

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## ADOPTED BUDGET 2008-2009



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Presented to Governing Board June 19, 2008

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Colton Joint Unified School District serves over 24,000 students within the Cities of Colton and Grand Terrace, the Bloomington area, and small portions of the Cities of Fontana and Rialto. The 2008-09 Adopted Budget is presented for the District's 18 elementary schools (K-6), 4 middle schools (7-8), 2 comprehensive high schools (9-12), one alternative high school, one continuation high school, an adult education program, and a child development center.

The budget process starts in January of each year with the Governor's State of the State Address and continues through the adoption of the budget by the Board of Education prior to July 1<sup>st</sup>. The District's budget is the document authorizing the district to accept revenues and incur expenditures to deliver its educational program. The information required to build the District's General Fund budget consists primarily of enrollment and attendance data, staffing requirements per formula, and historic and prospective assessment of revenues and expenditures. This information is compiled on the following pages, and is reflected in the budget assumptions for the coming fiscal year.

School district budgets are divided into funds. Colton Joint Unified School District uses the following operational funds:

FUND	PURPOSE
➤ General Fund	To deliver the District's education program. Most of the District's revenues and expenditures are recorded in this fund. Includes both restricted and unrestricted dollars
➤ Adult Education Fund	To support adult education programs in the District
➤ Child Development Fund	To support child care programs in the District
➤ Nutrition Services Fund	To provide for District food services
➤ Deferred Maintenance Fund	To meet maintenance needs deferred from prior years
➤ Special Reserve Fund for Other Than Capital Outlay	To plan for non capital purchases for high school #3
➤ Building Fund (Bond Fund)	To provide for capital improvements funded totally or partially with bond dollars
➤ Capital Facilities Fund	To provide for minor facilities projects made necessary by enrollment growth
➤ School Facility Fund	To account for State contribution to the District's building program
➤ Special Reserve for Capital Outlay Fund	To plan for capital purchases for high school #3
➤ Self Insurance Fund	To account for the District's various insurance programs

In addition to the funds aforementioned the District also operates several other funds for accounting purposes of Community Facility District (CFD) and General Obligation (GO) Bonds.

# General Fund Assumptions and Financial Section





## GENERAL FUND BUDGET ASSUMPTIONS 2008-09 through 2010-11

The purpose of these budget assumptions is to provide the District a foundation for the 2008-09 Adopted Budget. In order to project the budget, a series of assumptions about District conditions must be determined. These assumptions are then inserted into State and District formulas in order to determine next year's budget. The accuracy of a district's budget projections is only as good as the assumptions that are used in developing next year's budget numbers. Since it is impossible to accurately predict all of the assumptions that are needed in the budget development, Colton Joint Unified School District updates its budget and the assumptions three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State budget and with two interim reports that are delivered to the Board of Trustee in December and March of each fiscal year.

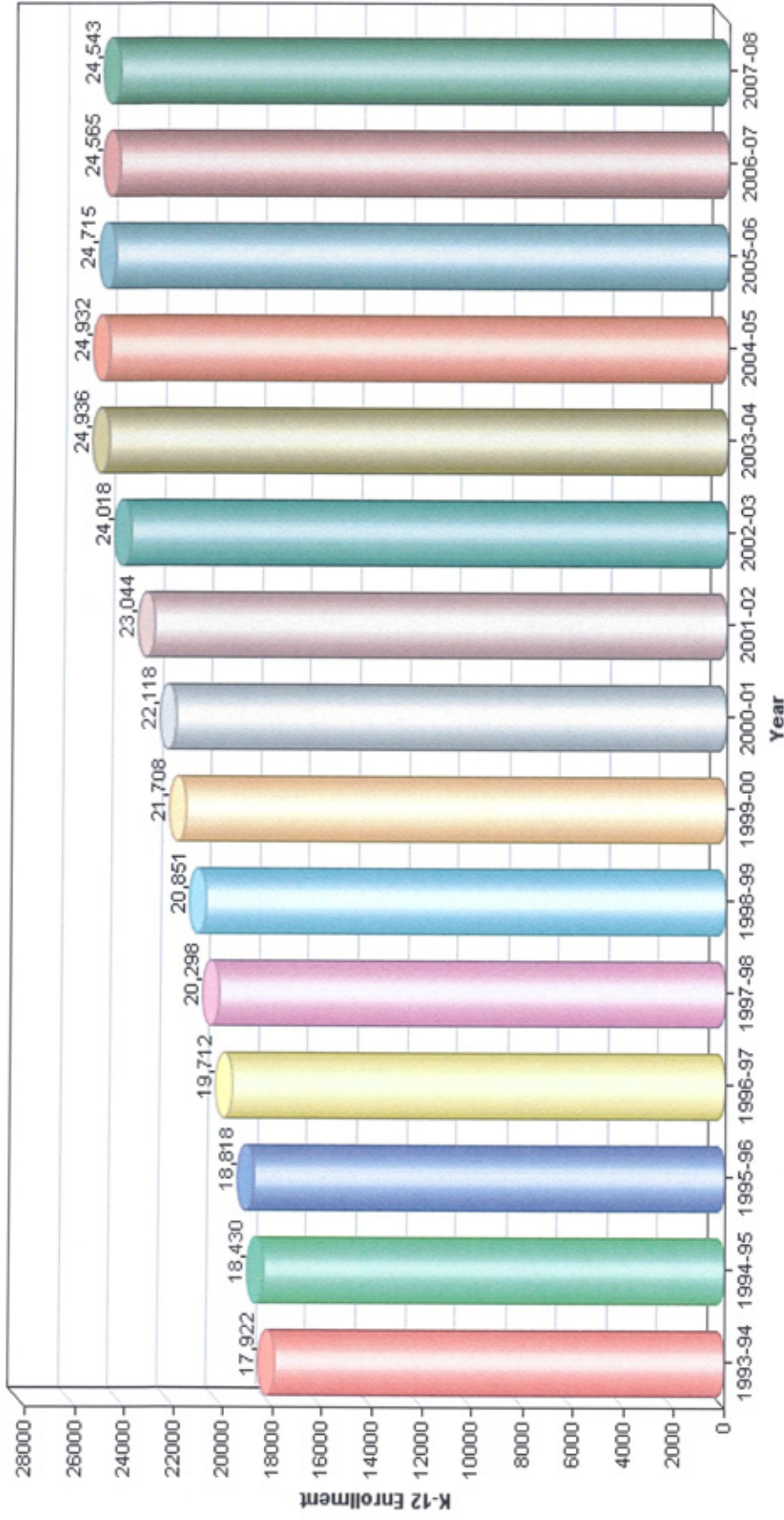
The predominant influence in the following assumptions is the Governor's May Revised Budget for the State of California. Other assumptions are based upon District contracts with associations, historic trends, and external sources and conditions.

### Enrollment

The District uses demographic forecasts to construct the budget with regards to number of teaching positions needed at each grade level. Per California Basic Education Data System (CBEDS), during the past four years the District has declined in student enrollment by 393. The District is projecting the decline trend to continue for one more year, but begin to increase in enrollment starting in 2009-10 and 2010-11 due to decrease in real estate prices and opening of high school #3. The 2008-09 Adopted budget is built on a reduction of 108 students or 0.44% (Governor's May Revised Budget is projecting a decline of 0.52% in enrollment). A modest increase of 10 enrollment in 2009-10 and 20 enrollment in 2010-11 is projected in the Multi-year Budget:

	Enrollment*	Increase (decrease)	% Change
2008-09 Adopted Budget	24,365	(108)	-0.44%
2009-10 Projected Budget	24,375	10	0.04%
2010-11 Projected Budget	24,395	20	0.08%

\* excluding charter school & county classes



Summary of CBEDS (includes charter schools) data from 1993-94 through 2007-08



**Staffing**

The 2008-09 General Fund Adopted Budget includes 1,438 certificated and 696 classified contracted positions. Total of \$167,635,254 or 85.66 % of the 2008-09 General Fund budget is allocated to the employees' salaries and benefits. The District's agreement with the Association of Colton Educators (ACE) is used to allocate teaching staff at each site and grade level. The District will continue to operate the Class Size Reduction Program in 2008-09 for kindergarten through 3<sup>rd</sup> grade at the average pupil to teacher ratio of 20:1. Regular education classes for grades 4-6 are budgeted at the average pupil to teacher ratio of 30:1 and grades 7-12 is at 32:1 (physical education classes are budgeted at 50:1 ratio).

**Revenues**

General Fund revenue is divided into five major account classifications:

1. Revenue Limit Sources – This represents the main source of General Fund revenue by generating approximately 69% of total revenue and includes both unrestricted (can expended as determined by the District for general purposes) and restricted (can only be expended for selected purposes as determined by the granting agency). Revenue Limit is basically generated from actual student attendance days. The following table shows major factors and rates used in Revenue Limit assumptions:

	2008-09	2009-10	2010-11
<b>Revenue Limit Amount</b>	\$132,531,182	\$138,838,611	\$142,668,261
<b>Base Revenue Limit per ADA</b>	\$6,121.64	\$6,417.32	\$6,590.58
<b>Cost of Living Adjustment (COLA)</b>	5.66%	4.83%	2.70%
<b>Revenue Limit Deficit</b>	5.36%	5.36%	5.36%
<b>Equalization</b>	0	0	0
<b>Average Daily Attendance (ADA)</b>	22,783*	22,760	22,777

\* Prior year guarantee

Although, the Revenue Limit is increased by the statutory COLA the net funded amount is zero in 2008-09 due to the deficit Factor

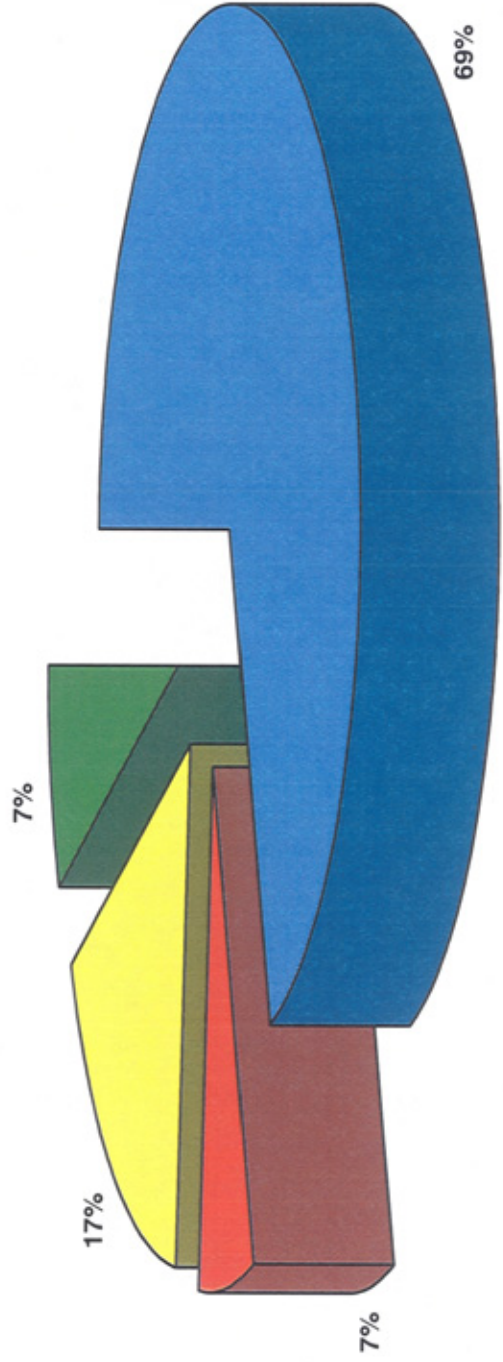
2. Federal Revenue – This is generated from the Federal Government and with the exception of funds received from Reserve Officers’ Training Corps (ROTC) all revenue in this category is restricted (categorical) in nature, which means it must be expended on “special” programs. This represents approximately 7% of the General Fund revenue with major sources of revenue from Title I, Title II, Title III, and Special Education. Multi-year budget assumes Federal Revenue will remain constant through 2010-11 at \$12,661,806.
3. Other State Revenue – This category represents approximately 17% of the total General Fund revenue. With the exception of Supplemental Hourly Programs, Lottery, and Class Size Reduction, all other revenue in this category is restricted (categorical), which means it must be expended on “special” programs. Major sources of revenue include Class Size Reduction, Special Education, Transportation, Economic Impact Aid, Instructional Materials, High Priority School Grant, and AB825 Block Grant. The 2008-09 Adopted Budget is built with 6.5% cut to the applicable State categorical programs. State Revenue in 2009-10 and 2010-11 is increased for growth and the projected COLA.

	2008-09	2009-10	2010-11
<b>State Revenue Amount</b>	\$132,531,182	\$138,838,611	\$142,668,261
<b>Cost of Living Adjustment (COLA)</b>	\$6,121.64	\$6,417.32	\$6,590.58
<b>Base Lottery (unrestricted)</b>	\$115.00	\$115.50	\$115.50
<b>Prop 20 Lottery (restricted)</b>	\$16.50	\$16.75	\$16.80
<b>Class Size Reduction</b>	\$1,002	\$1,050	\$1,079

4. Other Local Revenue – It is anticipated that \$13,020,965 will be realized in 2008-09 from this category, which represents approximately 7% of the total General Fund revenue. Major source of unrestricted revenue in Other Local Revenue is interest income and restricted source is Special Education. Multi-year budget assumes no significant change in this area from year to year.



### General Fund Revenue Sources



■ Revenue Limit Sources ■ Federal Revenue ■ Other State Revenue ■ Other Local Revenue

### Expenditures

General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and projected expenditures for 2008-09:

1. **Certificated Salaries** – These expenditures include teachers, administrators, counselors, librarians, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 51% of total expenditures. It is projected that \$99,724,896 will be expended on certificated salaries in 2008-09. This includes an increase for Step and Column. The Multi-year projection in 2009-10 and 2010-11 also includes additional costs associated with Step and Column and adjustment in number of positions based on projected enrollment.

	2008-09	2009-10	2010-11
<b>Certificated Salaries</b>	\$99,724,896	\$101,792,129	\$104,834,928
<b>Step &amp; Column Movement in Salary Schedule</b>	\$2,465,482	\$2,505,342	\$2,546,775
<b>High School #3 Certificated Positions</b>	\$0	\$0	\$477,249

2. **Classified Salaries** – These expenditures are comprised of the District’s support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, uncredentialed administrative and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 16% of total expenditures. It is projected that \$30,888,955 will be expended on classified salaries in 2008-09. The main increase in this category is related to the cost of Step and Longevity:

	2008-09	2009-10	2010-11
<b>Classified Salaries</b>	\$30,888,955	\$31,109,091	\$32,063,616
<b>Step &amp; Longevity</b>	\$411,376	\$416,564	\$421,820
<b>High School #3 Classified Positions</b>	\$0	\$0	\$630,476



3. Employee Benefits – These include all employer contributions for statutory benefits, retirement plans, and health and welfare benefits provided to all eligible employees. These expenses represent approximately 19% of total expenditures. Increases included in this category are statutory benefits associated with the cost of certificated and classified Step and Column and 10% health and welfare rate increase in each year.

**The District's annual contribution of approximately \$2.7 million for the future liability of retiree health and welfare benefits (GASB 45) is suspended through 2010-11 to balance the budget**

Statutory Benefits	Certificated	Classified
STRS	8.25%	0%
PERS & PERS Reduction	0%	13.02%
APPLE (employees working less than 20 hours per week)	2.25%	2.25%
Unemployment	0.30%	0.30%
Workers Compensation	1.07%	1.07%
FICA	0%	6.20%
Medicare	1.45%	1.45%

Health and Welfare	2008-09 Annual Rate
Kaiser	\$9,837
Blue Shield	\$8,234
Delta Dental	\$1,206
Safeguard	\$558
Life	\$42

4. Books and Supplies – These include items which are consumed and not capitalized, such as textbooks, library books, and supplies for classroom, office, custodial, maintenance, and transportation area. The major reason for reduction in this category over prior year's expenditures is adjustments for one-time and carryover grants – the District's practice is to budget for one-time and carryover grants following the close of the books for the year when these amounts are determined.

	2008-09	2009-10	2010-11
Books and Supplies	\$9,429,300	\$9,431,836	\$9,534,253
Site Supply Budget Adjustment Allowance	\$0	\$2,536	\$2,417
High School #3 Startup Funds	\$0	\$0	\$100,000

5. Services and Other Operating Expenditures – These include contracted services and operating expenditures, such as consultants, travel, leases, legal fees, insurance, utilities, and repairs, which represents approximately 7.3% of total expenditures.

	2008-09	2009-10	2010-11
<b>Contracted Services</b>	\$14,294,011	\$14,500,291	\$14,781,000
<b>California Price Index</b>	2.8%	2.60%	2.60%
<b>High School #3 Utilities</b>	\$0	\$150,000	\$200,000

6. Capital Outlay – This category includes the cost of new and replacement equipment over \$5,000 per item. These expenditures represent less than 0.5% of total budget.

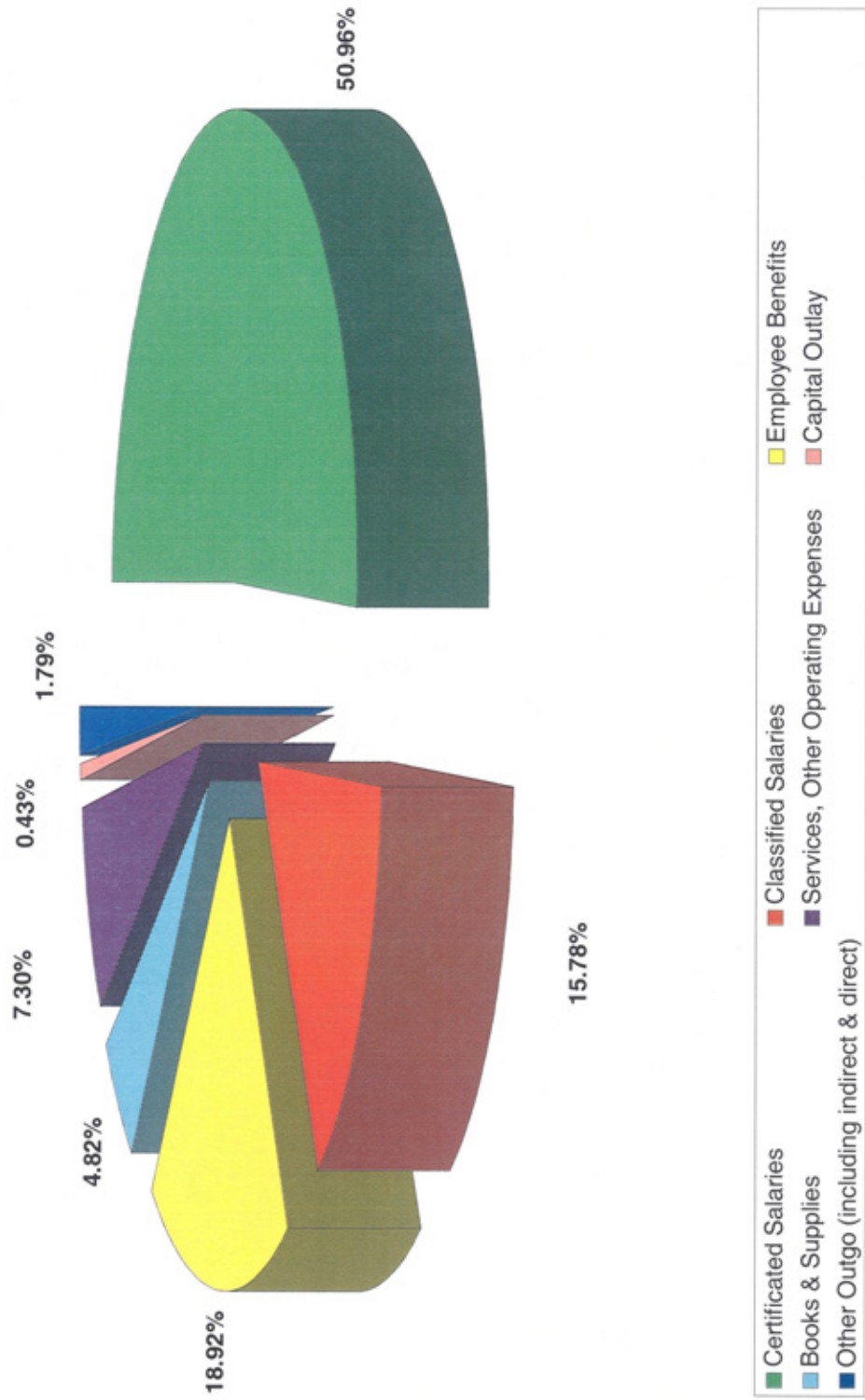
	2008-09	2009-10	2010-11
<b>Capital Outlay</b>	\$99,724,896	\$101,294,507	\$104,149,023
<b>California Price Index</b>	2.8%	2.60%	2.60%

7. Other Outgo (including indirect and direct support) – These expenses are related to transfer to other funds and debt service payments, which represent approximately 1.79% of total budget. Although, the May Revise Budget does not include the State match to the Deferred Maintenance Fund, the District will continue to make its share of match of \$1,048,766 or 0.5% of the General Fund budget. In 2008-09 the Adult Education Fund requires a contribution of \$19,929 from the General Fund to meet its obligations.

	2008-09	2009-10	2010-11
<b>Other Outgo (including indirect and direct support)</b>	\$3,494,809	\$3,513,436	\$3,545,207
<b>Transfer to Deferred Maintenance Adjustment</b>	\$33,639	\$18,627	\$31,771



## General Fund Expenditures



## Fund Balance

The District General Fund balance is the difference between assets and liabilities. The fund balance is comprised of several reserves, such as stores inventory, revolving cash, legally restricted (Federal and State categorical programs), Economic Uncertainties, other miscellaneous designations, and finally the undesignated or unallocated. Components of fund balance are:

1. Revolving Cash Reserve – The Governing Board of the Colton Joint Unified School District has approved a \$50,000 revolving cash account for paying of approved goods, services.
2. Stores Reserve – The District warehouse stores commonly used supply items at school sites and departments for ease and speedy access. In addition, the Transportation Department operates a warehouse of parts and supplies for bus maintenance and repair. This reserve amount represents the assessed value of both warehouses.
3. Legally Restricted Balance – This represents carryover amounts of Federal and State categorical programs, which are restricted by legislature in expending purposes. Below is a complete list of the programs with respective projected carryover amount:

Resource	Program Description	Projected Ending Balances
5640	Medical-Cal Billing Option	\$40,828
6091	Cal-SAFE Academic and Supportive Services	\$106,059
6286	English Language Acquisition Program, Teacher Training & Student	\$41,519
6405	School Safety & Violence Prevention, Grades 8-12	\$217,077
6760	Arts and Music Block Grant	\$436,461
6761	Arts, Music and Physical Education Supplies and Equipment	\$931,512
7055	CAHSEE Intensive Instruction and Services	\$101,662
7080	Supplemental School Counseling Program	\$143,022
7090	Economic Impact Aid (EIA)	\$791,446
7157	Instructional Materials: English Language Learners	\$119,424
7271	California Peer Assistance & Review Program for Teacher (CPARP)	\$1,302
7294	Staff Development: Mathematics and Reading (AB 466)	\$1,551,028
7325	Staff Development: Administrator Training	\$35,150
7393	Professional Development Block Grant	\$230,933
7395	School and Library Improvement Block Grant	\$139,834
7396	Discretionary Block Grant- School Site	\$529,864
7397	Discretionary Block Grant- School District	\$470,031
7400	Quality Education Investment Act	\$473,679
8150	Ongoing & Major Maintenance Account	\$526,391
9010	Other Local (MAA)	\$264,341
<b>Total, Legally Restricted Balance</b>		<b>\$7,151,563</b>



4. Designated for Economic Uncertainties – The California Department of Education’s Criteria and Standards established minimum levels of available reserve. Districts with Average Daily Attendance (ADA) between 1001 and 30,000 are required to maintain a 3% reserve in unrestricted funds for economic uncertainties. The Governor’s May Revise Budget proposes to reduce this requirement by half a percent for one year only. The 2008-09 Adopted Budget maintains the required 3% reserve in unrestricted funds.

	2008-09	2009-10	2010-11
<b>Reserve for Economic Uncertainties</b>	\$5,872,000	\$5,983,222	\$6,174,800
<b>Percent of General Fund Expenditures</b>	3%	3%	3%

5. Other Designation:

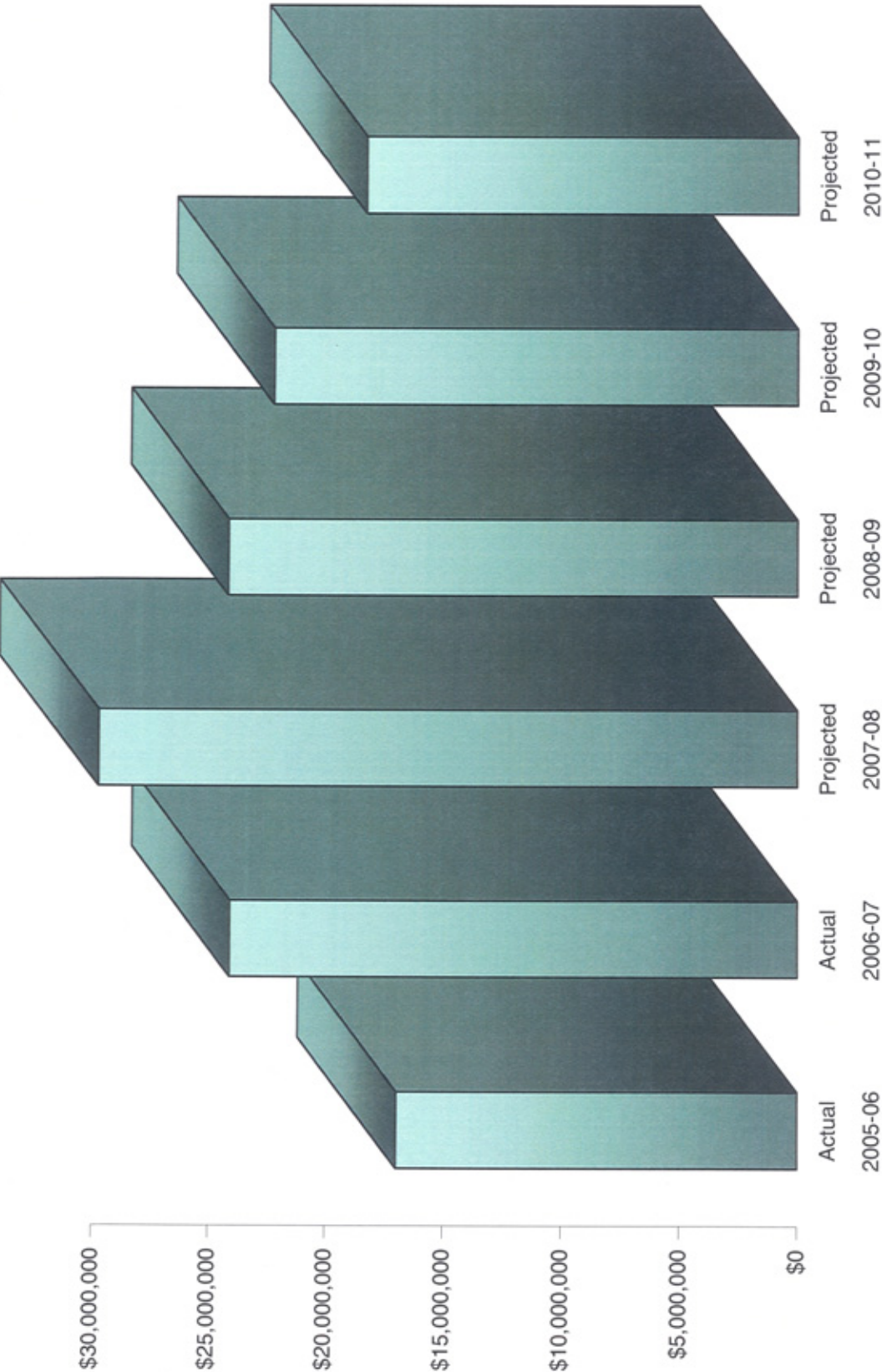
- a. E-Rate – These are restricted Federal funds received as a form of credit on the District phone bills, which must be used as prescribed by the program. The District uses these funds, in accordance with program requirements, for technology infrastructure improvements, such as new or upgrade wiring of classrooms.
- b. Best Practices Cohort – These are restricted State funds, which must be used for upgrading collection of data for California School Information Services (CSIS). The District has allocated these funds for the purchase of a new student attendance data system.
- c. Mandated Cost – The State requires certain activities or functions to be carried over by school district. In return school districts can file necessary documents to get reimbursed by the State. The District returns Mandated Cost revenue to the school sites which generated the funds as an incentive to continue accounting for such activities. However, these funds are subject to State audit for accuracy of filed claims and should remain in reserve until state audit is finalized.
- d. Lottery – The District receives approximately \$115 per ADA annually in unrestricted lottery funds. Lottery funds are allocated to school sites as a form of a discretionary budget. The District policy is to allow sites to carryover up to 10% of their site budget for future plans.
- e. Future Operational Budget – These are one time unrestricted funds which the District is using to balance the budget for the next three years and maintain a minimum 3% reserve. These funds are as a result of the District recognizing the June deferral in 2007-08 and from reducing required reserve percentage from 5% to 3%.

6. Undesignated – The District’s ending fund balance less the aforementioned designations is considered undesignated or unallocated. Unappropriated fund balance is zero through 2010-11.

	2005-06 Actual	2006-07 Actual	2007-08 Projected	2008-09 Projected	2009-10 Projected	2010-11 Projected
<b>Ending Fund Balance</b>	\$16,971,050	\$24,157,307	\$29,852,163	\$24,334,973	\$22,424,615	\$18,490,215
<b>Increase (decrease) over Prior Year</b>	\$5,983,772	\$7,186,257	\$5,694,856	(\$5,517,190)	(\$1,910,358)	(\$3,934,400)



**Combined Unrestricted & Restricted Ending Fund Balance**



# Other Operating Funds Financial Section





**Fund 11 - Adult Education Fund**

	2004-05 <u>Actuals</u>	2005-06 <u>Actuals</u>	2006-07 <u>Actuals</u>	2007-08 <u>Projected</u>	2008-09 <u>Projected</u>
<b>BEGINNING BALANCE</b>	<b>\$0</b>	<b>\$33,523</b>	<b>\$67,100</b>	<b>\$79,721</b>	<b>\$99,121</b>
Revenue Limit Sources	\$265,806	\$309,374	\$266,492	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$344,672	\$259,707
Other Local Revenue	\$3,726	\$1,982	\$4,321	\$6,371	\$4,800
<b>TOTAL REVENUE</b>	<b>\$269,532</b>	<b>\$311,356</b>	<b>\$270,813</b>	<b>\$351,043</b>	<b>\$264,507</b>
<b>Expenditures</b>					
Certificated Salaries	\$106,118	\$122,866	\$139,023	\$139,600	\$135,432
Classified Salaries	\$80,819	\$84,249	\$70,363	\$98,696	\$145,404
Employee Benefits	\$43,230	\$48,680	\$49,366	\$62,031	\$77,516
Books and Supplies	\$4,562	\$18,476	\$3,390	\$10,812	\$9,802
Services and Other Operating Expenditures	\$6,472	\$5,877	\$1,327	\$15,050	\$15,000
Capital Outlay	\$0	\$0	\$0	\$2,000	\$0
Other Outgo	\$11,105	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs		\$13,866	\$12,963	\$20,030	\$12,713
<b>TOTAL EXPENDITURES</b>	<b>\$252,306</b>	<b>\$294,015</b>	<b>\$276,433</b>	<b>\$348,219</b>	<b>\$395,867</b>
Excess (Deficit) of Revenue Over Expenditures	\$17,226	\$17,341	(\$5,620)	\$2,824	(\$131,360)
Net Transfers	\$16,297	\$16,236	\$18,241	\$16,576	\$34,944
Net Increase in Fund Balance	\$33,523	\$33,577	\$12,621	\$19,400	(\$96,416)
<b>ENDING BALANCE</b>	<b>\$33,523</b>	<b>\$67,100</b>	<b>\$79,721</b>	<b>\$99,121</b>	<b>\$2,705</b>

## Fund 12 - Child Development Fund

	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	2007-08 Projected	2008-09 Projected
<b>BEGINNING BALANCE</b>	<b>\$459,142</b>	<b>\$342,177</b>	<b>\$384,343</b>	<b>\$469,318</b>	<b>\$453,983</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$934,028	\$1,068,959	\$1,074,964	\$1,086,558	\$1,076,061
Other State Revenue	\$1,817,979	\$1,992,877	\$2,071,350	\$1,948,287	\$2,005,769
Other Local Revenue	\$45,615	\$40,452	\$44,728	\$79,145	\$46,960
<b>TOTAL REVENUE</b>	<b>\$2,797,622</b>	<b>\$3,102,288</b>	<b>\$3,191,041</b>	<b>\$3,113,989</b>	<b>\$3,128,790</b>
<b>Expenditures</b>					
Certificated Salaries	\$639,991	\$692,837	\$706,796	\$703,204	\$647,574
Classified Salaries	\$975,020	\$1,045,353	\$1,110,567	\$1,161,943	\$1,221,776
Employee Benefits	\$594,361	\$621,171	\$715,855	\$774,996	\$790,995
Books and Supplies	\$120,937	\$192,838	\$88,453	\$68,909	\$46,929
Services and Other Operating Expenditures	\$248,613	\$259,329	\$242,199	\$230,541	\$220,409
Capital Outlay	\$9,691	\$43,360	\$204,702	\$0	\$0
Other Outgo	\$42,459	\$42,459	\$42,459	\$57,459	\$57,459
Transfers of Indirect/Direct Support Costs	\$128,515	\$162,775	\$145,036	\$132,271	\$171,757
<b>TOTAL EXPENDITURES</b>	<b>\$2,759,587</b>	<b>\$3,060,123</b>	<b>\$3,256,067</b>	<b>\$3,129,324</b>	<b>\$3,156,899</b>
Excess (Deficit) of Revenue Over Expenditures	\$38,036	\$42,166	(\$65,026)	(\$15,335)	(\$28,109)
Net Transfers	(\$155,000)	\$0	\$150,000	\$0	\$0
Net Increase in Fund Balance	(\$116,964)	\$42,166	\$84,974	(\$15,335)	(\$28,109)
<b>ENDING BALANCE</b>	<b>\$342,177</b>	<b>\$384,343</b>	<b>\$469,318</b>	<b>\$453,983</b>	<b>\$425,873</b>



**Fund 13 - Nutrition Services Fund**

	2004-05	2005-06	2006-07	2007-08	2008-09
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>
<b>BEGINNING BALANCE</b>	<b>\$1,443,351</b>	<b>\$1,599,126</b>	<b>\$1,636,546</b>	<b>\$1,663,850</b>	<b>\$1,270,916</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$4,780,392	\$5,299,026	\$5,947,740	\$6,184,362	\$6,584,954
Other State Revenue	\$318,313	\$357,831	\$526,146	\$589,185	\$630,286
Other Local Revenue	\$2,688,353	\$2,587,622	\$2,615,465	\$2,472,651	\$2,568,300
<b>TOTAL REVENUE</b>	<b>\$7,787,058</b>	<b>\$8,244,478</b>	<b>\$9,089,352</b>	<b>\$9,246,198</b>	<b>\$9,783,540</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$2,906,534	\$2,866,022	\$3,213,394	\$3,296,900	\$3,627,500
Employee Benefits	\$1,099,108	\$1,149,718	\$1,489,403	\$1,429,000	\$1,599,821
Books and Supplies	\$3,340,351	\$3,546,545	\$3,869,518	\$4,317,424	\$4,444,300
Services and Other Operating Expenditures	\$24,579	\$46,632	\$51,894	\$137,456	\$265,556
Capital Outlay	\$100,711	\$72,294	\$6,929	\$564	\$10,000
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$100,000	\$300,846	\$430,909	\$457,788	\$491,994
<b>TOTAL EXPENDITURES</b>	<b>\$7,571,284</b>	<b>\$7,982,058</b>	<b>\$9,062,048</b>	<b>\$9,639,132</b>	<b>\$10,439,171</b>
Excess (Deficit) of Revenue Over Expenditures	\$215,775	\$262,420	\$27,304	(\$392,934)	(\$655,631)
Net Transfers	(\$60,000)	(\$225,000)	\$0	\$0	\$0
Net Increase in Fund Balance	\$155,775	\$37,420	\$27,304	(\$392,934)	(\$655,631)
<b>ENDING BALANCE</b>	<b>\$1,599,126</b>	<b>\$1,636,546</b>	<b>\$1,663,850</b>	<b>\$1,270,916</b>	<b>\$615,285</b>



### Fund 14 - Deferred Maintenance Fund

	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	2007-08 Projected	2008-09 Projected
<b>BEGINNING BALANCE</b>	<b>\$1,472,853</b>	<b>\$2,083,764</b>	<b>\$2,520,969</b>	<b>\$2,643,294</b>	<b>\$2,438,806</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$885,284	\$941,878	\$948,729	\$924,679	\$0
Other Local Revenue	\$47,776	\$87,111	\$123,840	\$151,633	\$140,000
<b>TOTAL REVENUE</b>	<b>\$933,060</b>	<b>\$1,028,989</b>	<b>\$1,072,569</b>	<b>\$1,076,312</b>	<b>\$140,000</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$5,613	\$5,051	\$7,631	\$0
Services and Other Operating Expenditures	\$1,168,854	\$1,511,702	\$1,920,193	\$2,288,296	\$3,295,500
Capital Outlay	\$3,296	\$43,260	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,172,149</b>	<b>\$1,560,575</b>	<b>\$1,925,244</b>	<b>\$2,295,927</b>	<b>\$3,295,500</b>
Excess (Deficit) of Revenue Over Expenditures	<b>(\$239,089)</b>	<b>(\$531,586)</b>	<b>(\$852,675)</b>	<b>(\$1,219,615)</b>	<b>(\$3,155,500)</b>
Net Transfers	\$850,000	\$968,791	\$975,000	\$1,015,127	\$1,048,766
Net Increase in Fund Balance	\$610,911	\$437,205	\$122,325	<b>(\$204,488)</b>	<b>(\$2,106,734)</b>
<b>ENDING BALANCE</b>	<b>\$2,083,764</b>	<b>\$2,520,969</b>	<b>\$2,643,294</b>	<b>\$2,438,806</b>	<b>\$332,072</b>

## Fund 21 - Building Fund

	2004-05 <u>Actuals</u>	2005-06 <u>Actuals</u>	2006-07 <u>Actuals</u>	2007-08 <u>Projected</u>	2008-09 <u>Projected</u>
<b>BEGINNING BALANCE</b>	<b>\$1,203,580</b>	<b>\$10,934,877</b>	<b>\$50,644,824</b>	<b>\$47,165,808</b>	<b>\$47,696,893</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$938,403	\$971,348	\$2,279,135	\$2,201,855	\$1,500,000
<b>TOTAL REVENUE</b>	<b>\$938,403</b>	<b>\$971,348</b>	<b>\$2,279,135</b>	<b>\$2,201,855</b>	<b>\$1,500,000</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$6,088	\$488	\$0	\$0	\$0
Services and Other Operating Expenditures	\$789,309	\$1,442,227	\$24,396	\$18,795	\$16,000
Capital Outlay	\$13,589,435	\$22,345,604	\$6,182,609	\$1,651,975	\$32,642,835
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$14,384,832</b>	<b>\$23,788,319</b>	<b>\$6,207,004</b>	<b>\$1,670,770</b>	<b>\$32,658,835</b>
Excess (Deficit) of Revenue Over Expenditures	<b>(\$13,446,429)</b>	<b>(\$22,816,971)</b>	<b>(\$3,927,869)</b>	<b>\$531,085</b>	<b>(\$31,158,835)</b>
Net Transfers	\$23,177,726	\$52,976,919	\$448,853	\$0	\$0
Net Increase in Fund Balance	\$9,731,297	\$30,159,948	<b>(\$3,479,017)</b>	\$531,085	<b>(\$31,158,835)</b>
<b>ENDING BALANCE</b>	<b>\$10,934,877</b>	<b>\$41,094,824</b>	<b>\$47,165,808</b>	<b>\$47,696,893</b>	<b>\$16,538,058</b>

## Fund 25 - Capital Facilities Fund

	2004-05 <u>Actuals</u>	2005-06 <u>Actuals</u>	2006-07 <u>Actuals</u>	2007-08 <u>Projected</u>	2008-09 <u>Projected</u>
<b>BEGINNING BALANCE</b>	<b>\$4,349,533</b>	<b>\$5,252,194</b>	<b>\$7,678,266</b>	<b>\$11,399,814</b>	<b>\$10,548,630</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$3,757,267	\$7,505,108	\$2,494,693	\$2,489,663	\$2,428,263
<b>TOTAL REVENUE</b>	<b>\$3,757,267</b>	<b>\$7,505,108</b>	<b>\$2,494,693</b>	<b>\$2,489,663</b>	<b>\$2,428,263</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$8	\$60,650	\$41,307	\$85,520	\$125,000
Services and Other Operating Expenditures	\$756,936	\$1,234,758	\$1,113,319	\$1,412,744	\$2,640,736
Capital Outlay	\$2,261,412	\$3,793,721	\$527,687	\$1,994,109	\$1,682,845
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$155,000	\$197,741	\$30,235	\$45,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$3,173,356</b>	<b>\$5,286,869</b>	<b>\$1,712,547</b>	<b>\$3,537,373</b>	<b>\$4,448,581</b>
Excess (Deficit) of Revenue Over Expenditures	\$583,910	\$2,218,238	\$782,146	( <b>\$1,047,710</b> )	( <b>\$2,020,318</b> )
Net Transfers	\$318,750	\$207,834	\$2,939,402	\$196,526	\$207,011
Net Increase in Fund Balance	\$902,660	\$2,426,073	\$3,721,548	( <b>\$851,184</b> )	( <b>\$1,813,307</b> )
<b>ENDING BALANCE</b>	<b>\$5,252,194</b>	<b>\$7,678,266</b>	<b>\$11,399,814</b>	<b>\$10,548,630</b>	<b>\$8,735,323</b>



### Fund 35 - School Facility Fund

	2004-05 <u>Actuals</u>	2005-06 <u>Actuals</u>	2006-07 <u>Actuals</u>	2007-08 <u>Projected</u>	2008-09 <u>Projected</u>
<b>BEGINNING BALANCE</b>	<b>\$14,268,040</b>	<b>\$16,443,044</b>	<b>\$22,171,840</b>	<b>\$14,909,643</b>	<b>\$13,727,131</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$2,449,341	\$23,723,322	\$6,069,427	\$0	\$0
Other Local Revenue	\$328,027	\$925,023	\$1,050,446	\$840,185	\$714,100
<b>TOTAL REVENUE</b>	<b>\$2,777,368</b>	<b>\$24,648,345</b>	<b>\$7,119,873</b>	<b>\$840,185</b>	<b>\$714,100</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$1,436	\$3,281	\$0
Services and Other Operating Expenditures	\$76,063	\$264,225	\$501,879	\$95,091	\$0
Capital Outlay	\$526,301	\$16,867,970	\$10,646,432	\$1,744,688	\$125,912
Other Outgo	\$0	\$0	\$46,862	\$179,638	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$602,364</b>	<b>\$17,132,194</b>	<b>\$11,196,609</b>	<b>\$2,022,697</b>	<b>\$125,912</b>
Excess (Deficit) of Revenue Over Expenditures	\$2,175,004	\$7,516,150	(\$4,076,736)	(\$1,182,512)	\$588,188
Net Transfers	\$0	(\$1,568,959)	(\$3,185,460)	\$0	\$0
Net Increase in Fund Balance	\$2,175,004	\$5,947,192	(\$7,262,196)	(\$1,182,512)	\$588,188
<b>ENDING BALANCE</b>	<b>\$16,443,044</b>	<b>\$22,390,236</b>	<b>\$14,909,643</b>	<b>\$13,727,131</b>	<b>\$14,315,319</b>

**Fund 67 - Self Insurance Fund**

	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	2007-08 Projected	2008-09 Projected
<b>BEGINNING BALANCE</b>	<b>\$7,324,708</b>	<b>\$6,502,406</b>	<b>\$8,321,353</b>	<b>\$13,281,510</b>	<b>\$17,271,297</b>
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$2,387,370	\$3,748,113	\$7,460,551	\$6,602,686	\$3,009,761
<b>TOTAL REVENUE</b>	<b>\$2,387,370</b>	<b>\$3,748,113</b>	<b>\$7,460,551</b>	<b>\$6,602,686</b>	<b>\$3,009,761</b>
<b>Expenditures</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$132,887	\$165,077	\$173,873	\$184,630	\$186,188
Employee Benefits	\$731,918	\$655,130	\$868,328	\$834,094	\$1,285,068
Books and Supplies	\$59,545	\$88,162	\$39,155	\$81,068	\$110,700
Services and Other Operating Expenditures	\$2,285,321	\$668,968	\$1,419,039	\$1,513,108	\$1,875,127
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$3,209,671</b>	<b>\$1,577,337</b>	<b>\$2,500,395</b>	<b>\$2,612,899</b>	<b>\$3,457,083</b>
Excess (Deficit) of Revenue Over Expenditures	(\$822,302)	\$2,170,776	\$4,960,157	\$3,989,787	(\$447,322)
Net Transfers	\$0	(\$351,829)	\$0	\$0	\$0
Net Increase in Fund Balance	(\$822,302)	\$1,818,947	\$4,960,157	\$3,989,787	(\$447,322)
<b>ENDING BALANCE</b>	<b>\$6,502,406</b>	<b>\$8,321,353</b>	<b>\$13,281,510</b>	<b>\$17,271,297</b>	<b>\$16,823,975</b>

**State Forms  
Standardized Account Code Structure  
(SACS Forms)**





**ANNUAL BUDGET REPORT:**  
July 1, 2008 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  
Date: June 13, 2008

Place: 851 S Mt Vernon Ave, Colton, CA  
Date: June 19, 2008  
Time: 5:30 P.M.

Adoption Date: June 19, 2008

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 and Risk

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 fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal 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	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal 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 fiscal years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal 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 fiscal 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 resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S7a	Postemployment Benefits 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-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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 fiscal 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 fiscal 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 fiscal 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:	\$ <u>5,988,687.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>5,988,687.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>0.00</u>

(  ) 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 19, 2008

For additional information on this certification, please contact:

Name: Sosan Schaller

Title: Director, Fiscal Services and Risk

Telephone: (909) 580-6605

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

Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			16,354.64	16,285.26	16,285.26	16,285.26
a. Kindergarten	1,664.05	1,664.05				
b. Grades One through Three	5,388.40	5,388.40				
c. Grades Four through Six	5,428.31	5,428.31				
d. Grades Seven and Eight	3,762.27	3,762.27				
e. Opportunity Schools and Full-day Opportunity Classes	27.30	27.30				
f. Home and Hospital	4.07	4.07				
g. Community Day School	11.24	11.24				
2. Special Education						
a. Special Day Class	285.10	285.10	295.00	285.00	285.00	285.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	5.85	5.85	8.00	6.00	6.00	6.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.03	4.03	8.00	4.00	4.00	4.00
3. TOTAL, ELEMENTARY	16,580.62	16,580.62	16,665.64	16,580.26	16,580.26	16,580.26
<b>HIGH SCHOOL</b>						
4. General Education			5,964.35	5,936.00	5,936.00	5,936.00
a. Grades Nine through Twelve	5,669.05	5,669.05				
b. Continuation Education	235.29	235.29				
c. Opportunity Schools and Full-day Opportunity Classes	41.29	41.29				
d. Home and Hospital	7.80	7.80				
e. Community Day School						
5. Special Education						
a. Special Day Class	196.33	196.33	226.00	196.00	196.00	196.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	10.29	10.29	10.00	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	6.97	6.97	7.00	7.00	7.00	7.00
6. TOTAL, HIGH SCHOOL	6,167.02	6,167.02	6,207.35	6,150.00	6,150.00	6,150.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	7.05	7.05	6.00	7.00	7.00	7.00
8. Special Education						
a. Special Day Class - Elementary	35.74	35.74	32.00	35.00	35.00	35.00
b. Special Day Class - High School	11.01	11.01	11.00	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	53.80	53.80	49.00	53.00	53.00	53.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,801.44	22,801.44	22,921.99	22,783.26	22,783.26	22,783.26
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	638.85	638.85	638.85	640.00	640.00	640.00



Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	77.50	80.00	80.00	75.00	75.00	75.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	32.62	35.00	35.00	30.00	30.00	30.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	110.12	115.00	115.00	105.00	105.00	105.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,550.41	23,555.29	23,675.84	23,528.26	23,528.26	23,528.26
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	191,847.00	193,000.00	193,000.00	192,838.00	192,838.00	192,838.00
20. HIGH SCHOOL	249,644.00	251,000.00	251,000.00	249,473.00	249,473.00	249,473.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	441,491.00	444,000.00	444,000.00	442,311.00	442,311.00	442,311.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	11.24	11.24	8.25	11.00	11.00	11.00
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	120.00	12.00	120.00	120.00	120.00	120.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	120.00	12.00	120.00	120.00	120.00	120.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						



Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,540.64	5,792.64
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,792.64	6,121.64
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,792.64	6,121.64
b. Revenue Limit ADA	0033	22,921.99	22,783.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	132,778,836.15	139,470,915.75
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	455,590.00	477,945.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	133,234,426.15	139,948,860.75
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	1.00000	0.94640
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	133,234,426.15	132,447,601.81
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	46,977.00	378,780.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	928,814.00	890,843.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(881,837.00)	(512,063.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	132,352,589.15	131,935,538.81

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	7,880,742.00	8,087,655.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	25,000.00	22,868.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,855,742.00	8,064,787.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
<b>31. STATE AID PORTION OF REVENUE LIMIT</b> (Sum Line 24, minus Lines 29 and 30. If negative, then zero)			
	0111	124,496,847.15	123,870,751.81
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	272,755.00	295,200.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(272,755.00)	(295,200.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	124,224,092.15	123,575,551.81
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	124,224,092.15	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	770,234.00	341,486.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,033,405.00	1,137,965.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007	49,781.00	47,175.00



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	99,724,896.00	301	0.00	303	99,724,896.00	305	873,599.00		307	98,851,297.00	309
2000 - Classified Salaries	30,888,955.00	311	10,000.00	313	30,878,955.00	315	3,196,957.00		317	27,681,998.00	319
3000 - Employee Benefits (Excluding 3800)	36,266,639.00	321	1,874.00	323	36,264,765.00	325	1,231,813.00		327	35,032,952.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,429,300.00	331	101.00	333	9,429,199.00	335	3,640,289.00		337	5,788,910.00	339
5000 - Services. . . & 7300 - Indirect Costs	13,612,068.00	341	300,100.00	343	13,311,968.00	345	2,422,645.00		347	10,889,323.00	349
TOTAL					189,609,783.00	365			TOTAL	178,244,480.00	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
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372). . . . .		3751 & 3752	396
10. Other Benefits (E.C. 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			25,000.00
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. . . . .			60.36%
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) . . . . .	60.36%
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). . . . .	178,244,480.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



# 01 GENERAL FUND



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	139,010,332.00	2,869,397.00	141,879,729.00	129,659,141.00	2,872,041.00	132,531,182.00	-6.6%
2) Federal Revenue		8100-8299	299,117.35	13,133,427.01	13,432,544.36	117,976.00	12,543,830.00	12,661,806.00	-5.7%
3) Other State Revenue		8300-8599	12,428,723.56	21,314,743.89	33,743,467.45	12,037,695.00	19,927,864.00	31,965,559.00	-5.3%
4) Other Local Revenue		8600-8799	2,201,912.46	11,141,759.85	13,343,672.31	1,918,734.00	11,102,231.00	13,020,965.00	-2.4%
5) TOTAL, REVENUES			153,940,085.37	48,459,327.75	202,399,413.12	143,733,546.00	46,445,966.00	190,179,512.00	-6.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	79,529,522.06	17,815,671.81	97,345,193.87	82,056,896.00	17,668,000.00	99,724,896.00	2.4%
2) Classified Salaries		2000-2999	18,925,343.43	10,873,968.15	29,799,311.58	19,486,162.00	11,402,793.00	30,888,955.00	3.7%
3) Employee Benefits		3000-3999	29,319,387.71	8,535,302.07	37,854,689.78	28,516,097.00	8,505,306.00	37,021,403.00	-2.2%
4) Books and Supplies		4000-4999	3,090,814.48	9,516,486.63	12,607,301.11	2,095,968.00	7,333,332.00	9,429,300.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	9,202,085.81	5,531,509.03	14,733,594.84	9,186,705.00	5,107,306.00	14,294,011.00	-3.0%
6) Capital Outlay		6000-6999	505,398.29	684,847.77	1,190,246.06	245,328.00	598,000.00	843,328.00	-29.1%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	547,937.85	2,053,140.94	2,601,078.79	871,278.00	2,014,753.00	2,886,031.00	11.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(3,305,661.57)	2,650,572.57	(655,089.00)	(3,291,482.00)	2,609,539.00	(681,943.00)	4.1%
9) TOTAL, EXPENDITURES			137,814,828.06	57,661,498.97	195,476,327.03	139,166,952.00	55,239,029.00	194,405,981.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			16,125,257.31	(9,202,171.22)	6,923,086.09	4,566,594.00	(8,793,063.00)	(4,226,469.00)	-161.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	212,703.00	1,015,526.47	1,228,229.47	236,955.00	1,053,786.00	1,290,721.00	5.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,049,935.59)	9,049,935.59	0.00	(9,806,829.00)	9,806,829.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,262,638.59)	8,034,409.12	(1,228,229.47)	(10,043,784.00)	8,753,063.00	(1,290,721.00)	5.1%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,862,618.72	(1,167,762.10)	5,694,856.62	(5,477,190.00)	(40,000.00)	(5,517,190.00)	-196.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,797,981.76	8,359,325.10	24,157,306.86	22,660,600.48	7,191,563.00	29,852,163.48	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,797,981.76	8,359,325.10	24,157,306.86	22,660,600.48	7,191,563.00	29,852,163.48	23.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,797,981.76	8,359,325.10	24,157,306.86	22,660,600.48	7,191,563.00	29,852,163.48	23.6%
2) Ending Balance, June 30 (E + F1e)			22,660,600.48	7,191,563.00	29,852,163.48	17,183,410.48	7,151,563.00	24,334,973.48	-18.5%
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	7,191,563.00	7,191,563.00	0.00	7,151,563.00	7,151,563.00	-0.6%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,902,000.00	0.00	5,902,000.00	5,872,000.00	0.00	5,872,000.00	-0.5%
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			16,558,600.48	0.00	16,558,600.48	11,111,410.48	0.00	11,111,410.48	-32.9%
0110 e-Rate	0000	9780				14,688.00		14,688.00	
0115 Best Practices Cohort	0000	9780				114,976.48		114,976.48	
0750 Mandated Costs	0000	9780				3,034,952.00		3,034,952.00	
0000 Future Operational Budget	0000	9780				6,434,379.00		6,434,379.00	
Lottery	1100	9780				1,512,415.00		1,512,415.00	
0110 E-Rate	0000	9780	14,688.00		14,688.00				
0115 Best Practices Cohort	0000	9780	114,976.48		114,976.48				
0750 Mandated Cost Incentive	0000	9780	3,034,952.00		3,034,952.00				
0000 Future Operational Budget	0000	9780	11,881,569.00		11,881,569.00				
Lottery	1100	9780	1,512,415.00		1,512,415.00				
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	31,835,700.48	7,191,563.00	39,027,263.48				
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	122,400.00	0.00	122,400.00				
3) Accounts Receivable		9200	2,500,000.00	0.00	2,500,000.00				
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			34,660,600.48	7,191,563.00	41,852,163.48				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	12,000,000.00	0.00	12,000,000.00				
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			12,000,000.00	0.00	12,000,000.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 - H7)			22,660,600.48	7,191,563.00	29,852,163.48				

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	124,224,092.00	0.00	124,224,092.00	123,575,552.00	0.00	123,575,552.00	-0.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	8,868,949.00	0.00	8,868,949.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	75,656.86	0.00	75,656.86	150,000.00	0.00	150,000.00	98.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,593,460.82	0.00	10,593,460.82	10,500,000.00	0.00	10,500,000.00	-0.9%
Unsecured Roll Taxes		8042	522,022.58	0.00	522,022.58	500,000.00	0.00	500,000.00	-4.2%
Prior Years' Taxes		8043	390,736.87	0.00	390,736.87	500,000.00	0.00	500,000.00	28.0%
Supplemental Taxes		8044	1,134,176.56	0.00	1,134,176.56	1,362,000.00	0.00	1,362,000.00	20.1%
Education Revenue Augmentation Fund (ERAF)		8045	(4,903,295.68)	0.00	(4,903,295.68)	(5,000,000.00)	0.00	(5,000,000.00)	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Revenue Limit Taxes		8048	67,983.99	0.00	67,983.99	75,655.00	0.00	75,655.00	11.3%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>140,973,783.00</b>	<b>0.00</b>	<b>140,973,783.00</b>	<b>131,663,207.00</b>	<b>0.00</b>	<b>131,663,207.00</b>	<b>-6.6%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,869,397.00)		(2,869,397.00)	(2,872,041.00)		(2,872,041.00)	0.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		52,097.00	52,097.00		56,556.00	56,556.00	8.6%
Special Education ADA Transfer	6500	8091		2,817,300.00	2,817,300.00		2,815,485.00	2,815,485.00	-0.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	928,814.00	0.00	928,814.00	890,843.00	0.00	890,843.00	-4.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,868.00)	0.00	(22,868.00)	(22,868.00)	0.00	(22,868.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>139,010,332.00</b>	<b>2,869,397.00</b>	<b>141,879,729.00</b>	<b>129,659,141.00</b>	<b>2,872,041.00</b>	<b>132,531,182.00</b>	<b>-6.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,601,892.00	3,601,892.00	0.00	3,601,892.00	3,601,892.00	0.0%
Special Education Discretionary Grants		8182	0.00	145,329.00	145,329.00	0.00	145,017.00	145,017.00	-0.2%
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		8,362,808.44	8,362,808.44		8,187,292.00	8,187,292.00	-2.1%
Vocational and Applied Technology Education	3500-3699	8290		207,165.00	207,165.00		195,121.00	195,121.00	-5.8%
Safe and Drug Free Schools	3700-3799	8290		105,561.87	105,561.87		95,071.00	95,071.00	-9.9%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	299,117.35	710,670.70	1,009,788.05	117,976.00	319,437.00	437,413.00	-56.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>299,117.35</b>	<b>13,133,427.01</b>	<b>13,432,544.36</b>	<b>117,976.00</b>	<b>12,543,830.00</b>	<b>12,661,806.00</b>	<b>-5.7%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,150,539.00		1,150,539.00	1,479,451.00		1,479,451.00	28.6%
Prior Years	0000	8319	215,319.00		215,319.00	1.00		1.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		49,781.00	49,781.00		47,175.00	47,175.00	-5.2%
Prior Years	2430	8319		9,450.00	9,450.00		1.00	1.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		1,606,158.00	1,606,158.00		1,713,575.00	1,713,575.00	6.7%
Prior Years	6350-6360	8319		125,908.00	125,908.00		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		215,260.00	215,260.00		149,626.00	149,626.00	-30.5%
Home-to-School Transportation	7230	8311		620,178.00	620,178.00		579,866.00	579,866.00	-6.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		4,869,682.13	4,869,682.13		3,224,187.00	3,224,187.00	-33.8%
Spec. Ed. Transportation	7240	8311		453,339.00	453,339.00		423,872.00	423,872.00	-6.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(108.00)	(108.00)	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	7,962,885.00	0.00	7,962,885.00	7,449,870.00	0.00	7,449,870.00	-6.4%
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	8,609.00	0.00	8,609.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,976,970.00	564,032.00	3,541,002.00	2,953,973.00	537,086.00	3,491,059.00	-1.4%
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		409,829.00	409,829.00		349,496.00	349,496.00	-14.7%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		608,170.00	608,170.00		686,774.00	686,774.00	12.9%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7292, 7294, 7295, 7296	8590		1,629,932.00	1,629,932.00		1,594,190.00	1,594,190.00	-2.2%
Staff Development		8590		451,687.00	451,687.00		426,594.00	426,594.00	-5.6%
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	6605-6660	8590		30,989.64	30,989.64		32,752.00	32,752.00	5.7%
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		99,402.00	99,402.00		96,610.00	96,610.00	-2.8%
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		626,017.00	626,017.00		582,384.00	582,384.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,437,652.00	1,437,652.00		1,337,448.00	1,337,448.00	-7.0%
School and Library Improvement Block Grant	7395	8590		1,920,905.00	1,920,905.00		1,787,018.00	1,787,018.00	-7.0%
Quality Education Investment Act	7400	8590		677,687.00	677,687.00		677,687.00	677,687.00	0.0%
All Other State Revenue	All Other	8590	114,401.56	4,908,793.12	5,023,194.68	154,400.00	5,681,521.00	5,835,921.00	16.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,428,723.56</b>	<b>21,314,743.89</b>	<b>33,743,467.45</b>	<b>12,037,695.00</b>	<b>19,927,864.00</b>	<b>31,965,559.00</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	399.47	399.47	0.00	5,000.00	5,000.00	1151.7%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	8,179.19	0.00	8,179.19	5,000.00	0.00	5,000.00	-38.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	22,443.35	0.00	22,443.35	47,002.00	0.00	47,002.00	109.4%
Interest		8660	1,613,530.45	0.00	1,613,530.45	1,706,001.00	0.00	1,706,001.00	5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	143,383.76	143,383.76	0.00	183,200.00	183,200.00	27.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	557,759.47	70,182.62	627,942.09	160,731.00	114,000.00	274,731.00	-56.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,927,814.00	10,927,814.00		10,800,031.00	10,800,031.00	-1.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,201,912.46</b>	<b>11,141,759.85</b>	<b>13,343,672.31</b>	<b>1,918,734.00</b>	<b>11,102,231.00</b>	<b>13,020,965.00</b>	<b>-2.4%</b>
<b>TOTAL, REVENUES</b>			<b>153,940,085.37</b>	<b>48,459,327.75</b>	<b>202,399,413.12</b>	<b>143,733,546.00</b>	<b>46,445,966.00</b>	<b>190,179,512.00</b>	<b>-6.0%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	67,974,397.39	11,616,416.30	79,590,813.69	70,485,319.00	11,640,830.00	82,126,149.00	3.2%
Certificated Pupil Support Salaries		1200	3,876,042.05	2,673,006.69	6,549,048.74	3,926,814.00	2,715,643.00	6,642,457.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,229,398.28	788,163.62	8,017,561.90	7,274,010.00	764,022.00	8,038,032.00	0.3%
Other Certificated Salaries		1900	449,684.34	2,738,085.20	3,187,769.54	370,753.00	2,547,505.00	2,918,258.00	-8.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>79,529,522.06</b>	<b>17,815,671.81</b>	<b>97,345,193.87</b>	<b>82,056,896.00</b>	<b>17,668,000.00</b>	<b>99,724,896.00</b>	<b>2.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	754,324.49	3,996,676.55	4,751,001.04	764,781.00	4,230,506.00	4,995,289.00	5.1%
Classified Support Salaries		2200	9,127,718.89	4,805,713.79	13,933,432.68	9,341,668.00	4,872,112.00	14,213,780.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,931,196.37	606,868.20	2,538,064.57	1,906,072.00	758,892.00	2,664,964.00	5.0%
Clerical, Technical and Office Salaries		2400	6,817,309.54	1,367,983.80	8,185,293.34	7,108,745.00	1,451,755.00	8,560,500.00	4.6%
Other Classified Salaries		2900	294,794.14	96,725.81	391,519.95	364,896.00	89,526.00	454,422.00	16.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,925,343.43</b>	<b>10,873,968.15</b>	<b>29,799,311.58</b>	<b>19,486,162.00</b>	<b>11,402,793.00</b>	<b>30,888,955.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,533,145.37	1,394,770.53	7,927,915.90	6,753,244.00	1,409,104.00	8,162,348.00	3.0%
PERS		3201-3202	1,654,763.45	959,981.61	2,614,745.06	1,720,030.00	1,017,905.00	2,737,935.00	4.7%
OASDI/Medicare/Alternative		3301-3302	2,494,147.34	1,041,757.32	3,535,904.66	2,614,187.00	1,091,461.00	3,705,648.00	4.8%
Health and Welfare Benefits		3401-3402	13,925,176.04	3,823,365.60	17,748,541.64	15,470,257.00	4,242,834.00	19,713,091.00	11.1%
Unemployment Insurance		3501-3502	49,217.14	17,749.83	66,966.97	304,547.00	79,559.00	384,106.00	473.6%
Workers' Compensation		3601-3602	1,787,524.29	498,422.30	2,285,946.59	1,106,301.00	338,652.00	1,444,953.00	-36.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,795,673.02	594,814.70	2,390,487.72	0.00	111,358.00	111,358.00	-95.3%
PERS Reduction		3801-3802	598,989.06	204,440.18	803,429.24	540,331.00	214,433.00	754,764.00	-6.1%
Other Employee Benefits		3901-3902	500,752.00	0.00	500,752.00	7,200.00	0.00	7,200.00	-98.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,319,387.71</b>	<b>8,535,302.07</b>	<b>37,854,689.78</b>	<b>28,516,097.00</b>	<b>8,505,306.00</b>	<b>37,021,403.00</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,631,239.96	1,631,239.96	0.00	1,373,320.00	1,373,320.00	-15.8%
Books and Other Reference Materials		4200	9,448.26	925,594.61	935,042.87	21,671.00	497,181.00	518,852.00	-44.5%
Materials and Supplies		4300	2,212,505.57	5,233,887.52	7,446,393.09	1,738,638.00	4,691,384.00	6,430,022.00	-13.6%
Noncapitalized Equipment		4400	868,860.65	1,725,764.54	2,594,625.19	335,659.00	771,447.00	1,107,106.00	-57.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,090,814.48</b>	<b>9,516,486.63</b>	<b>12,607,301.11</b>	<b>2,095,968.00</b>	<b>7,333,332.00</b>	<b>9,429,300.00</b>	<b>-25.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	252,370.60	1,267,937.57	1,520,308.17	292,000.00	1,282,343.00	1,574,343.00	3.6%
Travel and Conferences		5200	129,834.66	681,721.24	811,555.90	153,253.00	594,918.00	748,171.00	-7.8%
Dues and Memberships		5300	19,903.16	3,395.38	23,298.54	24,040.00	2,405.00	26,445.00	13.5%
Insurance		5400 - 5450	826,046.08	79,412.53	905,458.61	822,226.00	83,162.00	905,388.00	0.0%
Operations and Housekeeping Services		5500	4,749,148.54	44,000.16	4,793,148.70	5,007,576.00	40,230.00	5,047,806.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	905,613.59	656,874.28	1,562,487.87	942,887.00	665,650.00	1,608,537.00	2.9%
Transfers of Direct Costs		5710	362,554.86	(362,554.86)	0.00	335,906.00	(335,906.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,529.24)	(43,139.86)	(51,669.10)	(152,043.00)	(49,588.00)	(201,631.00)	290.2%
Professional/Consulting Services and Operating Expenditures		5800	1,289,003.68	3,169,284.66	4,458,288.34	1,077,296.00	2,792,857.00	3,870,153.00	-13.2%
Communications		5900	676,139.88	34,577.93	710,717.81	683,564.00	31,235.00	714,799.00	0.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,202,085.81</b>	<b>5,531,509.03</b>	<b>14,733,594.84</b>	<b>9,186,705.00</b>	<b>5,107,306.00</b>	<b>14,294,011.00</b>	<b>-3.0%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	36,775.15	109,726.20	146,501.35	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	252,216.94	139,854.87	392,071.81	0.00	244,000.00	244,000.00	-37.8%
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	216,406.20	435,266.70	651,672.90	245,328.00	354,000.00	599,328.00	-8.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>505,398.29</b>	<b>684,847.77</b>	<b>1,190,246.06</b>	<b>245,328.00</b>	<b>598,000.00</b>	<b>843,328.00</b>	<b>-29.1%</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 Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	319,619.05	319,619.05	0.00	290,000.00	290,000.00	-9.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		1,732,066.00	1,732,066.00		1,713,577.00	1,713,577.00	-1.1%
Other Transfers of Apportionments All Other	All Other	7221-7223	60,491.00	1,455.89	61,946.89	78,968.00	11,176.00	90,144.00	45.5%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	60,142.08	0.00	60,142.08	342,310.00	0.00	342,310.00	469.2%
Other Debt Service - Principal		7439	427,304.77	0.00	427,304.77	450,000.00	0.00	450,000.00	5.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>547,937.85</b>	<b>2,053,140.94</b>	<b>2,601,078.79</b>	<b>871,278.00</b>	<b>2,014,753.00</b>	<b>2,886,031.00</b>	<b>11.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(2,650,572.57)	2,650,572.57	0.00	(2,609,539.00)	2,609,539.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(610,089.00)	0.00	(610,089.00)	(681,943.00)	0.00	(681,943.00)	11.8%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	(45,000.00)	0.00	(45,000.00)				
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(3,305,661.57)</b>	<b>2,650,572.57</b>	<b>(655,089.00)</b>	<b>(3,291,482.00)</b>	<b>2,609,539.00</b>	<b>(681,943.00)</b>	<b>4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>137,814,828.06</b>	<b>57,661,498.97</b>	<b>195,476,327.03</b>	<b>139,166,952.00</b>	<b>55,239,029.00</b>	<b>194,405,981.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	1,015,127.00	1,015,127.00	0.00	1,048,766.00	1,048,766.00	3.3%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	212,703.00	399.47	213,102.47	236,955.00	5,000.00	241,955.00	13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			212,703.00	1,015,526.47	1,228,229.47	236,955.00	1,053,766.00	1,290,721.00	5.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,319,935.59)	9,319,935.59	0.00	(10,162,240.00)	10,162,240.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	270,000.00	(270,000.00)	0.00	355,411.00	(355,411.00)	0.00	0.0%
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			(9,049,935.59)	9,049,935.59	0.00	(9,806,829.00)	9,806,829.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,262,638.59)	8,034,409.12	(1,228,229.47)	(10,043,784.00)	8,753,063.00	(1,290,721.00)	5.1%

Resource	Description	2007-08		2008-09
		Estimated	Actuals	Budget
5640	Medi-Cal Billing Option	40,828.00		40,828.00
6091	Cal-SAFE Academic and Supportive Services	106,059.00		106,059.00
6286	English Language Acquisition Program, Teacher Training & Student .	41,519.00		41,519.00
6405	School Safety & Violence Prevention, Grades 8-12	217,077.00		217,077.00
6760	Arts and Music Block Grant	436,461.00		436,461.00
6761	Arts, Music, and Physical Education Supplies and Equipment	931,512.00		931,512.00
7055	CAHSEE Intensive Instruction and Services	101,662.00		101,662.00
7080	Supplemental School Counseling Program	143,022.00		143,022.00
7090	Economic Impact Aid (EIA)	791,446.00		791,446.00
7157	Instructional Materials: English Language Learners	119,424.00		119,424.00
7271	California Peer Assistance & Review Program for Teacher (CPARP)	1,302.00		1,302.00
7276	Certificated Staff Mentoring Program	0.00		0.00
7294	Staff Development: Mathematics and Reading (AB 466)	1,551,028.00		1,551,028.00
7325	Staff Development: Administrator Training	35,150.00		35,150.00
7393	Professional Development Block Grant	230,933.00		230,933.00
7395	School and Library Improvement Block Grant	139,834.00		139,834.00
7396	Discretionary Block Grant - School Site	529,864.00		529,864.00
7397	Discretionary Block Grant - School District	470,031.00		470,031.00
7400	Quality Education Investment Act	473,679.00		473,679.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	526,391.00		526,391.00
9010	Other Local	304,341.00		264,341.00
Total, Legally Restricted Balance		7,191,563.00		7,151,563.00



# **11 ADULT EDUCATION FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	344,672.00	259,707.00	-24.7%
4) Other Local Revenue		8600-8799	6,370.88	4,800.00	-24.7%
5) TOTAL, REVENUES			351,042.88	264,507.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	139,599.66	135,432.00	-3.0%
2) Classified Salaries		2000-2999	98,695.99	145,404.00	47.3%
3) Employee Benefits		3000-3999	62,030.84	77,516.00	25.0%
4) Books and Supplies		4000-4999	10,811.89	9,802.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	15,050.38	15,000.00	-0.3%
6) Capital Outlay		6000-6999	2,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	20,030.00	12,713.00	-36.5%
9) TOTAL, EXPENDITURES			348,218.76	395,867.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,824.12	(131,360.00)	-4751.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,576.00	34,944.00	110.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,576.00	34,944.00	110.8%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,400.12	(96,416.00)	-597.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,720.88	99,121.00	24.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,720.88	99,121.00	24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,720.88	99,121.00	24.3%
2) Ending Balance, June 30 (E + F1e)			99,121.00	2,705.00	-97.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	99,121.00	2,705.00	-97.3%
Adult Ed Lottery	1100	9780	2,705.00		
Adult Ed	6390	9780	96,416.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	98,321.00		
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	800.00		
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			99,121.00		
<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 (G10 - H7)			99,121.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	291,300.00	259,707.00	-10.8%
Prior Years	6390	8319	53,372.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>344,672.00</b>	<b>259,707.00</b>	<b>-24.7%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,840.88	2,500.00	-34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,380.00	2,300.00	-3.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,370.88</b>	<b>4,800.00</b>	<b>-24.7%</b>
<b>TOTAL, REVENUES</b>			<b>351,042.88</b>	<b>264,507.00</b>	<b>-24.7%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	89,542.27	96,843.00	8.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,057.39	38,589.00	-22.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>139,599.66</b>	<b>135,432.00</b>	<b>-3.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	43,919.76	43,920.00	0.0%
Classified Support Salaries		2200	29,057.14	62,213.00	114.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,719.09	39,271.00	52.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>98,695.99</b>	<b>145,404.00</b>	<b>47.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,736.30	10,518.00	20.4%
PERS		3201-3202	8,176.54	13,531.00	65.5%
OASDI/Medicare/Alternative		3301-3302	8,962.63	12,422.00	38.6%
Health and Welfare Benefits		3401-3402	24,439.85	32,055.00	31.2%
Unemployment Insurance		3501-3502	123.02	845.00	586.9%
Workers' Compensation		3601-3602	4,471.62	3,004.00	-32.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,341.01	0.00	-100.0%
PERS Reduction		3801-3802	2,779.87	5,141.00	84.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>62,030.84</b>	<b>77,516.00</b>	<b>25.0%</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	1,323.79	0.00	-100.0%
Materials and Supplies		4300	6,594.14	7,802.00	18.3%
Noncapitalized Equipment		4400	2,893.96	2,000.00	-30.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,811.89</b>	<b>9,802.00</b>	<b>-9.3%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,165.61	1,500.00	28.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,138.00	8,200.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	701.88	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44.89	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,300.00	6.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,050.38</b>	<b>15,000.00</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	2,000.00	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>2,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,030.00	12,713.00	-36.5%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			20,030.00	12,713.00	-36.5%
<b>TOTAL, EXPENDITURES</b>			348,218.76	395,867.00	13.7%



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

# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,086,557.82	1,076,061.00	-1.0%
3) Other State Revenue		8300-8599	1,948,286.57	2,005,769.00	3.0%
4) Other Local Revenue		8600-8799	79,144.85	46,960.00	-40.7%
5) TOTAL, REVENUES			3,113,989.24	3,128,790.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	703,203.71	675,737.00	-3.9%
2) Classified Salaries		2000-2999	1,161,943.47	1,163,240.00	0.1%
3) Employee Benefits		3000-3999	774,996.38	795,165.00	2.6%
4) Books and Supplies		4000-4999	68,909.14	66,477.00	-3.5%
5) Services and Other Operating Expenditures		5000-5999	230,541.19	221,585.00	-3.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	57,459.35	57,459.35	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	132,271.00	177,236.00	34.0%
9) TOTAL, EXPENDITURES			3,129,324.24	3,156,899.35	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,335.00)	(28,109.35)	83.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,335.00)	(28,109.35)	83.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	469,317.55	453,982.55	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			469,317.55	453,982.55	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			469,317.55	453,982.55	-3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	453,982.55	425,873.20	-6.2%
0000 Child Development-General	0000	9780	285,660.00		
0001 Child Development-Facilities	0000	9780	56,318.55		
6092 Child Development Cal-Safe	6092	9780	42,736.00		
0560 State Preschool Reserve	6130	9780	69,268.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	445,982.55		
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	8,000.00		
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			453,982.55		
<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 (G10 - H7)			453,982.55		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,086,557.82	1,076,061.00	-1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,086,557.82</b>	<b>1,076,061.00</b>	<b>-1.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	618,463.53	623,068.00	0.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,299,148.04	1,272,701.00	-2.0%
All Other State Revenue	All Other	8590	30,675.00	110,000.00	258.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,948,286.57</b>	<b>2,005,769.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	26,566.88	18,600.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	24,449.06	24,360.00	-0.4%
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	28,128.91	4,000.00	-85.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>79,144.85</b>	<b>46,960.00</b>	<b>-40.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,113,989.24</b>	<b>3,128,790.00</b>	<b>0.5%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	697,893.94	670,427.00	-3.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,309.77	5,310.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>703,203.71</b>	<b>675,737.00</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	601,835.48	623,135.00	3.5%
Classified Support Salaries		2200	316,778.28	306,403.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	96,044.73	88,038.00	-8.3%
Clerical, Technical and Office Salaries		2400	97,788.79	94,949.00	-2.9%
Other Classified Salaries		2900	49,496.19	50,715.00	2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,161,943.47</b>	<b>1,163,240.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,732.16	48,287.00	-24.2%
PERS		3201-3202	91,496.38	99,121.00	8.3%
OASDI/Medicare/Alternative		3301-3302	89,676.28	91,253.00	1.8%
Health and Welfare Benefits		3401-3402	431,802.65	512,617.00	18.7%
Unemployment Insurance		3501-3502	930.28	5,583.00	500.1%
Workers' Compensation		3601-3602	33,500.54	19,274.00	-42.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	41,590.48	0.00	-100.0%
PERS Reduction		3801-3802	22,267.61	19,030.00	-14.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>774,996.38</b>	<b>795,165.00</b>	<b>2.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,583.14	66,477.00	6.2%
Noncapitalized Equipment		4400	6,326.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>68,909.14</b>	<b>66,477.00</b>	<b>-3.5%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,215.30	15,318.00	591.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,007.37	118,468.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,940.20	8,704.00	-45.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	70,668.06	67,011.00	-5.2%
Professional/Consulting Services and Operating Expenditures		5800	10,663.10	3,850.00	-63.9%
Communications		5900	9,047.16	8,234.00	-9.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>230,541.19</b>	<b>221,585.00</b>	<b>-3.9%</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>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	9,590.97	8,320.05	-13.3%
Other Debt Service - Principal		7439	47,868.38	49,139.30	2.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>57,459.35</b>	<b>57,459.35</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	132,271.00	177,236.00	34.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>132,271.00</b>	<b>177,236.00</b>	<b>34.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,129,324.24</b>	<b>3,156,899.35</b>	<b>0.9%</b>

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



# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,184,362.00	6,584,954.00	6.5%
3) Other State Revenue		8300-8599	589,185.00	630,286.00	7.0%
4) Other Local Revenue		8600-8799	2,472,650.83	2,568,300.00	3.9%
5) TOTAL, REVENUES			9,246,197.83	9,783,540.00	5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,296,900.00	3,627,500.00	10.0%
3) Employee Benefits		3000-3999	1,429,000.00	1,599,821.00	12.0%
4) Books and Supplies		4000-4999	4,317,424.00	4,444,300.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	137,456.15	265,556.00	93.2%
6) Capital Outlay		6000-6999	564.00	10,000.00	1673.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	457,788.00	491,994.00	7.5%
9) TOTAL, EXPENDITURES			9,639,132.15	10,439,171.00	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(392,934.32)	(655,631.00)	66.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(392,934.32)	(655,631.00)	66.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,663,850.17	1,270,915.85	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,663,850.17	1,270,915.85	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,663,850.17	1,270,915.85	-23.6%
2) Ending Balance, June 30 (E + F1e)			1,270,915.85	615,284.85	-51.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	100,000.00	100,000.00	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 Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,145,915.85	490,284.85	-57.2%
Nutrition Services	5310	9780	1,145,915.85		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	633,415.85		
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	1,110,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	100,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,870,915.85		
<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 (G10 - H7)			1,270,915.85		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,184,362.00	6,584,954.00	6.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,184,362.00</b>	<b>6,584,954.00</b>	<b>6.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	589,185.00	630,286.00	7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>589,185.00</b>	<b>630,286.00</b>	<b>7.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,400,000.00	2,500,000.00	4.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,650.83	30,000.00	-18.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,000.00	38,300.00	6.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,472,650.83</b>	<b>2,568,300.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>9,246,197.83</b>	<b>9,783,540.00</b>	<b>5.8%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,860,400.00	3,124,500.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	231,500.00	265,000.00	14.5%
Clerical, Technical and Office Salaries		2400	205,000.00	238,000.00	16.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,296,900.00	3,627,500.00	10.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	276,500.00	309,000.00	11.8%
OASDI/Medicare/Alternative		3301-3302	237,200.00	253,000.00	6.7%
Health and Welfare Benefits		3401-3402	662,600.00	752,213.00	13.5%
Unemployment Insurance		3501-3502	1,700.00	9,608.00	465.2%
Workers' Compensation		3601-3602	60,000.00	66,000.00	10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	96,500.00	105,000.00	8.8%
PERS Reduction		3801-3802	94,500.00	105,000.00	11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,429,000.00	1,599,821.00	12.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	368,999.00	343,000.00	-7.0%
Noncapitalized Equipment		4400	48,200.00	85,000.00	76.3%
Food		4700	3,900,225.00	4,016,300.00	3.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,317,424.00	4,444,300.00	2.9%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	5,000.00	78.6%
Dues and Memberships		5300	600.00	1,000.00	66.7%
Insurance		5400-5450	1,250.00	1,246.00	-0.3%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,043.85)	103,270.00	-642.3%
Professional/Consulting Services and Operating Expenditures		5800	43,000.00	48,000.00	11.6%
Communications		5900	2,850.00	1,040.00	-63.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>137,456.15</b>	<b>265,556.00</b>	<b>93.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	350.00	0.00	-100.0%
Equipment		6400	214.00	5,000.00	2236.4%
Equipment Replacement		6500	0.00	5,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>564.00</b>	<b>10,000.00</b>	<b>1673.0%</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	457,788.00	491,994.00	7.5%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>457,788.00</b>	<b>491,994.00</b>	<b>7.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,639,132.15</b>	<b>10,439,171.00</b>	<b>8.3%</b>

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

# 14 DEFERRED MAINTENANCE FUND





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	924,679.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	151,633.00	140,000.00	-7.7%
5) TOTAL, REVENUES			1,076,312.00	140,000.00	-87.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,630.57	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,288,296.35	3,295,500.00	44.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,295,926.92	3,295,500.00	43.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,219,614.92)	(3,155,500.00)	158.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,015,127.00	1,048,766.00	3.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,015,127.00	1,048,766.00	3.3%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(204,487.92)	(2,106,734.00)	930.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,643,293.92	2,438,806.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,643,293.92	2,438,806.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,643,293.92	2,438,806.00	-7.7%
2) Ending Balance, June 30 (E + F1e)			2,438,806.00	332,072.00	-86.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,438,806.00	332,072.00	-86.4%
Deferred Maintenance Projects	6205	9780	2,438,806.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,438,806.00		
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	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			2,438,806.00		
<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 (G10 - H7)			2,438,806.00		



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	924,679.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			924,679.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	151,633.00	140,000.00	-7.7%
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>			151,633.00	140,000.00	-7.7%
<b>TOTAL, REVENUES</b>			1,076,312.00	140,000.00	-87.0%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,095,847.35	3,295,500.00	57.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	192,449.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,288,296.35</b>	<b>3,295,500.00</b>	<b>44.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,295,926.92</b>	<b>3,295,500.00</b>	<b>43.5%</b>



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

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



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	172,899.96	165,000.00	-4.6%
5) TOTAL, REVENUES			172,899.96	165,000.00	-4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			172,899.96	165,000.00	-4.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			172,899.96	165,000.00	-4.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,240,445.04	3,413,345.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,240,445.04	3,413,345.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,240,445.04	3,413,345.00	5.3%
2) Ending Balance, June 30 (E + F1e)			3,413,345.00	3,578,345.00	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	3,413,345.00	3,578,345.00	4.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,368,345.00		
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	45,000.00		
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			3,413,345.00		
<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 (G10 - H7)			3,413,345.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	172,899.96	165,000.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			172,899.96	165,000.00	-4.6%
<b>TOTAL, REVENUES</b>			172,899.96	165,000.00	-4.6%



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

# 21 BUILDING FUND



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,201,854.70	1,500,000.00	-31.9%
5) TOTAL, REVENUES			2,201,854.70	1,500,000.00	-31.9%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,794.71	16,000.00	-14.9%
6) Capital Outlay		6000-6999	1,651,974.79	32,642,835.00	1876.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,670,769.50	32,658,835.00	1854.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			531,085.20	(31,158,835.00)	-5967.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			531,085.20	(31,158,835.00)	-5967.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,165,807.80	47,696,893.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,165,807.80	47,696,893.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,165,807.80	47,696,893.00	1.1%
2) Ending Balance, June 30 (E + F1e)			47,696,893.00	16,538,058.00	-65.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	47,696,893.00	16,538,058.00	-65.3%
School Site Construction and Repair	0000	9780	47,696,893.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	37,596,893.00		
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	9,550,000.00		
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			47,696,893.00		
<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 (G10 - H7)			47,696,893.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,179,752.70	1,500,000.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	22,102.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,201,854.70</b>	<b>1,500,000.00</b>	<b>-31.9%</b>
<b>TOTAL, REVENUES</b>			<b>2,201,854.70</b>	<b>1,500,000.00</b>	<b>-31.9%</b>



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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	18,794.71	16,000.00	-14.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,794.71</b>	<b>16,000.00</b>	<b>-14.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	187,073.23	230,000.00	22.9%
Land Improvements		6170	284,334.39	6,400,000.00	2150.9%
Buildings and Improvements of Buildings		6200	1,180,567.17	26,012,835.00	2103.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,651,974.79</b>	<b>32,642,835.00</b>	<b>1876.0%</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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,670,769.50</b>	<b>32,658,835.00</b>	<b>1854.7%</b>

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



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

# **25 CAPITAL FACILITIES FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,489,663.27	2,428,263.00	-2.5%
5) TOTAL, REVENUES			2,489,663.27	2,428,263.00	-2.5%
<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	85,520.37	125,000.00	46.2%
5) Services and Other Operating Expenditures		5000-5999	1,412,743.79	2,640,736.00	86.9%
6) Capital Outlay		6000-6999	1,994,109.29	1,682,845.00	-15.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	45,000.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			3,537,373.45	4,448,581.00	25.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,047,710.18)	(2,020,318.00)	92.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,526.47	207,011.00	5.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			196,526.47	207,011.00	5.3%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(851,183.71)	(1,813,307.00)	113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,399,814.18	10,548,630.47	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,399,814.18	10,548,630.47	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,399,814.18	10,548,630.47	-7.5%
2) Ending Balance, June 30 (E + F1e)			10,548,630.47	8,735,323.47	-17.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	10,548,630.47	8,735,323.47	-17.2%
9811 Capital Facilities	9010	9780	3,940,542.47		
9812 Capital Facilities	9010	9780	5,518,941.00		
9813 Capital Facilities	9010	9780	1,089,147.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,383,130.47		
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	165,500.00		
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			10,548,630.47		
<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 (G10 - H7)			10,548,630.47		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	830,823.00	New
Sales Sale of Equipment/Supplies		8629	0.00	0.00	0.0%
Interest		8631	588,604.27	574,146.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	950,000.00	1,000,000.00	5.3%
Other Local Revenue					
All Other Local Revenue		8699	951,059.00	23,294.00	-97.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,489,663.27</b>	<b>2,428,263.00</b>	<b>-2.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,489,663.27</b>	<b>2,428,263.00</b>	<b>-2.5%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,423.83	100,000.00	18.4%
Noncapitalized Equipment		4400	1,096.54	25,000.00	2179.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			85,520.37	125,000.00	46.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,120.49	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300,715.30	2,575,736.00	98.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	30,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	107,908.00	35,000.00	-67.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,412,743.79</b>	<b>2,640,736.00</b>	<b>86.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	21,000.00	0.00	-100.0%
Land Improvements		6170	9,416.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,963,693.29	1,682,845.00	-14.3%
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>1,994,109.29</b>	<b>1,682,845.00</b>	<b>-15.6%</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	45,000.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>45,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,537,373.45</b>	<b>4,448,581.00</b>	<b>25.8%</b>

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



# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	840,184.84	714,100.00	-15.0%
5) TOTAL, REVENUES			840,184.84	714,100.00	-15.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,280.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	95,090.93	0.00	-100.0%
6) Capital Outlay		6000-6999	1,744,687.70	125,912.00	-92.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	179,637.51	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,022,696.97	125,912.00	-93.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,182,512.13)	588,188.00	-149.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,182,512.13)	588,188.00	-149.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,909,643.27	13,727,131.14	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,909,643.27	13,727,131.14	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,909,643.27	13,727,131.14	-7.9%
2) Ending Balance, June 30 (E + F1e)			13,727,131.14	14,315,319.14	4.3%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	13,727,131.14	14,315,319.14	4.3%
School Facilities	7710	9780	13,727,131.14		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,604,576.14		
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	945,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	177,555.00		
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			13,727,131.14		
<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 (G10 - H7)			13,727,131.14		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<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	840,184.84	714,100.00	-15.0%
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>			840,184.84	714,100.00	-15.0%
<b>TOTAL, REVENUES</b>			840,184.84	714,100.00	-15.0%

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



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,147.32	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,943.61	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,090.93</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,744,687.70	125,912.00	-92.8%
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>1,744,687.70</b>	<b>125,912.00</b>	<b>-92.8%</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	179,637.51	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>179,637.51</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,022,696.97</b>	<b>125,912.00</b>	<b>-93.8%</b>

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

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



# **40 SPECIAL RESERVE FOR CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	303,457.82	230,000.00	-24.2%
5) TOTAL, REVENUES			303,457.82	230,000.00	-24.2%
<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	14,200.00	15,000.00	5.6%
5) Services and Other Operating Expenditures		5000-5999	18,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	44,400.00	70,000.00	57.7%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,100.00	85,000.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			226,357.82	145,000.00	-35.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			226,357.82	145,000.00	-35.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,680,743.18	5,907,101.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,680,743.18	5,907,101.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,680,743.18	5,907,101.00	4.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,907,101.00	6,052,101.00	2.5%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,318,473.00		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	588,628.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,837,101.00		
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	70,000.00		
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			5,907,101.00		
<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 (G10 - H7)			5,907,101.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	303,457.82	230,000.00	-24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>			303,457.82	230,000.00	-24.2%
<b>TOTAL, REVENUES</b>			303,457.82	230,000.00	-24.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	14,200.00	15,000.00	5.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,200.00	15,000.00	5.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,400.00	20,000.00	-55.0%
Equipment Replacement		6500	0.00	50,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>44,400.00</b>	<b>70,000.00</b>	<b>57.7%</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	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>77,100.00</b>	<b>85,000.00</b>	<b>10.2%</b>



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

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

# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,784,056.86	7,035,000.00	47.1%
5) TOTAL, REVENUES			4,784,056.86	7,035,000.00	47.1%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	6,266,072.52	6,891,592.50	10.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,266,072.52	6,891,592.50	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,482,015.66)	143,407.50	-109.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,482,015.66)	143,407.50	-109.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,807,658.66	5,325,643.00	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,807,658.66	5,325,643.00	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,807,658.66	5,325,643.00	-21.8%
2) Ending Balance, June 30 (E + F1e)			5,325,643.00	5,469,050.50	2.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,325,643.00		
d) Unappropriated Amount		9790		5,469,050.50	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,325,643.00		
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	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			5,325,643.00		
<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 (G10 - H7)			5,325,643.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,569,269.90	5,500,000.00	54.1%
Unsecured Roll		8612	457,341.24	500,000.00	9.3%
Prior Years' Taxes		8613	(8,697.10)	10,000.00	-215.0%
Supplemental Taxes		8614	480,976.23	500,000.00	4.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	74,031.53	100,000.00	35.1%
Interest		8660	211,135.06	425,000.00	101.3%
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>			4,784,056.86	7,035,000.00	47.1%
<b>TOTAL, REVENUES</b>			4,784,056.86	7,035,000.00	47.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,080,000.00	2,795,000.00	34.4%
Bond Interest and Other Service Charges		7434	4,186,072.52	4,096,592.50	-2.1%
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>6,266,072.52</b>	<b>6,891,592.50</b>	<b>10.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,266,072.52</b>	<b>6,891,592.50</b>	<b>10.0%</b>



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

<b>BOND DESCRIPTION</b>		<b>GO Bonds</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	97,819,877.25	97,819,877.25
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		97,819,877.25	97,819,877.25
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		2,695,000.00	2,695,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	95,124,877.25	95,124,877.25
1. Restricted Balance, July 1	2007-08	6,807,658.66	6,807,658.66
2. Tax Receipts	2007-08	4,572,921.80	4,572,921.80
3. State and Federal Apportionments	2007-08		0.00
4. Other Designated Revenue	2007-08	211,135.06	211,135.06
5. Subtotal (Sum of lines 1 through 4)		11,591,715.52	11,591,715.52
6. Less: Actual Expenditures or Other Uses	2007-08	6,266,072.52	6,266,072.52
7. Restricted Balance, June 30 (Line 5 minus 6)	2007-08	5,325,643.00	5,325,643.00
8. Estimated Tax Receipts on the Unsecured Roll	2008-09	6,610,000.00	6,610,000.00
9. Estimated State and Federal Apportionments	2008-09		0.00
10. Other Estimated Revenue	2008-09	425,000.00	425,000.00
11. Subtotal (Sum of lines 7 through 10)		12,360,643.00	12,360,643.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2008-09	6,891,592.50	6,891,592.50
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2008-09	(5,469,050.50)	(5,469,050.50)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2008-09		0.00000
b) LEVIED	2008-09		0.00000

# **67 SELF INSURANCE FUND**



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,602,686.09	3,009,761.00	-54.4%
5) TOTAL, REVENUES			6,602,686.09	3,009,761.00	-54.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	184,629.60	186,188.00	0.8%
3) Employee Benefits		3000-3999	834,093.88	1,285,068.00	54.1%
4) Books and Supplies		4000-4999	81,067.99	110,700.00	36.6%
5) Services and Other Operating Expenses		5000-5999	1,513,107.71	1,875,127.00	23.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,612,899.18	3,457,083.00	32.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,989,786.91	(447,322.00)	-111.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			3,989,786.91	(447,322.00)	-111.2%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	13,281,510.09	17,271,297.00	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,281,510.09	17,271,297.00	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			13,281,510.09	17,271,297.00	30.0%
2) Ending Net Assets, June 30 (E + F1e)					
Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	17,271,297.00	16,823,975.00	-2.6%
9878 Self Insurance Fund	9010	9780	1,305,504.00		
9884 Workers' Compensation Fund	9010	9780	6,413,960.00		
9967 Retiree Benefits Fund	9010	9780	9,551,833.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,950,297.00		
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	251,000.00		
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			17,271,297.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent 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 (G10 - H7)			17,271,297.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	904,440.83	860,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,106,318.84	1,758,263.00	-65.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	591,926.42	391,498.00	-33.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,602,686.09</b>	<b>3,009,761.00</b>	<b>-54.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,602,686.09</b>	<b>3,009,761.00</b>	<b>-54.4%</b>



Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	106,195.68	106,196.00	0.0%
Clerical, Technical and Office Salaries		2400	78,433.92	79,992.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>184,629.60</b>	<b>186,188.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,181.60	17,315.00	0.8%
OASDI/Medicare/Alternative		3301-3302	13,447.39	14,244.00	5.9%
Health and Welfare Benefits		3401-3402	27,239.28	29,362.00	7.8%
Unemployment Insurance		3501-3502	91.36	559.00	511.9%
Workers' Compensation		3601-3602	3,289.16	1,992.00	-39.4%
OPEB, Allocated		3701-3702	761,043.69	1,214,688.00	59.6%
OPEB, Active Employees		3751-3752	5,964.12	0.00	-100.0%
PERS Reduction		3801-3802	5,837.28	6,908.00	18.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>834,093.88</b>	<b>1,285,068.00</b>	<b>54.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,201.68	105,700.00	31.8%
Noncapitalized Equipment		4400	866.31	5,000.00	477.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>81,067.99</b>	<b>110,700.00</b>	<b>36.6%</b>

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	902.43	4,000.00	343.2%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	(21,030.08)	102,500.00	-587.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,534.59	21,500.00	86.4%
Transfers of Direct Costs - Interfund		5750	0.00	1,350.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,521,223.47	1,744,277.00	14.7%
Communications		5900	477.30	500.00	4.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,513,107.71</b>	<b>1,875,127.00</b>	<b>23.9%</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>2,612,899.18</b>	<b>3,457,083.00</b>	<b>32.3%</b>

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

# **94 COMMUNITY FACILITIES DISTRICT #2**





Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	347,000.00	355,000.00	2.3%
5) TOTAL, REVENUES			347,000.00	355,000.00	2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,395.94	55,000.00	429.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	254,442.50	263,805.00	3.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,838.44	318,805.00	20.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			82,161.56	36,195.00	-55.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,161.56	36,195.00	-55.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,246,477.44	1,328,639.00	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,246,477.44	1,328,639.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,477.44	1,328,639.00	6.6%
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 Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,328,639.00	1,364,834.00	2.7%
CFD #2 School Facilities	9010	9780	1,328,639.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,328,639.00		
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			1,328,639.00		
<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 (G10 - H7)			1,328,639.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	300,000.00	300,000.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	12,000.00	0.00	-100.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	35,000.00	55,000.00	57.1%
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>347,000.00</b>	<b>355,000.00</b>	<b>2.3%</b>
<b>TOTAL, REVENUES</b>			<b>347,000.00</b>	<b>355,000.00</b>	<b>2.3%</b>



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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,395.94	55,000.00	429.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,395.94</b>	<b>55,000.00</b>	<b>429.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	239,442.50	238,805.00	-0.3%
Other Debt Service - Principal		7439	15,000.00	25,000.00	66.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>254,442.50</b>	<b>263,805.00</b>	<b>3.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>264,838.44</b>	<b>318,805.00</b>	<b>20.4%</b>

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

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



# MULTIYEAR PROJECTIONS



COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTIYEAR PROJECTION

2008-2009 Adopted Budget

	5.92% COLA, No Deficit, + Equalization	4.53% COLA, No Deficit + \$7 M June Deferral	5.66% COLA, 5.36% Deficit, No Equalization		4.83% COLA, 5.36% Deficit, No Equalization		2.7% COLA, 5.36% Deficit, No Equalization	
Description	2006-07 Audited Actuals	2007-08 Estimated Actuals	2008-09 Adopted Budget	% of Change	2009-10 Projected Budget	% of Change	2010-11 Projected Budget	% of Change
<b>Revenues &amp; Other Financing Sources:</b>								
Revenue Limit Sources	\$ 128,793,677	\$ 141,879,729	\$ 132,531,182	-6.6%	\$ 138,838,611	4.8%	\$ 142,668,261	2.8%
Federal Revenue	\$ 13,941,944	\$ 13,432,544	\$ 12,661,806	-5.7%	\$ 12,661,806	0.0%	\$ 12,661,806	0.0%
Other State Revenue	\$ 35,258,141	\$ 33,743,467	\$ 31,965,559	-5.3%	\$ 32,972,194	3.1%	\$ 33,495,054	1.6%
Other Local Revenues	\$ 13,233,369	\$ 13,343,672	\$ 13,020,965	-2.4%	\$ 13,057,781	0.3%	\$ 13,067,131	0.1%
Other Financing Sources	\$ -	\$ -	\$ -		\$ -		\$ -	
<b>Total, Revenues:</b>	<b>\$ 191,227,130</b>	<b>\$ 202,399,413</b>	<b>\$ 190,179,512</b>	<b>-6.0%</b>	<b>\$ 197,530,391</b>	<b>-2.4%</b>	<b>\$ 201,892,253</b>	<b>2.2%</b>
<b>Expenditures &amp; Other Financing Uses:</b>								
Certificated Salaries	\$ 92,613,503	\$ 97,345,194	\$ 99,724,896	2.4%	\$ 101,792,129	2.1%	\$ 104,834,928	3.0%
Classified Salaries	\$ 28,650,680	\$ 29,799,312	\$ 30,888,955	3.7%	\$ 31,109,091	0.7%	\$ 32,063,616	3.1%
Employee Benefits	\$ 36,823,086	\$ 37,854,690	\$ 37,021,403	-2.2%	\$ 38,229,556	3.3%	\$ 40,179,898	5.1%
Books & Supplies	\$ 8,858,834	\$ 12,607,301	\$ 9,429,300	-25.2%	\$ 9,431,836	0.0%	\$ 9,534,253	1.1%
Services, Other								
Operating Expenses	\$ 12,954,381	\$ 14,733,595	\$ 14,294,011	-3.0%	\$ 14,500,291	1.4%	\$ 14,781,000	1.9%
Capital Outlay	\$ 672,260	\$ 1,190,246	\$ 843,328	-29.1%	\$ 864,411	2.5%	\$ 887,750	2.7%
Other Outgo	\$ 2,891,238	\$ 2,601,079	\$ 2,886,031	11.0%	\$ 2,886,031	0.0%	\$ 2,886,031	0.0%
Direct Support/Indirect Costs	\$ (619,144)	\$ (655,089)	\$ (681,943)	4.1%	\$ (681,943)	0.0%	\$ (681,943)	0.0%
Other Financing Uses	\$ 1,196,035	\$ 1,228,229	\$ 1,290,721	5.1%	\$ 1,309,348	1.4%	\$ 1,341,119	2.4%
<b>Total, Expenditures:</b>	<b>\$ 184,040,873</b>	<b>\$ 196,704,557</b>	<b>\$ 195,696,702</b>	<b>-0.5%</b>	<b>\$ 199,440,750</b>	<b>1.4%</b>	<b>\$ 205,826,652</b>	<b>3.2%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ 7,186,257</b>	<b>\$ 5,694,857</b>	<b>\$ (5,517,190)</b>	<b>-196.9%</b>	<b>\$ (1,910,359)</b>	<b>-65.4%</b>	<b>\$ (3,934,399)</b>	<b>106.0%</b>
<b>Beginning Balance July 1</b>	<b>\$ 16,971,050</b>	<b>\$ 24,157,307</b>	<b>\$ 29,852,163</b>		<b>\$ 24,334,973</b>		<b>\$ 22,424,615</b>	
<b>Ending Balance</b>	<b>\$ 24,157,307</b>	<b>\$ 29,852,163</b>	<b>\$ 24,334,973</b>	<b>-18.5%</b>	<b>\$ 22,424,615</b>	<b>-7.9%</b>	<b>\$ 18,490,215</b>	<b>-17.5%</b>
<b>Components of Ending Balance:</b>								
Revolving Cash	\$ 50,000	\$ 50,000	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%
Prepaid Expenditures	\$ 1,326				\$ -		\$ -	
Cash with Fiscal Agent			\$ -				\$ -	
Stores	\$ 191,462	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%
<b>Reserve for Econ Uncertainties</b>	<b>\$ 9,202,050</b>	<b>\$ 5,902,000</b>	<b>\$ 5,872,000</b>	<b>-0.5%</b>	<b>\$ 5,983,222</b>	<b>1.9%</b>	<b>\$ 6,174,800</b>	<b>3.2%</b>
Restricted Ending Balances	\$ 8,359,325	\$ 7,191,563	\$ 7,151,563		\$ 7,151,563		\$ 7,151,563	
Lottery	\$ 1,804,141	\$ 1,512,415	\$ 1,512,415		\$ 1,512,415		\$ 1,512,415	
Mandated Cost Incentive	\$ 3,435,056	\$ 3,034,952	\$ 3,034,952		\$ 3,034,952		\$ 3,034,952	
E-Rate Designation	\$ 513,947	\$ 14,688	\$ 14,688		\$ 14,688		\$ 14,688	
Best Practices Cohort	\$ -	\$ 114,976	\$ 114,976		\$ 114,976		\$ 114,976	
Declining Enrollment Contingency	\$ 600,000	\$ -	\$ -		\$ -		\$ -	
Designated for Future Operational Budget	\$ -	\$ 11,881,569	\$ 6,434,379		\$ 4,412,799		\$ 286,821	
<b>Unappropriated Amount</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>		<b>\$ 0</b>	
<b>Fund 17 Reserve Balance</b>	<b>\$ 3,240,445</b>	<b>\$ 3,413,345</b>	<b>\$ 3,578,345</b>		<b>\$ 3,703,587</b>		<b>\$ 3,833,213</b>	
<b>% of Unrestricted Reserve</b>	<b>6.76%</b>	<b>4.74%</b>	<b>4.83%</b>		<b>4.86%</b>		<b>4.86%</b>	

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	132,531,182.00	4.76%	138,838,611.00	2.76%	142,668,261.00
2. Federal Revenues	8100-8299	12,661,806.00	0.00%	12,661,806.00	0.00%	12,661,806.00
3. Other State Revenues	8300-8599	31,965,559.00	3.15%	32,972,194.00	1.59%	33,495,054.00
4. Other Local Revenues	8600-8799	13,020,965.00	0.28%	13,057,780.00	0.07%	13,067,132.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		190,179,511.81	3.87%	197,530,391.00	2.21%	201,892,253.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				99,724,896.00		101,792,129.00
b. Step & Column Adjustment				2,505,342.00		2,546,774.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(438,109.00)		496,025.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	99,724,896.00	2.07%	101,792,129.00	2.99%	104,834,928.00
2. Classified Salaries						
a. Base Salaries				30,888,955.00		31,109,091.00
b. Step & Column Adjustment				416,564.00		421,820.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(196,428.00)		532,705.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,888,955.00	0.71%	31,109,091.00	3.07%	32,063,616.00
3. Employee Benefits	3000-3999	37,021,403.00	3.26%	38,229,556.00	5.10%	40,179,899.00
4. Books and Supplies	4000-4999	9,429,300.00	0.03%	9,431,835.29	1.09%	9,534,253.00
5. Services and Other Operating Expenditures	5000-5999	14,294,011.00	1.44%	14,500,291.00	1.94%	14,781,000.00
6. Capital Outlay	6000-6999	843,328.00	2.50%	864,411.00	2.70%	887,750.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,886,031.00	0.00%	2,886,031.00	0.00%	2,886,031.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(681,943.00)	0.00%	(681,943.00)	0.00%	(681,943.00)
9. Other Financing Uses	7600-7699	1,290,721.00	1.44%	1,309,348.00	2.43%	1,341,119.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		195,696,702.00	1.91%	199,440,749.29	3.20%	205,826,653.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,517,190.19)		(1,910,358.29)		(3,934,400.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,852,163.48		24,334,973.29		22,424,615.00
2. Ending Fund Balance (Sum lines C and D1)		24,334,973.29		22,424,615.00		18,490,215.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	7,351,563.00		7,351,563.00		7,351,563.00
b. Designated for Economic Uncertainties	9770	5,872,000.00		5,983,222.00		6,174,800.00
c. Fund Balance Designations	9775, 9780	11,111,410.48		9,089,830.00		4,963,852.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		24,334,973.48		22,424,615.00		18,490,215.00
(Line D3e must agree with line D2)						



Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties (Line D3b)	9770	5,872,000.00		5,983,222.00		6,174,800.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770	3,578,345.00		3,703,587.00		3,833,213.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>9,450,345.00</b>		<b>9,686,809.00</b>		<b>10,008,013.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>4.83%</b>		<b>4.86%</b>		<b>4.86%</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/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<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 projections)						
		22,730.26		22,709.09		22,725.77
<b>3. Calculating the Reserves</b>						
a. Total Expenditures and Other Financing Uses (Line B11)		195,696,702.00		199,440,749.29		205,826,653.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		195,696,702.00		199,440,749.29		205,826,653.00
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)		5,870,901.06		5,983,222.48		6,174,799.59
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)		5,870,901.06		5,983,222.48		6,174,799.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1b)						
1. Revenue Limit Sources	8010-8099	129,659,141.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,121.64	4.83%	6,417.32	2.70%	6,590.58
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		22,783.26	-0.10%	22,760.00	0.07%	22,777.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		139,470,915.75	4.72%	146,058,203.20	2.78%	150,113,640.66
d. Other Revenue Limit (Form RL, lines 6 thru 14)		477,945.00	-0.64%	474,909.00	0.00%	474,909.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		139,948,860.75	4.70%	146,533,112.20	2.77%	150,588,549.66
f. Deficit Factor (Form RL, line 16)		0.94640	0.00%	0.94640	0.00%	0.94640
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		132,447,601.81	4.70%	138,678,937.39	2.77%	142,517,003.40
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)		(2,872,041.00)	0.00%	(2,872,041.00)	0.00%	(2,872,041.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		83,580.00	91.04%	159,673.61	-5.27%	151,257.60
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		129,659,140.81	4.86%	135,966,570.00	2.82%	139,796,220.00
2. Federal Revenues	8100-8299	117,976.00	0.00%	117,976.00	0.00%	117,976.00
3. Other State Revenues	8300-8599	12,037,695.00	2.83%	12,378,640.00	1.66%	12,584,541.00
4. Other Local Revenues	8600-8799	1,918,734.00	0.00%	1,918,734.00	0.00%	1,918,734.00
5. Other Financing Sources	8900-8999	(9,806,829.00)	2.12%	(10,014,858.00)	7.37%	(10,753,425.00)
6. Total (Sum lines A1k thru A5)		133,926,716.81	4.81%	140,367,062.00	2.35%	143,664,046.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				82,056,896.00		83,699,236.00
b. Step & Column Adjustment				2,080,449.00		2,114,941.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(438,109.00)		496,025.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,056,896.00	2.00%	83,699,236.00	3.12%	86,310,202.00
2. Classified Salaries						
a. Base Salaries				19,486,162.00		19,580,778.00
b. Step & Column Adjustment				291,044.00		294,882.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(196,428.00)		532,705.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,486,162.00	0.49%	19,580,778.00	4.23%	20,408,365.00
3. Employee Benefits	3000-3999	28,516,097.00	3.26%	29,446,375.00	5.10%	30,948,138.00
4. Books and Supplies	4000-4999	2,095,968.00	0.00%	2,095,967.29	4.77%	2,195,968.00
5. Services and Other Operating Expenditures	5000-5999	9,186,705.00	2.25%	9,392,985.00	2.99%	9,673,694.00
6. Capital Outlay	6000-6999	245,328.00	0.00%	245,328.00	0.00%	245,328.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	871,278.00	0.00%	871,278.00	0.00%	871,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,291,482.00)	0.00%	(3,291,482.00)	0.00%	(3,291,482.00)
9. Other Financing Uses	7600-7699	236,955.00	0.00%	236,955.00	0.00%	236,955.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		139,403,907.00	2.06%	142,277,420.29	3.74%	147,598,446.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,477,190.19)		(1,910,358.29)		(3,934,400.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,660,600.48		17,183,410.29		15,273,052.00
2. Ending Fund Balance (Sum lines C and D1)		17,183,410.29		15,273,052.00		11,338,652.00
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	5,872,000.00		5,983,222.00		6,174,800.00
c. Fund Balance Designations	9775, 9780	11,111,410.48		9,089,830.00		4,963,852.00
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)		17,183,410.48		15,273,052.00		11,338,652.00

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	5,872,000.00		5,983,222.00		6,174,800.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	3,578,345.00		3,703,587.00		3,833,213.00
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		9,450,345.00		9,686,809.00		10,008,013.00

**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.



Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,872,041.00	0.00%	2,872,041.00	0.00%	2,872,041.00
2. Federal Revenues	8100-8299	12,543,830.00	0.00%	12,543,830.00	0.00%	12,543,830.00
3. Other State Revenues	8300-8599	19,927,864.00	3.34%	20,593,554.00	1.54%	20,910,513.00
4. Other Local Revenues	8600-8799	11,102,231.00	0.33%	11,139,046.00	0.08%	11,148,398.00
5. Other Financing Sources	8900-8999	9,806,829.00	2.12%	10,014,858.00	7.37%	10,753,425.00
6. Total (Sum lines A1 thru A5)		56,252,795.00	1.62%	57,163,329.00	1.86%	58,228,207.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				17,668,000.00		18,092,893.00
b. Step & Column Adjustment				424,893.00		431,833.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,668,000.00	2.40%	18,092,893.00	2.39%	18,524,726.00
2. Classified Salaries						
a. Base Salaries				11,402,793.00		11,528,313.00
b. Step & Column Adjustment				125,520.00		126,938.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,402,793.00	1.10%	11,528,313.00	1.10%	11,655,251.00
3. Employee Benefits	3000-3999	8,505,306.00	3.27%	8,783,181.00	5.11%	9,231,761.00
4. Books and Supplies	4000-4999	7,333,332.00	0.03%	7,335,868.00	0.03%	7,338,285.00
5. Services and Other Operating Expenditures	5000-5999	5,107,306.00	0.00%	5,107,306.00	0.00%	5,107,306.00
6. Capital Outlay	6000-6999	598,000.00	3.53%	619,083.00	3.77%	642,422.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,014,753.00	0.00%	2,014,753.00	0.00%	2,014,753.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,609,539.00	0.00%	2,609,539.00	0.00%	2,609,539.00
9. Other Financing Uses	7600-7699	1,053,766.00	1.77%	1,072,393.00	2.96%	1,104,164.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,292,795.00	1.55%	57,163,329.00	1.86%	58,228,207.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(40,000.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,191,563.00		7,151,563.00		7,151,563.00
2. Ending Fund Balance (Sum lines C and D1)		7,151,563.00		7,151,563.00		7,151,563.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	7,151,563.00		7,151,563.00		7,151,563.00
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		7,151,563.00		7,151,563.00		7,151,563.00
(Line D3e must agree with line D2)						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<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.						



# **CRITERIA AND 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 fiscal year OR in 2) two or more of the previous three fiscal 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 (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2005-06)	23,455.38	23,116.49	1.4%	Not Met
Second Prior Year (2006-07)	23,111.00	23,090.62	0.1%	Met
First Prior Year (2007-08)	22,983.69	22,921.99	0.3%	Met
Budget Year (2008-09) (Criterion 4A1, Step 2a)	22,783.26			

**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 MET - Funded ADA 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)

**2. CRITERION: Enrollment**

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal 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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2005-06)	24,594	24,715		N/A	Met
Second Prior Year (2006-07)	24,621	24,565		0.2%	Met
First Prior Year (2007-08)	24,429	24,543		N/A	Met
Budget Year (2008-09)	24,365				

**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**

**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 from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	23,058	24,715	93.3%
Second Prior Year (2006-07)	22,894	24,565	93.2%
First Prior Year (2007-08)	22,748	24,543	92.7%
		Historical Average Ratio:	93.1%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>93.6%</b>

**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 Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2008-09)	22,730	24,365	93.3%	Met
1st Subsequent Year (2009-10)	22,709	24,374	93.2%	Met
2nd Subsequent Year (2010-11)	22,726	24,392	93.2%	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 from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

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

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

**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. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

**Projected Revenue Limit**

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,792.64	6,121.64	6,417.32	6,590.58
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	1.00000	0.94640	0.94640	0.94640
c. Funded BRL per ADA (Step 1a times Step 1b)	5,792.64	5,793.52	6,073.35	6,237.32
d. Prior Year Funded BRL per ADA		5,792.64	5,793.52	6,073.35
e. Difference (Step 1c minus Step 1d)		0.88	279.83	163.97
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	4.83%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	22,921.99	22,783.26	22,760.00	22,777.00
b. Prior Year Revenue Limit (Funded) ADA		22,921.99	22,783.26	22,760.00
c. Difference (Step 2a minus Step 2b)		(138.73)	(23.26)	17.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.61%	-0.10%	0.07%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		-0.59%	4.73%	2.77%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-1.59% to .41%</b>	<b>3.73% to 5.73%</b>	<b>1.77% to 3.77%</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 (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	7,880,742.00	8,087,655.00	8,087,655.00	8,087,655.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 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 (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	132,104,834.00	131,663,207.00	137,907,801.00	141,737,451.00
District's Projected Change in Revenue Limit:		-0.33%	4.74%	2.78%
Revenue Limit Standard:		-1.59% to .41%	3.73% to 5.73%	1.77% to 3.77%
Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	108,322,494.91	117,437,563.50	92.2%
Second Prior Year (2006-07)	123,899,825.51	134,493,974.11	92.1%
First Prior Year (2007-08)	127,774,253.20	137,814,828.06	92.7%
Historical Average Ratio:			92.3%

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.3% to 95.3%	89.3% to 95.3%	89.3% to 95.3%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted 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 - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2008-09)	130,059,155.00	139,166,952.00	93.5%	Met
1st Subsequent Year (2009-10)	132,726,389.00	142,040,465.29	93.4%	Met
2nd Subsequent Year (2010-11)	137,666,705.00	147,361,491.00	93.4%	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 unrestricted salaries and benefits to total unrestricted 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 (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.59%	4.73%	2.77%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.59% to 9.41%	-5.27% to 14.73%	-7.23% to 12.77%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.59% to 4.41%	-2.7% to 9.73%	-2.23% to 7.77%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

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.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2007-08)	13,432,544.36		
Budget Year (2008-09)	12,661,806.00	-5.74%	Yes
1st Subsequent Year (2009-10)	12,661,806.00	0.00%	No
2nd Subsequent Year (2010-11)	12,661,806.00	0.00%	No

**Explanation:**  
(required if Yes)

Projected reduction on federal programs: Title I, MAA, etc.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2007-08)	33,743,467.45		
Budget Year (2008-09)	31,965,559.00	-5.27%	No
1st Subsequent Year (2009-10)	32,972,194.00	3.15%	No
2nd Subsequent Year (2010-11)	33,495,054.00	1.59%	No

**Explanation:**  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2007-08)	13,343,672.31		
Budget Year (2008-09)	13,020,965.00	-2.42%	No
1st Subsequent Year (2009-10)	13,057,780.00	0.28%	No
2nd Subsequent Year (2010-11)	13,067,132.00	0.07%	No

**Explanation:**  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2007-08)	12,607,301.11		
Budget Year (2008-09)	9,429,300.00	-25.21%	Yes
1st Subsequent Year (2009-10)	9,431,835.29	0.03%	No
2nd Subsequent Year (2010-11)	9,534,253.00	1.09%	No

**Explanation:**  
(required if Yes)

2008-09 budget does not include one-time funds expended in 2007-08



**Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2007-08)	14,733,594.84		
Budget Year (2008-09)	14,294,011.00	-2.98%	No
1st Subsequent Year (2009-10)	14,500,291.00	1.44%	No
2nd Subsequent Year (2010-11)	14,781,000.00	1.94%	No

**Explanation:**  
(required if Yes)

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2007-08)	60,519,684.12		
Budget Year (2008-09)	57,648,330.00	-4.74%	Met
1st Subsequent Year (2009-10)	58,691,780.00	1.81%	Met
2nd Subsequent Year (2010-11)	59,223,992.00	0.91%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2007-08)	27,340,895.95		
Budget Year (2008-09)	23,723,311.00	-13.23%	Not Met
1st Subsequent Year (2009-10)	23,932,126.29	0.88%	Met
2nd Subsequent Year (2010-11)	24,315,253.00	1.60%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. 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 operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

2008-09 budget does not include one-time funds expended in 2007-08

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

**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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

**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>	
Deferred Maintenance	1,015,127	1,048,766	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 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	195,696,702.00			
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>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	195,696,702.00	5,870,901.06	5,875,000.00	Met

<sup>1</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:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2005-06)	Second Prior Year (2006-07)	First Prior Year (2007-08)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	8,174,000.00	9,202,050.00	9,315,345.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,902,337.46	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c) (effective beginning 2008-09)			
d. Available Reserves (Line 1a plus Line 1b)	11,076,337.46	9,202,050.00	9,315,345.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	163,461,519.34	184,040,873.43	196,704,556.50
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	163,461,519.34	184,040,873.43	196,704,556.50
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	6.8%	5.0%	4.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.3%</b>	<b>1.7%</b>	<b>1.6%</b>

<sup>1</sup>Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2005-06)	5,877,581.01	118,643,399.50	N/A	Met
Second Prior Year (2006-07)	1,583,181.27	134,702,630.11	N/A	Met
First Prior Year (2007-08)	6,862,618.72	138,027,531.06	N/A	Met
Budget Year (2008-09) (Information only)	(5,477,190.00)	139,403,907.00		

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

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

1a. STANDARD MET - Unrestricted 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 more than 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> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2005-06)	8,385,052.79	8,337,219.48	0.6%	Met
Second Prior Year (2006-07)	16,759,087.28	14,214,800.49	15.2%	Not Met
First Prior Year (2007-08)	13,407,794.00	15,797,981.76	N/A	Met
Budget Year (2008-09) (Information only)	22,660,600.48			

<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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$55,000 (greater of)	0	to	300
4% or \$55,000 (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> Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B):	22,730	22,709	22,726
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, F1b1, and F1b2):

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	195,696,702.00	199,440,749.29	205,826,653.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	195,696,702.00	199,440,749.29	205,826,653.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,870,901.06	5,983,222.48	6,174,799.59
6. Reserve Standard - by Amount (\$55,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,870,901.06	5,983,222.48	6,174,799.59

**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.

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	5,872,000.00	5,983,222.00	6,174,800.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	3,578,345.00	3,703,587.00	3,833,213.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	9,450,345.00	9,686,809.00	10,008,013.00
7. District's Budgeted Reserves Percentage (Line 6 divided by Section 10B, Line 3)	4.8%	4.9%	4.9%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,870,901.06</b>	<b>5,983,222.48</b>	<b>6,174,799.59</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)

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**SUPPLEMENTAL INFORMATION**

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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 fiscal 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 the budget year or either of the 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 unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. 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 the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. 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 Standard: -10.0% to +10.0%  
or less than \$20,001

**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	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2007-08)	(9,319,935.59)			
Budget Year (2008-09)	(10,162,240.00)	(842,304.41)	9.0%	Met
1st Subsequent Year (2009-10)	(10,370,269.00)	(208,029.00)	2.0%	Met
2nd Subsequent Year (2010-11)	(11,108,836.00)	(738,567.00)	7.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2007-08)	0.00			
Budget Year (2008-09)	0.00	0.00	0.0%	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2007-08)	1,228,229.00			
Budget Year (2008-09)	1,290,721.00	62,492.00	5.1%	Met
1st Subsequent Year (2009-10)	1,305,849.00	15,128.00	1.2%	Met
2nd Subsequent Year (2010-11)	1,336,035.00	30,186.00	2.3%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



1c. MET - Projected transfers out have not changed by more than the standard 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**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 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	12-0001-5700	12-0001-7438/7439	360,687
Certificates of Participation	13	01-0000-8011	01-0000-7438/7439	7,255,000
General Obligation Bonds	30	51-0000-8600	51-0000-7433/7434	97,819,877
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	2	01-xxxx-8000	01-xxxx-1xxx & 2xxx	1,553,553

Other Long-term Commitments (do not include OPEB):

CFD #2	27	94-0000-8600	94-0000-7438/7439	4,380,000
SSC & Classroom Leases	Monthly	25-9811-8919 & 25-9812-8681	25-9811-5610 & 25-9812-5610	AnnualCost: 873,725

Type of Commitment (continued)	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	57,459	57,459	57,459	57,459
Certificates of Participation	794,275	792,310	794,310	794,922
General Obligation Bonds	6,274,843	6,803,768	6,799,868	6,100,068
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD #2	254,668	264,218	268,394	272,313
SSC & Classroom Leases	1,218,774	873,725		
<b>Total Annual Payments:</b>	<b>8,600,019</b>	<b>8,791,480</b>	<b>7,920,031</b>	<b>7,224,762</b>
<b>Has total annual payment increased over prior year (2007-08)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

Revenue limit increases, developer fees collected and property tax collections will be used to fund the increase in annual payments.

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, 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 except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

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 criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	9,551,833	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	20,334,938.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,783,105.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2007

5. OPEB Contributions

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	2,709,864.00	2,709,864.00	2,709,864.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,431,046.00	832,678.00	773,045.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,431,046.00	832,678.00	773,045.00
d. Number of retirees receiving OPEB benefits	131	113	93



**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

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 operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers Compensation, Property & Liability
--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

5,988,687.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
a. Required contribution (funding) for self-insurance programs	1,758,263.00	1,760,022.00	1,761,782.00
b. Amount contributed (funded) for self-insurance programs	1,758,263.00	1,760,022.00	1,761,782.00

**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; and 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 fiscal 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) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions		1,366.3	1,359.3	1,364.6

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

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

No

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  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

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 965,948

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
7. Amount included for any tentative salary increases	0	0	0

**Certificated (Non-management) 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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,474,767	13,722,244	15,094,468
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	9.5%	10.0%	10.0%

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,577,869	2,573,255	2,606,256
3. Percent change in step & column over prior year	0.3%	0.2%	1.3%

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

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	No	Yes	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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.):

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**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) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions		813.5	813.5	828.5

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

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

No

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  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

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")

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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

365,765

Budget Year  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

7. Amount included for any tentative salary increases

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**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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
7,302,847	8,033,132	8,836,445
100%	100%	100%
9.5%	10.0%	10.0%

**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		
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**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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
407,285	409,384	413,479
2.6%	0.5%	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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
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.):

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**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) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions		126.8	126.8	129.8

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

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

No

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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

140,695

4. Amount included for any tentative salary increases

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Amount included for any tentative salary increases			

**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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,067,874	1,174,661	1,292,128
Percent of H&W cost paid by employer	100%	100%	100%
Percent projected change in H&W cost over prior year	9.5%	10.0%	10.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	253,518	269,406	273,986
Percent change in step & column over prior year	1.8%	6.3%	1.7%

**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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	19,200	19,200	19,200
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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**ADDITIONAL FISCAL INDICATORS**

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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)

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

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(201,631.00)	0.00	(681,943.00)				
Other Sources/Uses Detail					0.00	1,290,721.00		
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	0.00	0.00	12,713.00	0.00				
Other Sources/Uses Detail					34,944.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	67,011.00	0.00	177,236.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	103,270.00	0.00	491,994.00	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					1,048,766.00	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	30,000.00	0.00	0.00					
Other Sources/Uses Detail					207,011.00	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								



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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	1,350.00	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>	201,631.00	(201,631.00)	681,943.00	(681,943.00)	1,290,721.00	1,290,721.00		