | 50,000.00         | 49.8%                 |
| Interest  |                | 8660         | 215,979.43                   | 300,000.00        | 38.9%                 |
| 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>   |                |              | 3,901,532.42                 | 5,075,000.00      | 30.1%                 |
| <b>TOTAL, REVENUES</b>  |                |              | 3,935,409.20                 | 5,135,000.00      | 30.5%                 |

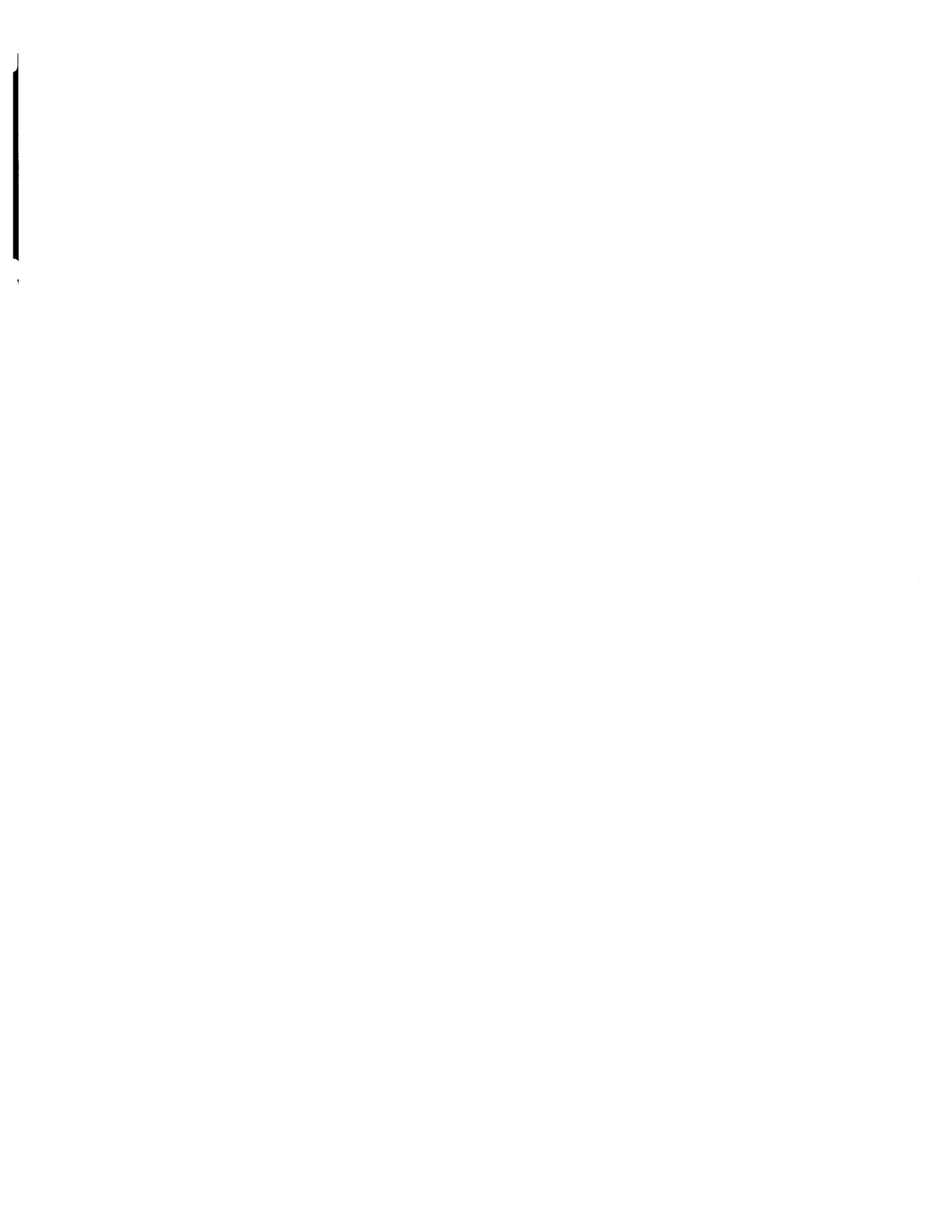
| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b> |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Bond Redemptions  |                | 7433         | 510,000.00                   | 2,080,000.00      | 307.8%                |
| Bond Interest and Other Service<br>Charges                                |                | 7434         | 4,302,091.82                 | 4,184,993.00      | -2.7%                 |
| 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) |                |              | 4,812,091.82                 | 6,264,993.00      | 30.2%                 |
| TOTAL, EXPENDITURES   |                |              | 4,812,091.82                 | 6,264,993.00      | 30.2%                 |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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>                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <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>                     |                |              | <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%                  |
| 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 from Funds of 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>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d) |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| <b>BOND DESCRIPTION</b>   |                | <b>GO Bond</b>        | <b>Total</b>          |
|---|----------------|-----------------------|-----------------------|
| <b>OUTSTANDING BONDED INDEBTEDNESS</b>  | <b>July 1</b>  | <b>100,409,877.25</b> | <b>100,409,877.25</b> |
| 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            |
| <b>OUTSTANDING BONDED INDEBTEDNESS</b>  | <b>June 30</b> | <b>99,899,877.25</b>  | <b>99,899,877.25</b>  |
| 1. Restricted Balance, July 1   | 2006-07        | 6,243,327.62          | 6,243,327.62          |
| 2. Tax Receipts   | 2006-07        | 33,876.78             | 33,876.78             |
| 3. State and Federal Apportionments   | 2006-07        | 3,685,552.99          | 3,685,552.99          |
| 4. Other Designated Revenue   | 2006-07        | 215,979.43            | 215,979.43            |
| 5. Subtotal (Sum of lines 1 through 4)  |                | 10,178,736.82         | 10,178,736.82         |
| 6. Less: Actual Expenditures or Other Uses  | 2006-07        | 4,812,091.82          | 4,812,091.82          |
| 7. Restricted Balance, June 30<br>(Line 5 minus 6)                                | 2006-07        | 5,366,645.00          | 5,366,645.00          |
| 8. Estimated Tax Receipts on the<br>Unsecured Roll                                | 2007-08        | 4,775,000.00          | 4,775,000.00          |
| 9. Estimated State and Federal<br>Apportionments                                  | 2007-08        | 60,000.00             | 60,000.00             |
| 10. Other Estimated Revenue   | 2007-08        | 300,000.00            | 300,000.00            |
| 11. Subtotal (Sum of lines 7 through 10)  |                | 10,501,645.00         | 10,501,645.00         |
| 12. Amount Budgeted for Expenditures,<br>Other Uses, Transfers, and/or Reserve    | 2007-08        | 6,264,993.00          | 6,264,993.00          |
| 13. Maximum Amount: District Secured Tax<br>Requirements (Line 12 minus 11)       | 2007-08        | (4,236,652.00)        | (4,236,652.00)        |
| 14. TAX RATE (For use by County Auditor<br>or entry of data secured from auditor) |                |                       |                       |
| a) COMPUTED   | 2007-08        |                       | 0.00000               |
| b) LEVIED   | 2007-08        |                       | 0.00000               |



# **67 SELF INSURANCE FUND**



| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 6,713,297.11                 | 6,262,745.00      | -6.7%                 |
| 5) TOTAL, REVENUES  |                |                         | 6,713,297.11                 | 6,262,745.00      | -6.7%                 |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 170,218.62                   | 188,596.00        | 10.8%                 |
| 3) Employee Benefits  |                | 3000-3999               | 674,934.79                   | 929,523.00        | 37.7%                 |
| 4) Books and Supplies   |                | 4000-4999               | 40,418.56                    | 93,600.00         | 131.6%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 1,431,874.42                 | 2,380,850.00      | 66.3%                 |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                     |                | 7100-7299,<br>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  |                |                         | 2,317,446.39                 | 3,592,569.00      | 55.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 4,395,850.72                 | 2,670,176.00      | -39.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7610-7629               | 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%                  |



July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Colton Joint Unified  
San Bernardino County

36 67686 000000  
Form 67

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | 4,395,850.72                 | 2,670,176.00      | -39.3%                |
| <b>F. NET ASSETS</b>  |                |              |                              |                   |                       |
| 1) Beginning Net Assets   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 8,321,353.28                 | 12,717,204.00     | 52.8%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 8,321,353.28                 | 12,717,204.00     | 52.8%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 8,321,353.28                 | 12,717,204.00     | 52.8%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 12,717,204.00                | 15,387,380.00     | 21.0%                 |
| 9878 Self Insurance Fund  | 9010           | 9780         | 1,212,245.00                 |                   |                       |
| 9884 Workers' Compensation Fund   | 9010           | 9780         | 4,568,397.00                 |                   |                       |
| 9967 Retiree Benefits Fund  | 9010           | 9780         | 6,936,562.00                 |                   |                       |
| c) Undesignated Amount  |                |              |                              |                   |                       |
|   |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                |              |                              |                   |                       |
|   |                | 9790         |                              | 0.00              |                       |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 12,447,204.00                |                   |                       |
| 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         | 70,000.00                    |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 200,000.00                   |                   |                       |
| 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                                     |                |              |                              |                   |                       |
| 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                                   |                |              | 12,717,204.00                |                   |                       |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <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                                    |                |              |                              |                   |                       |
| 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  |                |              | 0.00                         |                   |                       |
| <b>I. NET ASSETS</b>  |                |              |                              |                   |                       |
| Net Assets, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 12,717,204.00                |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 597,621.93                   | 748,000.00          | 25.2%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 5,917,225.64                 | 5,275,000.00        | -10.9%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| All Other Local Revenue                                  |                | 8699         | 198,449.54                   | 239,745.00          | 20.8%                 |
| All Other Transfers In From All Others                   |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>6,713,297.11</b>          | <b>6,262,745.00</b> | <b>-6.7%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>6,713,297.11</b>          | <b>6,262,745.00</b> | <b>-6.7%</b>          |

July 1 Budget (Single Adoption)  
Self-Insurance Fund  
Expenses by Object

Colton Joint Unified  
San Bernardino County

36 67686 0000000  
Form 67

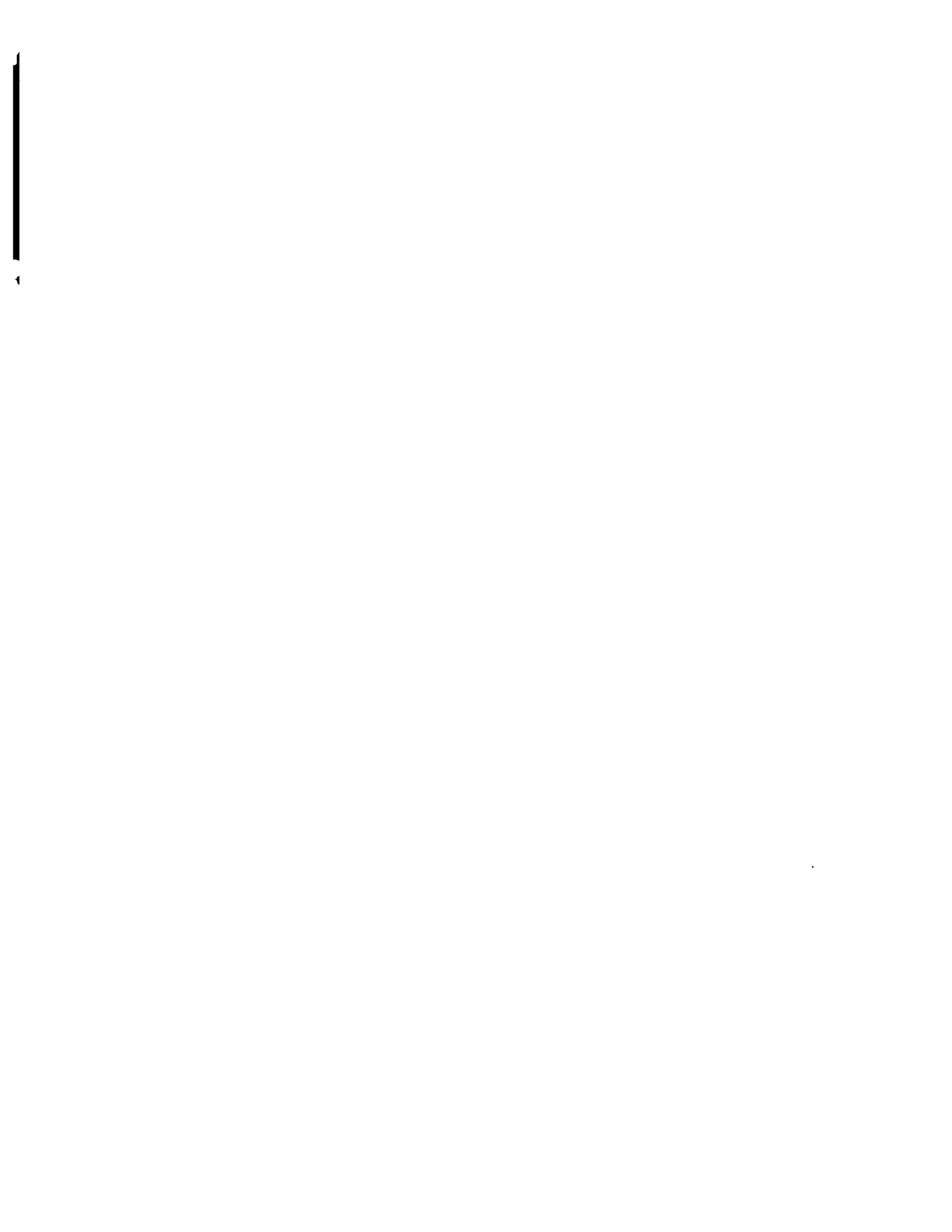
| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| 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         | 10.92                        | 0.00              | -100.0%               |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 100,614.69                   | 106,227.00        | 5.6%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 69,593.01                    | 82,369.00         | 18.4%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>170,218.62</b>            | <b>188,596.00</b> | <b>10.8%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 15,132.41                    | 16,843.00         | 11.3%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 12,515.21                    | 14,182.00         | 13.3%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 22,679.74                    | 27,693.00         | 22.1%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 80.89                        | 831.00            | 927.3%                |
| Workers' Compensation                                  |                | 3601-3602    | 2,859.02                     | 3,323.00          | 16.2%                 |
| OPEB, Allocated  |                | 3701-3702    | 616,239.92                   | 860,596.00        | 39.7%                 |
| OPEB, Active Employees                                 |                | 3751-3752    |                              | 0.00              |                       |
| PERS Reduction   |                | 3801-3802    | 5,427.60                     | 6,055.00          | 11.6%                 |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>674,934.79</b>            | <b>929,523.00</b> | <b>37.7%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 38,289.73                    | 88,600.00         | 131.4%                |
| Noncapitalized Equipment                               |                | 4400         | 2,128.83                     | 5,000.00          | 134.9%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>40,418.56</b>             | <b>93,600.00</b>  | <b>131.6%</b>         |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                     |                       |
| Subagreements for Services                                     |                | 5100         |                              | 0.00                |                       |
| Travel and Conferences   |                | 5200         | 4,506.45                     | 4,000.00            | -11.2%                |
| Dues and Memberships   |                | 5300         | 0.00                         | 1,500.00            | New                   |
| Insurance  |                | 5400-5450    | 89,707.62                    | 142,500.00          | 58.8%                 |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 12,210.00                    | 31,500.00           | 158.0%                |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 290.00                       | 1,850.00            | 537.9%                |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 1,324,560.35                 | 2,199,000.00        | 66.0%                 |
| Communications   |                | 5900         | 600.00                       | 500.00              | -16.7%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>1,431,874.42</b>          | <b>2,380,850.00</b> | <b>66.3%</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>2,317,446.39</b>          | <b>3,592,569.00</b> | <b>55.0%</b>          |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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>                                |                |              |                              |                   |                       |
| 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<br>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 from Funds of<br>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><br>(a - b + c - d) |                |              | 0.00                         | 0.00              | 0.0%                  |

**94 COMMUNITY FACILITIES  
DISTRICT # 2**





| Description   | Resource Codes | Object Codes            | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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               | 428,887.60                   | 550,000.00        | 28.2%                 |
| 5) TOTAL, REVENUES  |                |                         | 428,887.60                   | 550,000.00        | 28.2%                 |
| <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               | 92,148.74                    | 113,000.00        | 22.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 3,183,648.83                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)   |                | 7100-7299,<br>7400-7499 | 249,802.50                   | 254,443.00        | 1.9%                  |
| 8) Transfers of Indirect/Direct Support Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 3,525,600.07                 | 367,443.00        | -89.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,096,712.47)               | 182,557.00        | -105.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8910-8929               | 6,466.45                     | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7610-7629               | 6,466.45                     | 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  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (3,096,712.47)               | 182,557.00        | -105.9%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 4,339,773.47                 | 1,243,061.00      | -71.4%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 4,339,773.47                 | 1,243,061.00      | -71.4%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 4,339,773.47                 | 1,243,061.00      | -71.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 1,243,061.00                 | 1,425,618.00      | 14.7%                 |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 1,243,061.00                 | 1,425,618.00      | 14.7%                 |
| CFD #2 School Facilities  | 9010           | 9780         | 1,243,061.00                 |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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         | 1,243,061.00                 |                   |                       |
| 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  |                |              | 1,243,061.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 1,243,061.00                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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<br>Restricted Levies - Other                  |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>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<br>County and District Taxes                     |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                | 8621         | 298,666.12                   | 300,000.00        | 0.4%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 130,221.48                   | 250,000.00        | 92.0%                 |
| 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>428,887.60</b>            | <b>550,000.00</b> | <b>28.2%</b>          |
| <b>TOTAL, REVENUES</b>   |                |              | <b>428,887.60</b>            | <b>550,000.00</b> | <b>28.2%</b>          |

| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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              |                       |
| 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              |                       |
| 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         | 68,032.48                    | 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%                  |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 24,116.26                    | 113,000.00        | 368.6%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>92,148.74</b>             | <b>113,000.00</b> | <b>22.6%</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         | 3,183,648.83                 | 0.00              | -100.0%               |
| Books and Media for New School Libraries<br>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>3,183,648.83</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<br>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<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest  |                | 7438         | 239,802.50                   | 239,443.00        | -0.1%                 |
| Other Debt Service - Principal   |                | 7439         | 10,000.00                    | 15,000.00         | 50.0%                 |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>   |                |              | <b>249,802.50</b>            | <b>254,443.00</b> | <b>1.9%</b>           |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>3,525,600.07</b>          | <b>367,443.00</b> | <b>-89.6%</b>         |

| Description  | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 6,466.45                     | 0.00              | -100.0%               |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | 6,466.45                     | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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         | 6,466.45                     | 0.00              | -100.0%               |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | 6,466.45                     | 0.00              | -100.0%               |



| Description   | Resource Codes | Object Codes | 2006-07<br>Estimated Actuals | 2007-08<br>Budget | Percent<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 from Funds of<br>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><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

# **MULTI-YEAR PROJECTION**

1

COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

2007-2008 Adopted Budget - 6/21/07

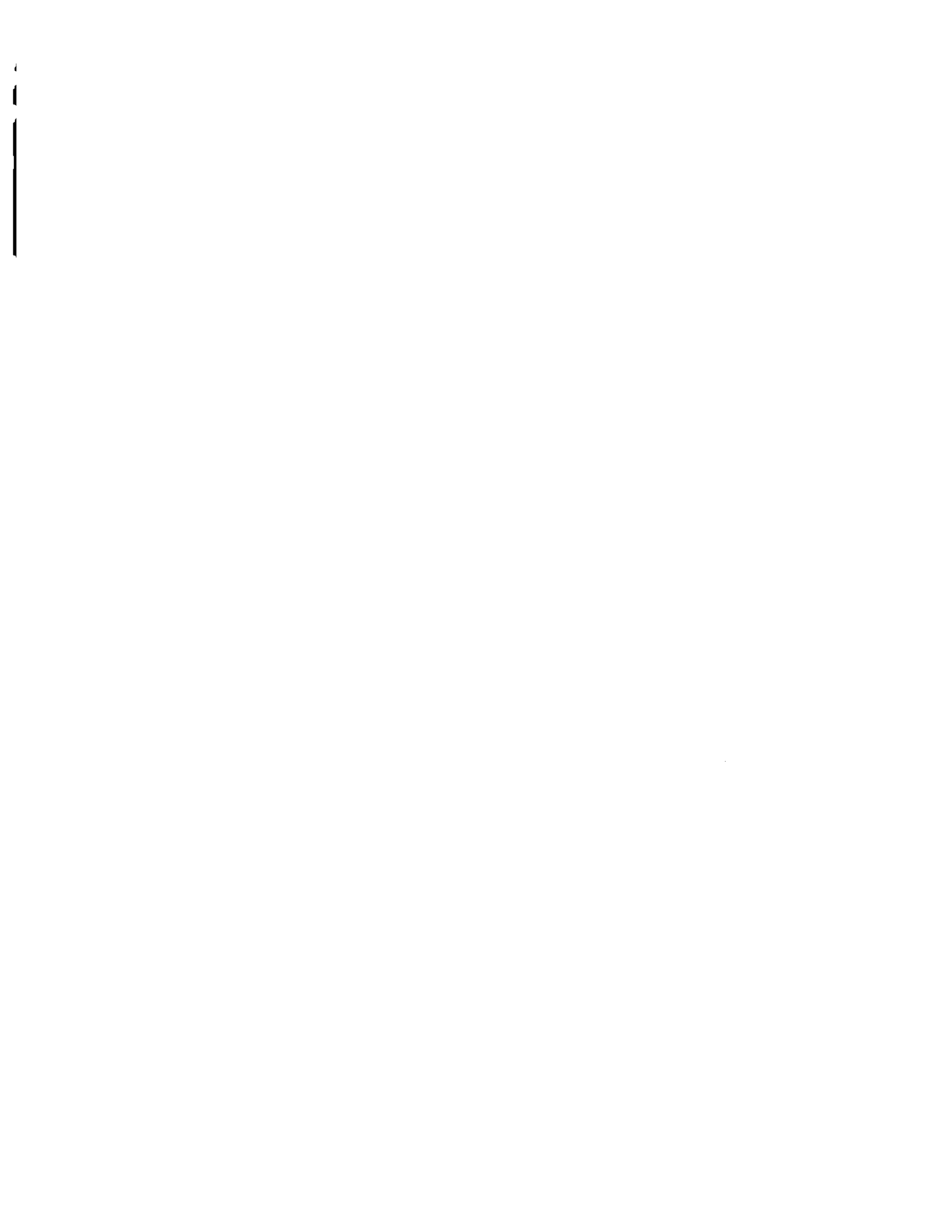
5.92% COLA, No  
Deficit +  
Equalization

4.53% COLA, No  
Deficit + \$7 M June  
Deferral

3.7% COLA, No  
Deficit, No  
Equalization +  
Fund 40

2.6% COLA, No  
Deficit, No  
Equalization

| Description  | 2006-07<br>Estimated<br>Actuals | %<br>of<br>Change | 2007-08<br>Adopted<br>Budget | %<br>of<br>Change | 2008-09<br>Projected<br>Budget | %<br>of<br>Change | 2009-10<br>Projected<br>Budget | %<br>of<br>Change |
|--|---------------------------------|-------------------|------------------------------|-------------------|--------------------------------|-------------------|--------------------------------|-------------------|
| <b>Revenue:</b>  |                                 |                   |                              |                   |                                |                   |                                |                   |
| Revenue Limit Sources                                  | \$ 129,875,164                  | 8.2%              | \$ 140,151,299               | 7.9%              | \$ 140,191,290                 | 0.0%              | \$ 143,244,267                 | 2.2%              |
| Federal Revenue  | \$ 12,883,939                   | -7.8%             | \$ 15,198,488                | 18.0%             | \$ 15,198,488                  | 0.0%              | \$ 15,198,488                  | 0.0%              |
| Other State Revenue                                    | \$ 30,506,607                   | 26.3%             | \$ 34,806,338                | 14.1%             | \$ 35,344,023                  | 1.5%              | \$ 35,902,399                  | 1.6%              |
| Other Local Revenues                                   | \$ 12,011,387                   | 6.8%              | \$ 13,112,937                | 9.2%              | \$ 13,210,247                  | 0.7%              | \$ 13,293,909                  | 0.6%              |
| <b>Total, Revenues:</b>                                | <b>\$ 185,277,097</b>           | <b>9.3%</b>       | <b>\$ 203,269,062</b>        | <b>9.7%</b>       | <b>\$ 203,944,048</b>          | <b>10.1%</b>      | <b>\$ 207,639,063</b>          | <b>1.8%</b>       |
| <b>Expenditures:</b>                                   |                                 |                   |                              |                   |                                |                   |                                |                   |
| Certificated Salaries                                  | \$ 91,864,156                   | 13.2%             | \$ 98,249,574                | 7.0%              | \$ 100,029,724                 | 1.8%              | \$ 102,891,627                 | 2.9%              |
| Classified Salaries                                    | \$ 28,773,612                   | 12.9%             | \$ 31,196,606                | 8.4%              | \$ 31,684,228                  | 1.6%              | \$ 32,555,495                  | 2.7%              |
| Employee Benefits                                      | \$ 36,842,265                   | 16.2%             | \$ 38,809,120                | 5.3%              | \$ 40,475,003                  | 4.3%              | \$ 42,877,343                  | 5.9%              |
| Books & Supplies                                       | \$ 9,294,823                    | 14.7%             | \$ 13,224,013                | 42.3%             | \$ 13,088,325                  | -1.0%             | \$ 13,188,893                  | 0.8%              |
| Services, Other  |                                 |                   |                              |                   |                                |                   |                                |                   |
| Operating Expenses                                     | \$ 13,204,528                   | 6.5%              | \$ 17,125,286                | 29.7%             | \$ 17,369,154                  | 1.4%              | \$ 17,676,863                  | 1.8%              |
| Capital Outlay   | \$ 767,085                      | 27.4%             | \$ 686,386                   | -10.5%            | \$ 702,859                     | 2.4%              | \$ 720,431                     | 2.5%              |
| Other Outgo  | \$ 2,881,250                    | 16.1%             | \$ 2,773,945                 | -3.7%             | \$ 2,773,945                   | 0.0%              | \$ 2,773,945                   | 0.0%              |
| Support Costs  | \$ (612,255)                    | -9.3%             | \$ (657,918)                 | 7.5%              | \$ (657,918)                   | 0.0%              | \$ (657,918)                   | 0.0%              |
| <b>Total, Expenditures:</b>                            | <b>\$ 183,015,462</b>           | <b>13.5%</b>      | <b>\$ 201,407,012</b>        | <b>10.0%</b>      | <b>\$ 205,465,320</b>          | <b>12.3%</b>      | <b>\$ 212,026,679</b>          | <b>3.2%</b>       |
| <b>Other Sources/Uses:</b>                             |                                 |                   |                              |                   |                                |                   |                                |                   |
| Transfers In   |                                 |                   | \$ -                         |                   | \$ 4,815,863                   |                   |                                |                   |
| Transfers Out  | \$ 1,183,656                    | -45.9%            | \$ 1,207,703                 | 2.0%              | \$ 1,227,995                   | 1.7%              | \$ 1,260,801                   | 2.7%              |
| Contributions  | \$ -                            |                   | \$ -                         |                   | \$ -                           |                   | \$ -                           |                   |
| <b>Total Expenditures &amp;<br/>Other Sources/Uses</b> | <b>\$ 184,199,118</b>           | <b>12.7%</b>      | <b>\$ 202,614,715</b>        | <b>10.0%</b>      | <b>\$ 201,877,452</b>          | <b>-0.4%</b>      | <b>\$ 213,287,481</b>          | <b>5.7%</b>       |
| <b>Net Inc. (Dec.) in Fund Balance</b>                 | <b>\$ 1,077,979</b>             | <b>-82.0%</b>     | <b>\$ 654,347</b>            | <b>-39.3%</b>     | <b>\$ 2,066,596</b>            | <b>215.8%</b>     | <b>\$ (5,648,418)</b>          | <b>-373.3%</b>    |
| <b>Beginning Balance July 1</b>                        | <b>\$ 16,971,050</b>            |                   | <b>\$ 18,049,029</b>         |                   | <b>\$ 18,703,376</b>           |                   | <b>\$ 20,769,972</b>           |                   |
| <b>Ending Balance</b>                                  | <b>\$ 18,049,029</b>            | <b>6.4%</b>       | <b>\$ 18,703,376</b>         | <b>3.6%</b>       | <b>\$ 20,769,972</b>           | <b>11.0%</b>      | <b>\$ 15,121,555</b>           | <b>-27.2%</b>     |
| <b>Components of Ending Balance:</b>                   |                                 |                   |                              |                   |                                |                   |                                |                   |
| Revolving Cash   | \$ 50,000                       | 0.0%              | \$ 50,000                    | 0.0%              | \$ 50,000                      | 0.0%              | \$ 50,000                      | 0.0%              |
| Prepaid Expenditures                                   | \$ -                            |                   | \$ -                         |                   | \$ -                           |                   | \$ -                           |                   |
| Cash with Fiscal Agent                                 |                                 |                   | \$ -                         |                   |                                |                   |                                |                   |
| Stores   | \$ 150,000                      | -2.3%             | \$ 150,000                   | 0.0%              | \$ 150,000                     | 0.0%              | \$ 150,000                     | 0.0%              |
| <b>Reserve for Econ Uncertainties</b>                  | <b>\$ 7,643,750</b>             | <b>-6.5%</b>      | <b>\$ 8,643,612</b>          | <b>13.1%</b>      | <b>\$ 10,710,208</b>           | <b>23.9%</b>      | <b>\$ 5,061,791</b>            | <b>-52.7%</b>     |
| Restricted Ending Balances                             | \$ 4,641,235                    |                   | \$ 4,641,235                 |                   | \$ 4,641,235                   |                   | \$ 4,641,235                   |                   |
| Lottery  | \$ 1,678,921                    |                   | \$ 1,333,406                 |                   | \$ 1,333,406                   |                   | \$ 1,333,406                   |                   |
| Mandated Cost Incentive                                | \$ 3,399,117                    |                   | \$ 3,399,117                 |                   | \$ 3,399,117                   |                   | \$ 3,399,117                   |                   |
| E-Rate Designation                                     | \$ 486,006                      |                   | \$ 486,006                   |                   | \$ 486,006                     |                   | \$ 486,006                     |                   |
| Other Designations                                     | \$ -                            |                   | \$ -                         |                   | \$ -                           |                   | \$ -                           |                   |
| <b>Unappropriated Amount</b>                           | <b>\$ -</b>                     |                   | <b>\$ -</b>                  |                   | <b>\$ 0</b>                    |                   | <b>\$ 0</b>                    |                   |
| <b>Fund 17 Reserve Balance</b>                         | <b>\$ 3,250,252</b>             |                   | <b>\$ 3,445,252</b>          |                   | <b>\$ 3,565,836</b>            |                   | <b>\$ 3,690,640</b>            |                   |
| <b>% of Unrestricted Reserve</b>                       | <b>5.91%</b>                    |                   | <b>5.97%</b>                 |                   | <b>7.07%</b>                   |                   | <b>4.10%</b>                   |                   |



| Description   | Object Codes         | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 140,151,299.00               | 0.03%                      | 140,191,290.00         | 2.18%                      | 143,244,267.00         |
| 2. Federal Revenues   | 8100-8299            | 15,198,488.00                | 0.00%                      | 15,198,488.00          | 0.00%                      | 15,198,488.00          |
| 3. Other State Revenues   | 8300-8599            | 34,806,338.00                | 1.54%                      | 35,344,023.00          | 1.58%                      | 35,902,399.00          |
| 4. Other Local Revenues   | 8600-8799            | 13,112,937.00                | 0.74%                      | 13,210,247.00          | 0.63%                      | 13,293,909.00          |
| 5. Other Financing Sources  | 8910-8999            | 0.00                         | 0.00%                      | 4,815,863.00           | -100.00%                   | 0.00                   |
| 6. Total (Sum lines A1 thru A5)   |                      | 203,269,061.57               | 2.70%                      | 208,759,911.00         | -0.54%                     | 207,639,063.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 98,250,574.00          |                            | 100,030,724.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 2,278,324.00           |                            | 2,315,700.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (498,174.00)           |                            | 546,203.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 98,250,574.00                | 1.81%                      | 100,030,724.00         | 2.86%                      | 102,892,627.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 31,196,606.00          |                            | 31,684,228.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 535,622.00             |                            | 622,498.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (48,000.00)            |                            | 328,780.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 31,196,606.00                | 1.56%                      | 31,684,228.00          | 3.00%                      | 32,635,506.00          |
| 3. Employee Benefits  | 3000-3999            | 38,809,120.00                | 4.29%                      | 40,475,003.00          | 5.98%                      | 42,897,282.00          |
| 4. Books and Supplies   | 4000-4999            | 13,223,013.00                | -1.03%                     | 13,087,325.00          | 0.00%                      | 13,087,893.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 17,125,286.00                | 1.42%                      | 17,369,153.57          | 1.77%                      | 17,676,913.00          |
| 6. Capital Outlay   | 6000-6999            | 686,386.00                   | 2.40%                      | 702,859.00             | 2.50%                      | 720,431.00             |
| 7. Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299, 7400-7499 | 2,773,945.00                 | 0.00%                      | 2,773,945.00           | 0.00%                      | 2,773,945.00           |
| 8. Direct Support/Indirect Costs  | 7300-7399            | (657,918.00)                 | 0.00%                      | (657,918.00)           | 0.00%                      | (657,918.00)           |
| 9. Other Financing Uses   | 7610-7699            | 1,207,703.00                 | 1.68%                      | 1,227,995.00           | 2.67%                      | 1,260,801.00           |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 202,614,715.00               | 2.01%                      | 206,693,314.57         | 3.19%                      | 213,287,480.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | 654,346.57                   |                            | 2,066,596.43           |                            | (5,648,417.00)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 18,049,029.00                |                            | 18,703,375.57          |                            | 20,769,972.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 18,703,375.57                |                            | 20,769,972.00          |                            | 15,121,555.00          |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Fund Balance Reserves  | 9710-9740            | 4,841,235.00                 |                            | 4,841,235.00           |                            | 4,841,235.00           |
| b. Designated for Economic Uncertainties  | 9770                 | 8,643,612.00                 |                            | 10,710,208.00          |                            | 5,061,791.00           |
| c. Fund Balance Designations  | 9775, 9780           | 5,218,529.00                 |                            | 5,218,529.00           |                            | 5,218,529.00           |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Total Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| (Line D3e must agree with line D2)  |                      | 18,703,376.00                |                            | 20,769,972.00          |                            | 15,121,555.00          |

| Description   | Object Codes | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>   |              |                              |                            |                        |                            |                        |
| <b>1. General Fund</b>  |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties  | 9770         | 8,643,612.00                 |                            | 10,710,208.00          |                            | 5,061,791.00           |
| b. Undesignated/Unappropriated Amount   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>  |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties  | 9770         | 0.00                         |                            | 3,565,836.00           |                            | 3,690,640.00           |
| b. Undesignated/Unappropriated Amount   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>  |              | <b>8,643,612.00</b>          |                            | <b>14,276,044.00</b>   |                            | <b>8,752,431.00</b>    |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| <b>1. Special Education Pass-through Exclusions</b>   |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):  |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?   |              |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:  |              |                              |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):   |              |                              |                            |                        |                            |                        |
| <hr/>   |              |                              |                            |                        |                            |                        |
| 2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
| <hr/>   |              |                              |                            |                        |                            |                        |
| <b>2. District ADA</b>  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter est. projections)  |              |                              |                            |                        |                            |                        |
|   |              | 22,808.00                    |                            | 22,779.87              |                            | 22,802.61              |
| <b>3. Calculating the Reserves</b>  |              |                              |                            |                        |                            |                        |
| a. Total Expenditures, Transfers Out, and Uses (Line B11)   |              | 202,614,715.00               |                            | 206,693,314.57         |                            | 213,287,480.00         |
| b. Less: Special Education Pass-through Funds (Line F1b2)   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)  |              | 202,614,715.00               |                            | 206,693,314.57         |                            | 213,287,480.00         |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)   |              | 3%                           |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 6,078,441.45                 |                            | 6,200,799.44           |                            | 6,398,624.40           |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 6,078,441.45                 |                            | 6,200,799.44           |                            | 6,398,624.40           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                          |                            | YES                    |                            | YES                    |

| Description   | Object Codes         | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b><br>(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h) |                      |                              |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 137,204,139.00               |                            |                        |                            |                        |
| a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)  |                      | 5,788.50                     | 3.70%                      | 6,002.67               | 2.60%                      | 6,158.74               |
| b. Revenue Limit ADA (Form RL, line 5b, ID 0033)  |                      | 22,983.69                    | -0.09%                     | 22,964.00              | -0.40%                     | 22,872.59              |
| c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)  |                      | 133,041,089.57               | 3.61%                      | 137,845,313.88         | 2.19%                      | 140,866,334.94         |
| d. Other Revenue Limit (Form RL, lines 6 thru 14)   |                      | 455,590.00                   | 0.00%                      | 455,590.00             | 0.00%                      | 455,590.00             |
| e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)   |                      | 133,496,679.57               | 3.60%                      | 138,300,903.88         | 2.18%                      | 141,321,924.94         |
| f. Deficit Factor (Form RL, line 16)  |                      | 1.00000                      | 0.00%                      | 1.00000                | 0.00%                      | 1.00000                |
| g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)   |                      | 133,496,679.57               | 3.60%                      | 138,300,903.88         | 2.18%                      | 141,321,924.94         |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)   |                      |                              | 0.00%                      |                        | 0.00%                      |                        |
| i. Revenue Limit Transfers (Objects 8091 and 8097)  |                      | (2,947,160.00)               | 0.00%                      | (2,947,160.00)         | 0.00%                      | (2,947,160.00)         |
| j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)  |                      | 6,654,619.00                 | -71.59%                    | 1,890,386.12           | 1.69%                      | 1,922,342.06           |
| k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)  |                      | 137,204,138.57               | 0.03%                      | 137,244,130.00         | 2.22%                      | 140,297,107.00         |
| 2. Federal Revenues   | 8100-8299            | 195,600.00                   | 0.00%                      | 195,600.00             | 0.00%                      | 195,600.00             |
| 3. Other State Revenues   | 8300-8599            | 12,701,129.00                | 0.00%                      | 12,701,129.00          | 0.00%                      | 12,701,129.00          |
| 4. Other Local Revenues   | 8600-8799            | 1,720,227.00                 | 0.00%                      | 1,720,227.00           | 0.00%                      | 1,720,227.00           |
| 5. Other Financing Sources  | 8910-8999            | (9,651,370.00)               | -49.90%                    | (4,835,507.00)         | 99.59%                     | (9,651,370.00)         |
| 6. Total (Sum lines A1k thru A5)  |                      | 142,169,724.57               | 3.42%                      | 147,025,579.00         | -1.20%                     | 145,262,693.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b><br>(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 80,789,885.00          |                            | 82,537,509.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 2,245,798.00           |                            | 2,029,880.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            | (498,174.00)           |                            | 546,203.00             |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 80,789,885.00                | 2.16%                      | 82,537,509.00          | 3.12%                      | 85,113,592.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 20,085,121.00          |                            | 20,393,871.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 308,750.00             |                            | 385,949.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                              |                            |                        |                            | 384,780.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 20,085,121.00                | 1.54%                      | 20,393,871.00          | 3.78%                      | 21,164,600.00          |
| 3. Employee Benefits  | 3000-3999            | 30,245,671.00                | 4.38%                      | 31,569,017.00          | 6.62%                      | 33,659,880.00          |
| 4. Books and Supplies   | 4000-4999            | 2,484,417.00                 | 0.09%                      | 2,486,591.00           | 0.02%                      | 2,487,159.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 9,354,954.00                 | 0.38%                      | 9,390,228.57           | 4.94%                      | 9,853,735.00           |
| 6. Capital Outlay   | 6000-6999            | 275,000.00                   | 2.23%                      | 281,144.00             | 6.25%                      | 298,716.00             |
| 7. Other Outgo (excluding Direct Support/Indirect Costs)  | 7100-7299, 7400-7499 | 854,766.00                   | 0.00%                      | 854,766.00             | 0.00%                      | 854,766.00             |
| 8. Direct Support/Indirect Costs  | 7300-7399            | (2,787,139.00)               | 0.00%                      | (2,787,139.00)         | 0.00%                      | (2,787,139.00)         |
| 9. Other Financing Uses   | 7610-7699            | 212,703.00                   | 9.54%                      | 232,995.00             | 14.08%                     | 265,801.00             |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 141,515,378.00               | 2.43%                      | 144,958,982.57         | 4.11%                      | 150,911,110.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      |                              |                            |                        |                            |                        |
|   |                      | 654,346.57                   |                            | 2,066,596.43           |                            | (5,648,417.00)         |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 13,407,794.00                |                            | 14,062,140.57          |                            | 16,128,737.00          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 14,062,140.57                |                            | 16,128,737.00          |                            | 10,480,320.00          |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Fund Balance Reserves  | 9710-9740            | 200,000.00                   |                            | 200,000.00             |                            | 200,000.00             |
| b. Designated for Economic Uncertainties  | 9770                 | 8,643,612.00                 |                            | 10,710,208.00          |                            | 5,061,791.00           |
| c. Fund Balance Designations  | 9775, 9780           | 5,218,529.00                 |                            | 5,218,529.00           |                            | 5,218,529.00           |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)   |                      | 14,062,141.00                |                            | 16,128,737.00          |                            | 10,480,320.00          |



| Description  | Object Codes | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties   | 9770         | 8,643,612.00                 |                            | 10,710,208.00          |                            | 5,061,791.00           |
| b. Undesignated/Unappropriated Amount  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2. Current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties   | 9770         |                              |                            | 3,565,836.00           |                            | 3,690,640.00           |
| b. Undesignated/Unappropriated Amount  | 9790         |                              |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>   |              | <b>8,643,612.00</b>          |                            | <b>14,276,044.00</b>   |                            | <b>8,752,431.00</b>    |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description  | Object Codes         | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b><br>(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                              |                            |                        |                            |                        |
| 1. Revenue Limit Sources   | 8010-8099            | 2,947,160.00                 | 0.00%                      | 2,947,160.00           | 0.00%                      | 2,947,160.00           |
| 2. Federal Revenues  | 8100-8299            | 15,002,888.00                | 0.00%                      | 15,002,888.00          | 0.00%                      | 15,002,888.00          |
| 3. Other State Revenues  | 8300-8599            | 22,105,209.00                | 2.43%                      | 22,642,894.00          | 2.47%                      | 23,201,270.00          |
| 4. Other Local Revenues  | 8600-8799            | 11,392,710.00                | 0.85%                      | 11,490,020.00          | 0.73%                      | 11,573,682.00          |
| 5. Other Financing Sources   | 8910-8999            | 9,651,370.00                 | 0.00%                      | 9,651,370.00           | 0.00%                      | 9,651,370.00           |
| 6. Total (Sum lines A1 thru A5)  |                      | 61,099,337.00                | 1.04%                      | 61,734,332.00          | 1.04%                      | 62,376,370.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b><br>(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 17,460,689.00          |                            | 17,493,215.00          |
| b. Step & Column Adjustment  |                      |                              |                            | 32,526.00              |                            | 285,820.00             |
| c. Cost-of-Living Adjustment   |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments   |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 17,460,689.00                | 0.19%                      | 17,493,215.00          | 1.63%                      | 17,779,035.00          |
| 2. Classified Salaries   |                      |                              |                            |                        |                            |                        |
| a. Base Salaries   |                      |                              |                            | 11,111,485.00          |                            | 11,290,357.00          |
| b. Step & Column Adjustment  |                      |                              |                            | 226,872.00             |                            | 236,549.00             |
| c. Cost-of-Living Adjustment   |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments   |                      |                              |                            | (48,000.00)            |                            | (56,000.00)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 11,111,485.00                | 1.61%                      | 11,290,357.00          | 1.60%                      | 11,470,906.00          |
| 3. Employee Benefits   | 3000-3999            | 8,563,449.00                 | 4.00%                      | 8,905,986.00           | 3.72%                      | 9,237,402.00           |
| 4. Books and Supplies  | 4000-4999            | 10,738,596.00                | -1.28%                     | 10,600,734.00          | 0.00%                      | 10,600,734.00          |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 7,770,332.00                 | 2.68%                      | 7,978,925.00           | -1.95%                     | 7,823,178.00           |
| 6. Capital Outlay  | 6000-6999            | 411,386.00                   | 2.51%                      | 421,715.00             | 0.00%                      | 421,715.00             |
| 7. Other Outgo (excluding Direct Support/Indirect Costs)   | 7100-7299, 7400-7499 | 1,919,179.00                 | 0.00%                      | 1,919,179.00           | 0.00%                      | 1,919,179.00           |
| 8. Direct Support/Indirect Costs   | 7300-7399            | 2,129,221.00                 | 0.00%                      | 2,129,221.00           | 0.00%                      | 2,129,221.00           |
| 9. Other Financing Uses  | 7610-7699            | 995,000.00                   | 0.00%                      | 995,000.00             | 0.00%                      | 995,000.00             |
| 10. Other Adjustments (Explain in Section F below)   |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 61,099,337.00                | 1.04%                      | 61,734,332.00          | 1.04%                      | 62,376,370.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|  |                      | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| <b>D. FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 4,641,235.00                 |                            | 4,641,235.00           |                            | 4,641,235.00           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 4,641,235.00                 |                            | 4,641,235.00           |                            | 4,641,235.00           |
| 3. Components of Ending Fund Balance   |                      |                              |                            |                        |                            |                        |
| a. Fund Balance Reserves   | 9710-9740            | 4,641,235.00                 |                            | 4,641,235.00           |                            | 4,641,235.00           |
| b. Designated for Economic Uncertainties   | 9770                 | 0.00                         |                            |                        |                            |                        |
| c. Fund Balance Designations   | 9775, 9780           | 0.00                         |                            |                        |                            |                        |
| d. Undesignated/Unappropriated Balance   | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Total Components of Ending Fund Balance<br>(Line D3e must agree with line D2)   |                      | 4,641,235.00                 |                            | 4,641,235.00           |                            | 4,641,235.00           |

| Description   | Object Codes | 2007-08 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2008-09 Projection (C) | % Change (Cols. E-C/C) (D) | 2009-10 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. General Fund   |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties  | 9770         |                              |                            |                        |                            |                        |
| b. Undesignated/Unappropriated Amount   | 9790         |                              |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties  | 9770         |                              |                            |                        |                            |                        |
| b. Undesignated/Unappropriated Amount   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1 thru E2b)   |              |                              |                            |                        |                            |                        |

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

# **CRITERIA & STANDARDS**



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

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

**STANDARD:** Funded average daily attendance (ADA) has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

| Percentage Level | District ADA |     |       |
|------------------|--------------|-----|-------|
| 3.0%             | 0            | to  | 300   |
| 2.0%             | 301          | to  | 1,000 |
| 1.0%             | 1,001        | and | over  |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

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

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                                    | Revenue Limit (Funded) ADA            |   | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) | Status  |
|--|---------------------------------------|---|--|---------|
|  | Original Budget<br>(Form RL, Line 5b) | Estimated/Unaudited Actuals<br>(Form RL, Line 5b) |  |         |
| Third Prior Year (2004-05)                     | 23,757.00                             | 23,254.18   | 2.1%   | Not Met |
| Second Prior Year (2005-06)                    | 23,455.38                             | 23,116.49   | 1.4%   | Not Met |
| First Prior Year (2006-07)                     | 23,111.00                             | 23,111.00   | 0.0%   | Met     |
| Budget Year (2007-08) (Criterion 4A1, Step 2a) | 22,983.69                             |   |  |         |

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

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Declining Enrollment Trend

**2. CRITERION: Enrollment**

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

| Percentage Level | District ADA |     |       |
|------------------|--------------|-----|-------|
| 3.0%             | 0            | to  | 300   |
| 2.0%             | 301          | to  | 1,000 |
| 1.0%             | 1,001        | and | over  |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

| Fiscal Year                 | Budget | Enrollment | CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|--------|
| Third Prior Year (2004-05)  |        | 25,175     | 24,932       | 1.0%  | Met    |
| Second Prior Year (2005-06) |        | 24,594     | 24,715       | N/A   | Met    |
| First Prior Year (2006-07)  |        | 24,621     | 24,573       | 0.2%  | Met    |
| Budget Year (2007-08)       |        | 24,429     |              |   |        |

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

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|--|--|--|
| Third Prior Year (2004-05)  | 23,064   | 24,932   | 92.5%                                    |
| Second Prior Year (2005-06) | 23,058   | 24,715   | 93.3%                                    |
| First Prior Year (2006-07)  | 22,894   | 24,573   | 93.2%                                    |
| Historical Average Ratio:   |  |  | 93.0%                                    |

District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%): **93.5%**

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>Budget<br>(Form A, Lines 3, 6, and 25)<br>(Form MYP, Line F2) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|--------|
| Budget Year (2007-08)         | 22,808   | 24,429   | 93.4%                      | Met    |
| 1st Subsequent Year (2008-09) | 22,780   | 24,355   | 93.5%                      | Met    |
| 2nd Subsequent Year (2009-10) | 22,803   | 24,377   | 93.5%                      | Met    |

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



**4. CRITERION: Revenue Limit**

**STANDARD:** Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost-of-living adjustment (COLA) from the prior year.

For basic aid districts, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.

**4A1. Calculating the District's Revenue Limit Standard**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

**Projected Revenue Limit**

|   | Prior Year<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| <b>Step 1 - Funded COLA</b>   |                         |                          |                                  |                                  |
| a. Base Revenue Limit (BRL) per ADA<br>(Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) | 5,536.50                | 5,788.50                 | 6,002.67                         | 6,158.74                         |
| b. Deficit Factor<br>(Form RL, Line 16)   | 1.00000                 | 1.00000                  | 1.00000                          | 1.00000                          |
| c. Funded BRL per ADA<br>(Step 1a times Step 1b)  | 5,536.50                | 5,788.50                 | 6,002.67                         | 6,158.74                         |
| d. Prior Year Funded BRL per ADA  |                         | 5,536.50                 | 5,788.50                         | 6,002.67                         |
| e. Difference<br>(Step 1c minus Step 1d)  |                         | 252.00                   | 214.17                           | 156.07                           |
| f. Percent Change Due to COLA<br>(Step 1e divided by Step 1d)                               |                         | 4.6%                     | 3.7%                             | 2.6%                             |
| <b>Step 2 - Change in Population</b>  |                         |                          |                                  |                                  |
| a. Revenue Limit (Funded) ADA<br>(Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)      | 23,111.00               | 22,983.69                | 22,964.00                        | 22,872.59                        |
| b. Prior Year Revenue Limit (Funded) ADA  |                         | 23,111.00                | 22,983.69                        | 22,964.00                        |
| c. Difference<br>(Step 2a minus Step 2b)  |                         | (127.31)                 | (19.69)                          | (91.41)                          |
| d. Percent Change Due to Population<br>(Step 2c divided by Step 2b)                         |                         | -0.6%                    | -0.1%                            | -0.4%                            |
| <b>Step 3 - Total Change in Funded COLA and Population<br/>(Step 1f plus Step 2d)</b>       |                         |                          |                                  |                                  |
|   |                         | 4.0%                     | 3.6%                             | 2.2%                             |
| <b>Revenue Limit Standard<br/>(Step 3, plus/minus 1%):</b>                                  |                         | <b>3.0% to 5.0%</b>      | <b>2.6% to 4.6%</b>              | <b>1.2% to 3.2%</b>              |

**4A2. Alternate Revenue Limit Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected Revenue Limit (Applicable if Form RL, Budget column, line 31, is zero)**

|  | Prior Year<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected local property taxes<br>(Form RL, Lines 25 thru 27)      | 8,794,295.00            | 7,880,742.00             | 7,880,742.00                     | 7,880,742.00                     |
| <b>Basic Aid Standard<br/>(Percent change over previous year):</b> |                         | <b>N/A</b>               | <b>N/A</b>                       | <b>N/A</b>                       |

**4A3. Alternate Revenue Limit Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (Applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard<br>(Funded COLA change - Step 1f plus 1%): | N/A                      | N/A                              | N/A                              |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

|   | Prior Year<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Revenue Limit<br>(Fund 01, Objects 8011, 8020-8089)   | 129,132,430.00          | 139,291,112.00           | 140,191,290.00                   | 143,244,267.00                   |
| Less: Adjustments for Revenue Limit Coding<br>Changes Effective 2007-08<br>(Form RL, Lines 33-37) | 1,844,089.00            |                          |                                  |                                  |
| Adjusted Revenue Limit  | 127,288,341.00          | 139,291,112.00           | 140,191,290.00                   | 143,244,267.00                   |
| District's Projected Change in Revenue Limit:   |                         | 9.4%                     | 0.6%                             | 2.2%                             |
| Revenue Limit Standard:   |                         | 3.0% to 5.0%             | 2.6% to 4.6%                     | 1.2% to 3.2%                     |
| Status:   |                         | Not Met                  | Not Met                          | Met                              |

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

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

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

The 2007-08 budget includes the recognition of the June Revenue Limit Deferral. The 2008-09 revenue limit projection does not include the deferral amount therefore, revenue limit increase is minimal.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | Estimated/Unaudited Actuals  |  | Ratio of Salaries and Benefits<br>to Total Expenditures |
|-----------------------------|--|--|---|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)                                  | Total Expenditures<br>(Form 01, Objects 1000-7499) |   |
| Third Prior Year (2004-05)  | 132,592,189.62   | 158,422,625.40                                     | 83.7%   |
| Second Prior Year (2005-06) | 138,366,380.30   | 161,275,177.96                                     | 85.8%   |
| First Prior Year (2006-07)  | 157,480,032.11   | 183,015,462.06                                     | 86.0%   |
|                             | Historical Average Ratio:  |  | 85.2%   |
|                             | District's Salaries and Benefits Standard<br>(historical average ratio plus/minus 2%): |  | 83.2% to 87.2%  |

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year                   | Budget   |  | Ratio of Salaries and Benefits<br>to Total Expenditures | Status |
|-------------------------------|--|--|---|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |   |        |
| Budget Year (2007-08)         | 168,255,300.00   | 201,407,012.00   | 83.5%   | Met    |
| 1st Subsequent Year (2008-09) | 172,188,955.00   | 205,464,319.57   | 83.8%   | Met    |
| 2nd Subsequent Year (2009-10) | 178,424,415.00   | 212,025,679.00   | 84.2%   | Met    |

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

**STANDARD:** Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

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

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

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Object Range / Fiscal Year  | Amount        | Percent Change Over Previous Year | Status  |
|---|---------------|-----------------------------------|---------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>                 |               |                                   |         |
| First Prior Year (2006-07)  | 12,883,938.90 |                                   |         |
| Budget Year (2007-08)   | 15,198,488.00 | 18.0%                             | Not Met |
| 1st Subsequent Year (2008-09)   | 15,198,488.00 | 0.0%                              | Met     |
| 2nd Subsequent Year (2009-10)   | 15,198,488.00 | 0.0%                              | Met     |
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>             |               |                                   |         |
| First Prior Year (2006-07)  | 30,506,606.50 |                                   |         |
| Plus: First Prior Year Adjustment (Criterion 4B)  | 1,844,089.00  |                                   |         |
| Adjusted First Prior Year (2006-07)   | 32,350,695.50 |                                   |         |
| Budget Year (2007-08)   | 34,806,338.00 | 7.6%                              | Not Met |
| 1st Subsequent Year (2008-09)   | 35,344,023.00 | 1.5%                              | Met     |
| 2nd Subsequent Year (2009-10)   | 35,902,399.00 | 1.6%                              | Met     |
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>             |               |                                   |         |
| First Prior Year (2006-07)  | 12,011,387.42 |                                   |         |
| Budget Year (2007-08)   | 13,112,937.00 | 9.2%                              | Not Met |
| 1st Subsequent Year (2008-09)   | 13,210,247.00 | 0.7%                              | Met     |
| 2nd Subsequent Year (2009-10)   | 13,293,909.00 | 0.6%                              | Met     |
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>              |               |                                   |         |
| First Prior Year (2006-07)  | 9,294,822.64  |                                   |         |
| Budget Year (2007-08)   | 13,224,013.00 | 42.3%                             | Not Met |
| 1st Subsequent Year (2008-09)   | 13,087,325.00 | -1.0%                             | Met     |
| 2nd Subsequent Year (2009-10)   | 13,087,893.00 | 0.0%                              | Met     |
| <b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b> |               |                                   |         |
| First Prior Year (2006-07)  | 13,204,528.13 |                                   |         |
| Budget Year (2007-08)   | 17,125,286.00 | 29.7%                             | Not Met |
| 1st Subsequent Year (2008-09)   | 17,369,153.57 | 1.4%                              | Met     |
| 2nd Subsequent Year (2009-10)   | 17,676,913.00 | 1.8%                              | Met     |

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

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

- 1a. **STANDARD NOT MET** - One or more projected operating revenue or expenditure object categories have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected revenues and expenditures within the standard.

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

Federal Revenue: 2007-08 budget includes amounts deferred from 2006-07 as well as any known COLAs. State Revenue: 2007-08 budget includes amounts deferred from 2006-07 as well as any known COLAs. Local Revenue: 2007-08 includes projected Special Education COLA and growth. Books & Supplies & Services & Other Expenditures: 2007-08 budgeted to expend the additional federal and state revenues.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account).

**7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance**

DATA ENTRY: Enter data in the Contributed column for Deferred Maintenance Contribution; all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

|                             | Deferred Maintenance Contribution |                          | Status |
|-----------------------------|-----------------------------------|--------------------------|--------|
|                             | Required <sup>1</sup>             | Contributed <sup>2</sup> |        |
| <b>Deferred Maintenance</b> | 969,278                           | 975,000                  | Met    |

<sup>1</sup> Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education.

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7223 with resources 3300-3499 and 6500-6540)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

|  |                |   |   |        |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999) | 202,614,715.00 |   |   |        |
| b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes) |                | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures, Transfers Out, and Uses                          | 202,614,715.00 | 6,078,441.45  | 6,079,000.00  | Met    |

<sup>2</sup> Fund 01, Resource 8150, objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Deficit Spending Standard Percentage Level:

**8A. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in Fund Balance<br>(Form 01, Section E) | Total Expenditures, Transfers Out, and Uses<br>(Fund 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Fund Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2004-05)               | (1,898,372.08)                                     | 163,702,672.23  | 1.2%  | Not Met |
| Second Prior Year (2005-06)              | 5,983,822.43                                       | 163,461,519.34  | N/A   | Met     |
| First Prior Year (2006-07)               | 1,077,978.76                                       | 184,199,118.06  | N/A   | Met     |
| Budget Year (2007-08) (Information only) | 654,347.00   | 202,614,715.00  |   |         |

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

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

**STANDARD:** Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by the following percentage levels:

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                 | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status  |
|-----------------------------|--|-----------------------------|--|---------|
|                             | Original Budget  | Estimated/Unaudited Actuals |  |         |
| Third Prior Year (2004-05)  | 9,398,664.00   | 10,442,610.96               | N/A  | Met     |
| Second Prior Year (2005-06) | 8,385,052.79   | 8,337,219.48                | 0.6%   | Met     |
| First Prior Year (2006-07)  | 16,759,087.28  | 14,214,800.49               | 15.2%  | Not Met |

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

**10. CRITERION: Reserves**

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

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

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

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

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B): | 22,808                   | 22,780                           | 22,803                           |
| District's Reserve Standard Percentage Level:      | 3%                       | 3%                               | 3%                               |

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b, and F2):

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

|   | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223): | 0.00                     |                                  |                                  |

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)   | 202,614,715.00           | 206,692,314.57                   | 213,286,480.00                   |
| 2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)                |                          |                                  |                                  |
| 3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)                 | 202,614,715.00           | 206,692,314.57                   | 213,286,480.00                   |
| 4. Reserve Standard Percentage Level   | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent (Line B3 times line B4)                             | 6,078,441.45             | 6,200,769.44                     | 6,398,594.40                     |
| 6. Reserve Standard - by Amount (\$53,000 for districts with 0 to 1,000 ADA, else 0) | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard (Greater of line B5 or line B6)</b>                | <b>6,078,441.45</b>      | <b>6,200,769.44</b>              | <b>6,398,594.40</b>              |



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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

|   | Budget Year         | 1st Subsequent Year | 2nd Subsequent Year |
|---|---------------------|---------------------|---------------------|
|   | (2007-08)           | (2008-09)           | (2009-10)           |
| Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):                               |                     |                     |                     |
| 1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)         | 8,643,612.00        | 10,710,208.00       | 5,061,791.00        |
| 2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)                         | 0.00                | 1,000.00            | 2,000.00            |
| 3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)       | 0.00                | 0.00                | 0.00                |
| 4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a) | 0.00                | 3,565,836.00        | 3,690,640.00        |
| 5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)                 | 0.00                | 0.00                | 0.00                |
| 6. District's Budgeted Reserves (Lines C1 thru C5)  | 8,643,612.00        | 14,277,044.00       | 8,754,431.00        |
| <b>District's Reserve Standard (Section 10B, Line B7):</b>  | <b>6,078,441.45</b> | <b>6,200,769.44</b> | <b>6,398,594.40</b> |
| Status:   | Met                 | Met                 | Met                 |

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for any of the budget year or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Percentage Range: -10.0% to +10.0%

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

| Description / Fiscal Year   | Projection     | Percent Change | Status  |
|---|----------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                |         |
| First Prior Year (2006-07)  | (7,898,654.85) |                |         |
| Budget Year (2007-08)   | (9,922,370.00) | 25.6%          | Not Met |
| 1st Subsequent Year (2008-09)   | (9,651,370.00) | -2.7%          | Met     |
| 2nd Subsequent Year (2009-10)   | (9,651,370.00) | 0.0%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                |                |         |
| First Prior Year (2006-07)  | 0.00           |                |         |
| Budget Year (2007-08)   | 0.00           | 0.0%           | Met     |
| 1st Subsequent Year (2008-09)   | 0.00           | 0.0%           | Met     |
| 2nd Subsequent Year (2009-10)   | 0.00           | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                |                |         |
| First Prior Year (2006-07)  | 212,703.00     |                |         |
| Budget Year (2007-08)   | 212,703.00     | 0.0%           | Met     |
| 1st Subsequent Year (2008-09)   | 232,995.00     | 9.5%           | Met     |
| 2nd Subsequent Year (2009-10)   | 245,801.00     | 5.5%           | Met     |

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) Increased costs of Special Education, Home to School Transportation and the required 3.0% contribution to RMA requires additional funds be contributed from unrestricted funds.

1b. MET - Projected transfers in have not changed by more than ten percent for the budget and two subsequent fiscal years.

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

1c. MET - Projected transfers out have not changed by more than ten percent for the budget and two subsequent fiscal years.

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

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2) Yes

2. List all new and existing multiyear commitments and required annual debt service amounts.

| Type of Commitment                 | # of Years Remaining   | Principal Balance as of July 1, 2007 | Prior Year (2006-07) Annual Payment (P & I) | Budget Year (2007-08) Annual Payment (P & I) | 1st Subsequent Year (2008-09) Annual Payment (P & I) | 2nd Subsequent Year (2009-10) Annual Payment (P & I) |
|------------------------------------|------------------------|--------------------------------------|---|--|--|--|
| Capital Leases                     | 7                      | 258,556                              | 42,459                                      | 42,459                                       | 42,459   | 42,459   |
| Fund/Resource/Object:              | 12/0001/7438/7439      |                                      |   |  |  |  |
| Certificates of Participation      | 14                     | 7,690,000                            | 795,025                                     | 794,275                                      | 792,310  | 794,310  |
| Fund/Resource/Object:              | 01/0000/7438/7439      |                                      |   |  |  |  |
| Other Postemployment Benefits      |                        | 30,692,000                           | 726,669                                     | 677,591                                      | 603,037  | 523,347  |
| Fund/Resource/Object:              | various                |                                      |   |  |  |  |
| Supp Early Retirement Program      | 1                      | 492,952                              | 492,952                                     | 492,952                                      |  |  |
| Fund/Resource/Object:              | 01/0000/3931           |                                      |   |  |  |  |
| State School Building Loans        |                        |                                      |   |  |  |  |
| Fund/Resource/Object:              |                        |                                      |   |  |  |  |
| Compensated Absences               |                        | 1,434,302                            |   |  |  |  |
| Fund/Resource/Object:              |                        |                                      |   |  |  |  |
| Other Long-term Commitments:       |                        |                                      |   |  |  |  |
| Commitment Type:                   | SSC & Classroom Leases |                                      |   |  |  |  |
|                                    |                        | Month to Month                       | 959,431                                     | 1,153,646                                    | 1,153,646  | 1,153,646  |
| Fund/Resource/Object:              | 25/9811&9812/5610      |                                      |   |  |  |  |
| Commitment Type:                   | GO Bond                |                                      |   |  |  |  |
|                                    |                        | 99,899,877                           | 4,819,742                                   | 6,274,843                                    | 6,803,768  | 6,800,868  |
| Fund/Resource/Object:              | 51/0000/7433/7434      |                                      |   |  |  |  |
| Commitment Type:                   | CFD #2                 |                                      |   |  |  |  |
|                                    | 28                     | 4,395,000                            | 249,938                                     | 254,668                                      | 264,218  | 272,313  |
| Fund/Resource/Object:              | 94/0000/7400           |                                      |   |  |  |  |
| Total Annual Payments:             |                        |                                      | 8,086,216                                   | 9,690,434                                    | 9,659,438  | 9,586,943  |
| Percent Change Over Previous Year: |                        |                                      |   | 19.8%  | -0.3%  | -0.8%  |

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

DATA ENTRY: All data are extracted or calculated.

| Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 8011, 8020-8089) | Prior Year (2006-07) | Budget Year (2007-08) | 1st Subsequent Year (2008-09) | 2nd Subsequent Year (2009-10) |
|---|----------------------|-----------------------|-------------------------------|-------------------------------|
|   | 127,288,341.00       | 139,291,112.00        | 140,191,290.00                | 143,244,267.00                |
| Percent Change Over Previous Year:  |                      | 9.4%                  | 0.6%                          | 2.2%                          |
| Status:   | Not Met              | Met                   | Met                           | Met                           |

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

DATA ENTRY: Enter an explanation if Not Met.

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

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

GO Bonds and CFD debt service is funded by on-going tax revenues. Classroom leases are funded by on-going developer fees.



**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.)

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers' compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-6)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility information:

Classified retirees must have at least 15 years continuous service with District. Must be at least 50 years of age. District will provide 10 years of benefits up to age 65, which ever comes first. Certificated retirees must have at least 15 years continuous services with District. Must be at least 55 years of age. District will provide 5 years of benefits up to age 65, whichever comes first.

3. Are OPEB funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, disclose the following information:

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| Number of retirees receiving OPEB                                    |                          |                                  |                                  |
| Total annual cost  |                          |                                  |                                  |
| Percent of total annual cost paid by retiree                         |                          |                                  |                                  |
| Percent of total annual cost paid by employer (100% minus retiree %) | 100%                     | 100%                             | 100%                             |

5. Total liability for OPEB

a. Is total liability based on an estimate or actuarial study?

b. If based on an actuarial study, indicate the date of the study.

6. Amount of total OPEB liability that is unfunded

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 2-6)

2. Describe any other self-insured benefit programs operated by the district. Include details on whether the programs are lifetime or limited, and eligibility information:

Workers' Compensation

3. Are other self-insured benefit programs funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, what is the total annual cost?

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |

5. Total liability for providing the other self-insured benefits

a. Is total liability based on an estimate or actuarial study?

b. If based on an actuarial study, indicate the date of the study.

6. Amount of total liability that is unfunded

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,225.0                               | 1,262.0                  | 1,254.0                          | 1,250.0                          |

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

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

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

If No, complete questions 6 and 7.

**Negotiations Settled**

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

Feb 15, 2007

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 05, 2007

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Mar 08, 2007

4. Period covered by the agreement:

Begin Date: Jul 01, 2005

End Date: Jun 30, 2008

5. Salary settlement:

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
or

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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



**Negotiations Not Settled**

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

|  |
|--|
|  |
|--|

7. Amount included for any tentative salary increases

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 11,465,165               | 12,267,727                       | 13,126,467                       |
| 100%                     | 100%                             | 100%                             |
| 11.5%                    | 9.0%                             | 7.0%                             |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 2,278,324                | 2,315,700                        | 2,345,361                        |
| 2.7%                     | 2.7%                             | 2.7%                             |

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| No                       | No                               | No                               |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 731.4                                 | 824.0                    | 824.0                            | 824.0                            |

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

If No, complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

4. Period covered by the agreement:      Begin Date:       End Date:

5. Salary settlement:

|   | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes                      | Yes                              | Yes                              |

**One Year Agreement**

|   |                      |                      |                      |
|---|----------------------|----------------------|----------------------|
| Total cost of salary settlement             | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> |

or

**Multiyear Agreement**

|  |                      |                      |                      |
|--|----------------------|----------------------|----------------------|
| Total cost of salary settlement  | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | <input type="text"/>     | <input type="text"/>             | <input type="text"/>             |

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 5,867,685                | 6,278,423                        | 6,717,912                        |
| 100%                     | 100%                             | 100%                             |
| 8.7%                     | 7.0%                             | 7.0%                             |

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 320,042                  | 323,242                          | 326,475                          |
| 1.0%                     | 1.0%                             | 1.0%                             |

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

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

| Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

---

---

---

---

---

---

---

---

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2006-07) | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 129.5                                 | 131.5                    | 131.5                            | 130.5                            |

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

1. Are salary and benefit negotiations settled for the budget year?

|     |
|-----|
| Yes |
|-----|

If Yes, complete question 2.

If No, complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| Yes  | Yes                      | Yes                              | Yes                              |
| Total cost of salary settlement  | 534,095                  | 544,670                          | 555,455                          |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | 4.0%                     | 4.0%                             | 4.0%                             |

**Negotiations Not Settled**

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

|  |
|--|
|  |
|--|

4. Amount included for any tentative salary increases

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |

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

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

|  | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|--|--------------------------|----------------------------------|----------------------------------|
| Yes  | Yes                      | Yes                              | Yes                              |
| Total cost of H&W benefits                           | 890,352                  | 952,677                          | 1,019,365                        |
| Percent of H&W cost paid by employer                 | 100%                     | 100%                             | 100%                             |
| Percent projected change in H&W cost over prior year | 11.5%                    | 7.0%                             | 7.0%                             |

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

|    | Budget Year<br>(2007-08) | 1st Subsequent Year<br>(2008-09) | 2nd Subsequent Year<br>(2009-10) |
|----|--------------------------|----------------------------------|----------------------------------|
| No | No                       | No                               | No                               |
|    |                          |                                  |                                  |
|    |                          |                                  |                                  |

---

### ADDITIONAL FISCAL INDICATORS

---

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

---

**End of School District Budget Criteria and Standards Review**

---

# **SUPPORTING SCHEDULES**



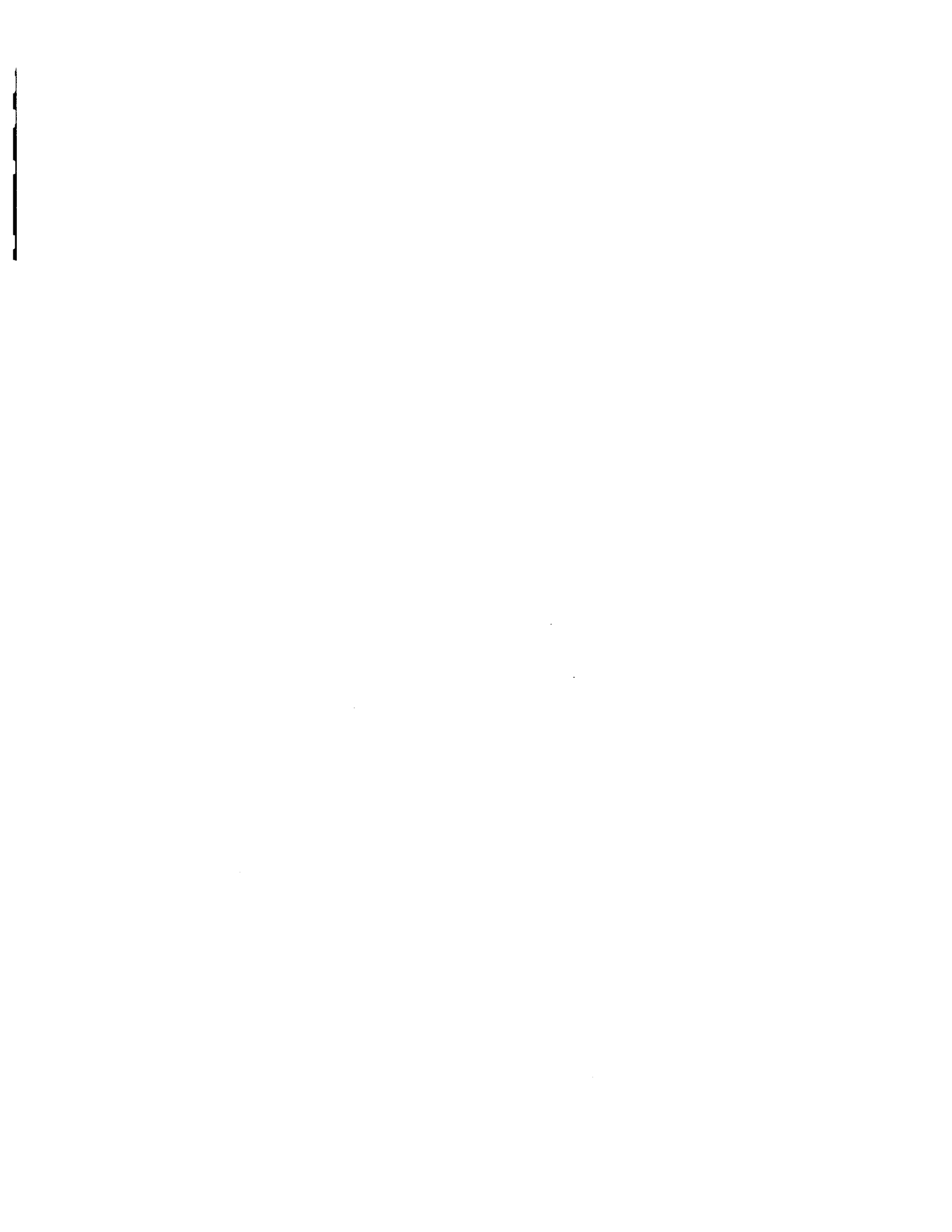
July 1 Budget (Single Adoption)  
2006-07 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description  | Object Codes                    | State Lottery<br>(Unrestricted)<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|--|---------------------------------|--|--|---|--------------|
| <b>A. REVENUES</b>   |                                 |  |  |   |              |
| 1. Beginning Balance   | 9791-9795                       | 2,085,551.33                                       |  | 0.00  | 2,085,551.33 |
| 2. State Lottery Revenue   | 8560                            | 2,954,031.00                                       |  | 509,372.00  | 3,463,403.00 |
| 3. Other Local Revenue   | 8600-8799                       | 0.00   |  | 0.00  | 0.00         |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts             | 8965                            | 0.00   |  | 0.00  | 0.00         |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)   | 8980                            | 0.00   |  |   | 0.00         |
| 6. Total Available<br>(Sum Lines A1 through A5)                        |                                 | 5,039,582.33                                       | 0.00   | 509,372.00  | 5,548,954.33 |
| <b>B. EXPENDITURES</b>   |                                 |  |  |   |              |
| 1. Certificated Salaries   | 1000-1999                       | 275,235.89   |  |   | 275,235.89   |
| 2. Classified Salaries   | 2000-2999                       | 412,045.47   |  |   | 412,045.47   |
| 3. Employee Benefits   | 3000-3999                       | 51,024.47  |  |   | 51,024.47    |
| 4. Books and Supplies  | 4000-4999                       | 1,336,895.64                                       |  | 15,965.97   | 1,352,861.61 |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)     | 5000-5999                       | 1,189,434.44                                       |  |   | 1,189,434.44 |
| b. Services and Other Operating<br>Expenditures (Resource 6300)        | 5000-5999, except<br>5710, 5800 |  |  |   |              |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300) | 5710, 5800                      |  |  | 492,531.45  | 492,531.45   |
| 6. Capital Outlay  | 6000-6999                       | 31,233.42  |  |   | 31,233.42    |
| 7. Tuition   | 7100-7199                       | 0.00   |  |   | 0.00         |
| 8. Other Transfers Out   | 7200-7299                       | 58,807.00  |  | 874.58  | 59,681.58    |
| 9. Direct Support Costs  | 7300-7399                       |  |  |   |              |
| 10. Debt Service   | 7400-7499                       | 0.00   |  |   | 0.00         |
| 11. Other Uses   | 7630-7699                       | 0.00   |  |   | 0.00         |
| 12. Total Expenditures<br>(Sum Lines B1 through B11 )                  |                                 | 3,354,676.33                                       | 0.00   | 509,372.00  | 3,864,048.33 |
| <b>C. ENDING BALANCE</b>   |                                 |  |  |   |              |
| (Must equal Line A6 minus Line B12)                                    | 979Z                            | 1,684,906.00                                       | 0.00   | 0.00  | 1,684,906.00 |

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.





July 1 Budget (Single Adoption)  
2007-08 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

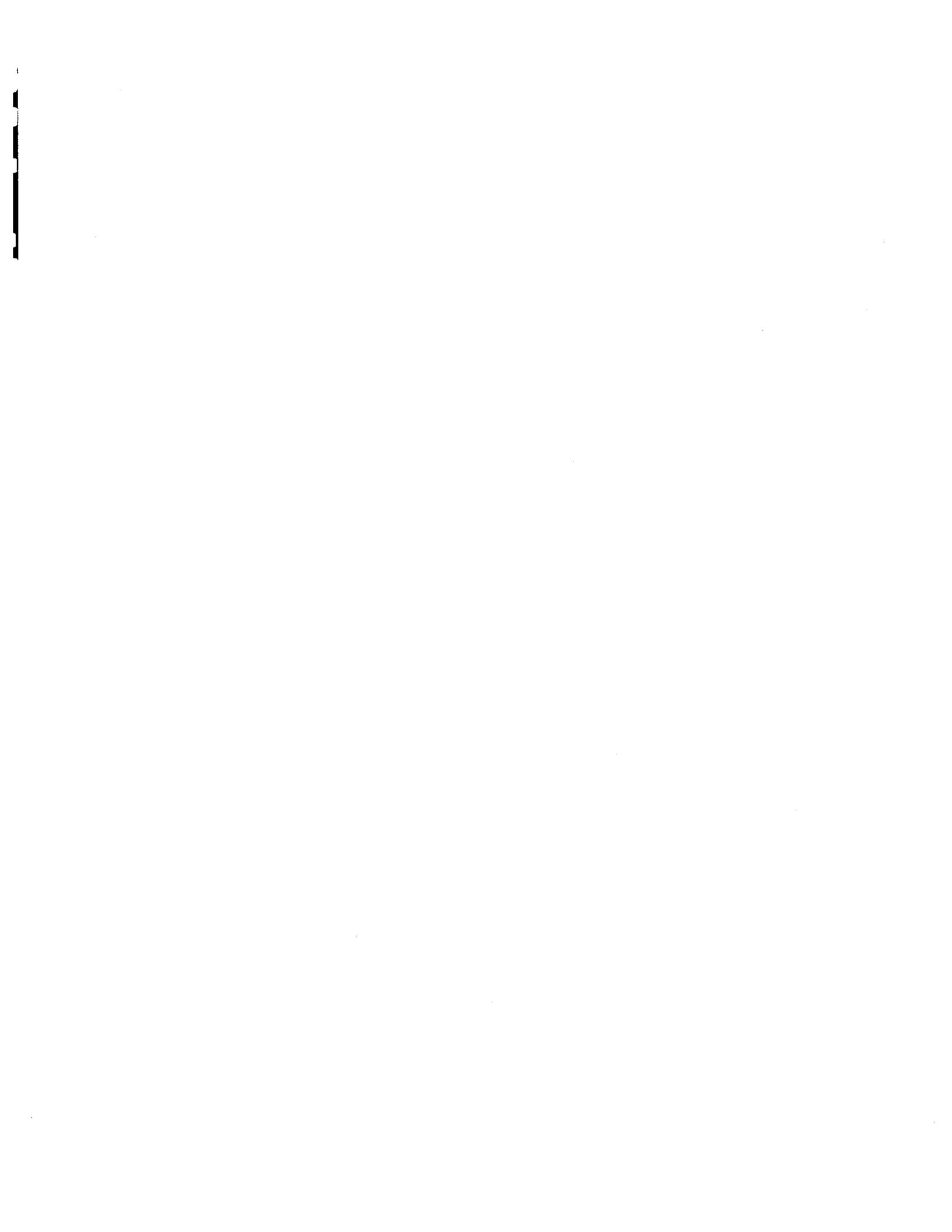
| <b>Description (Resources 6350 and 6360)</b>  | <b>Object Codes</b>     | <b>Total Program</b> |
|---|-------------------------|----------------------|
| <b>A. REVENUES</b>  |                         |                      |
| 1) Revenue Limit Sources  | 8010-8099               | 0.00                 |
| 2) Federal Revenue  | 8100-8299               |                      |
| 3) Other State Revenue  | 8300-8599               | 1,662,002.00         |
| 4) Other Local Revenue  | 8600-8799               | 0.00                 |
| 5) TOTAL, REVENUES  |                         | 1,662,002.00         |
| <b>B. EXPENDITURES</b>  |                         |                      |
| 1) Certificated Salaries  | 1000-1999               | 0.00                 |
| 2) Classified Salaries  | 2000-2999               | 0.00                 |
| 3) Employee Benefits  | 3000-3999               | 0.00                 |
| 4) Books and Supplies   | 4000-4999               | 0.00                 |
| 5) Services and Other Operating Expenditures  | 5000-5999               | 0.00                 |
| 6) Capital Outlay   | 6000-6599               | 0.00                 |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)  | 7100-7299,<br>7400-7499 | 1,662,002.00         |
| 8) Direct Support/Indirect Costs  | 7300-7399               | 0.00                 |
| 9) TOTAL, EXPENDITURES  |                         | 1,662,002.00         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5-B9)</b> |                         |                      |
|   |                         | 0.00                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                         |                      |
| 1) Interfund Transfers  |                         |                      |
| a) Transfers In   | 8910-8929               | 0.00                 |
| b) Transfers Out  | 7610-7629               | 0.00                 |
| 2) Other Sources/Uses   |                         |                      |
| a) Sources  | 8930-8979               | 0.00                 |
| b) Uses   | 7630-7699               | 0.00                 |
| 3) Contributions  | 8980-8999               | 0.00                 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                         | 0.00                 |
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>  |                         |                      |
|   |                         | 0.00                 |

July 1 Budget (Single Adoption)  
2007-08 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

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

July 1 Budget (Single Adoption)  
2007-08 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

| Description (Resources 6350 and 6360)   | Object Codes | Total Program |
|---|--------------|---------------|
| Calculation of allowable reserves and ending balance in accordance with Education Code 52321. |              |               |
| <b>A. Contributions to Capital Outlay and Equipment Replacement Reserve.</b>                  |              |               |
| 1) Total, Expenditures, Transfers Out, and Uses   |              |               |
| (Page 1, Lines B9, D1b and D2b)   |              | 1,662,002.00  |
| 2) Allowable Contribution to Capital Outlay   |              |               |
| and Equipment Replacement Reserve   |              |               |
| (Line 1 times 15%)  |              | 249,300.30    |
| 3) Current Contributions  |              |               |
| (Page 2, Line F2b3a3)   |              | 0.00          |
| 4) Amount in Excess of Allowable Contribution   |              |               |
| (Line 3 minus Line 2, or 0 if negative amount)  |              | 0.00          |
| <b>B. Net Ending Balance.</b>   |              |               |
| 1) Total, Expenditures, Transfers Out, and Uses   |              |               |
| (Page 1, Lines B9, D1b and D2b)   |              | 1,662,002.00  |
| 2) Allowable Net Ending Balance   |              |               |
| (Line 1 times 15%)  |              | 249,300.30    |
| 3) Ending Balance, June 30  |              |               |
| (Page 2, Line F2)   |              | 0.00          |
| 4) Less: Capital Outlay & Equipment   |              |               |
| Replacement Reserves - Beginning Balance  |              |               |
| (Page 2, Line F2b3a1)   |              | 0.00          |
| 5) Plus: Capital Outlay & Equipment   |              |               |
| Replacement Reserves - Current Purchases  |              |               |
| (Page 2, Line F2b3a2)   |              | 0.00          |
| 6) Adjusted Net Ending Balance  |              |               |
| (Line 3 minus Line 4 plus Line 5)   |              | 0.00          |
| 7) Amount in Excess of Allowable Ending Balance   |              |               |
| (Line 6 minus Line 2, or 0 if negative amount)  |              | 0.00          |



July 1 Budget (Single Adoption)  
2007-08 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description   | Direct Costs-Interfund<br>Transfers In<br>5750 | Transfers Out<br>5750 | Indirect/Direct Support<br>Transfers In<br>7350, 7380 | Costs-Interfund<br>Transfers Out<br>7350, 7380 | Interfund<br>Transfers In<br>8910-8929 | Interfund<br>Transfers Out<br>7610-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--|-----------------------|---|--|--|---|---------------------------------|-------------------------------|
| 01 GENERAL FUND                                       |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | (75,112.00)           | 0.00  | (657,918.00)                                   |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 1,207,703.00                            |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 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                                   |  |                       |   |  |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 300.00   | 0.00                  | 16,388.00   | 0.00   |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 16,576.00                              | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 12 CHILD DEVELOPMENT FUND                             |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 109,889.00                                     | 0.00                  | 177,658.00  | 0.00   |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | (36,925.00)           | 418,872.00  | 0.00   |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 14 DEFERRED MAINTENANCE FUND                          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 985,000.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 21 BUILDING FUND                                      |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 25 CAPITAL FACILITIES FUND                            |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  | 45,000.00   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 206,127.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 35 COUNTY SCHOOL FACILITIES FUND                      |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 51 BOND INTEREST AND REDEMPTION FUND                  |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 53 TAX OVERRIDE FUND                                  |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 56 DEBT SERVICE FUND                                  |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    |  |                       |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 57 FOUNDATION PERMANENT FUND                          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  |   |  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND                          |  |                       |   |  |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00   | 0.00                  | 0.00  | 0.00   |  |   |                                 |                               |
| Other Sources/Uses Detail                             |  |                       |   |  | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |  |                       |   |  |  |   |                                 |                               |
| 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                                   |  |                       |   |  |  |   |                                 |                               |

July 1 Budget (Single Adoption)  
2007-08 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct Costs-Interfund |                       | Indirect/Direct Support Costs-Interfund |                             | Interfund Transfers In<br>8910-8929 | Interfund Transfers Out<br>7610-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|------------------------|-----------------------|---|-----------------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750   | Transfers Out<br>5750 | Transfers In<br>7350, 7380              | Transfers Out<br>7350, 7380 |                                     |                                      |                              |                            |
| 63 OTHER ENTERPRISE FUND                 |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                   | 0.00                  |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 66 WAREHOUSE REVOLVING FUND              |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                   | 0.00                  |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 67 SELF-INSURANCE FUND                   |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       | 1,850.00               | 0.00                  |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 71 RETIREE BENEFIT FUND                  |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       |                        |                       |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       | 0.00                   | 0.00                  |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 76 WARRANT/PASS-THROUGH FUND             |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       |                        |                       |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             |                                     |                                      |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| 95 STUDENT BODY FUND                     |                        |                       |   |                             |                                     |                                      |                              |                            |
| Expenditure Detail                       |                        |                       |   |                             |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                |                        |                       |   |                             |                                     |                                      |                              |                            |
| Fund Reconciliation                      |                        |                       |   |                             |                                     |                                      |                              |                            |
| <b>TOTALS</b>                            | <b>112,039.00</b>      | <b>(112,037.00)</b>   | <b>657,918.00</b>                       | <b>(657,918.00)</b>         | <b>1,207,703.00</b>                 | <b>1,207,703.00</b>                  |                              |                            |

SACS2007 Financial Reporting Software - 2007.1.0  
6/13/2007 3:59:12 PM

36-67686-0000000

July 1 Budget (Single Adoption)  
2007-08 Budget

Technical Review Checks

Colton Joint Unified

San Bernardino County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and



4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

### GENERAL LEDGER CHECKS

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

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

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

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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

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

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

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

INTRA-FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by function. PASSED

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

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

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

EXCESS-DESIGNATIONS A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

| FUND | RESOURCE | OBJECT | VALUE         |
|------|----------|--------|---------------|
| 01   | 0000     | 8045   | -3,000,000.00 |

Explanation: ERAF Tax Reduction

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

| FUND | RESOURCE | FUNCTION | VALUE      |
|------|----------|----------|------------|
| 12   | 0000     | 8700     | -81,900.00 |

Explanation: Inter-Program Facilities Use

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

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria where the standard has not been met and for supplemental information items S1 through S6 where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

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

PASSED

CHK-UNBALANCED-DATA - (W) - Unbalanced or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

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

Checks Completed.

