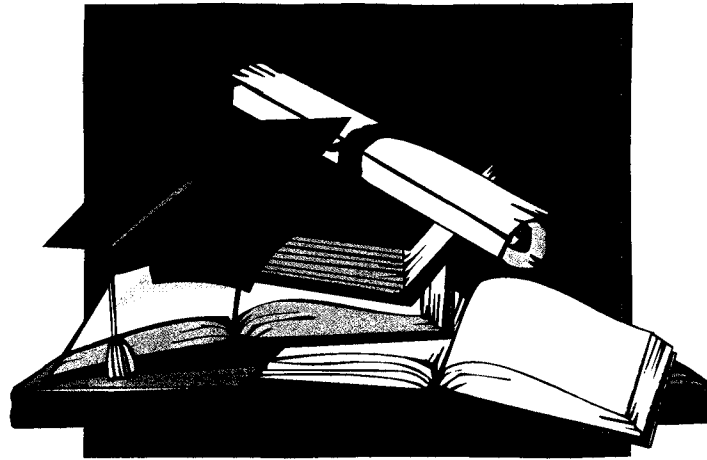


COLTON JOINT UNIFIED SCHOOL DISTRICT
1212 Valencia Drive, Colton, California 92324-1798



ADOPTED BUDGET
2005-2006



Board of Education

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

District Administration

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

Presented to Governing Board June 16, 2005

ANNUAL BUDGET REPORT:
July 1, 2005 Single Budget Adoption

(x) ANNUAL BUDGET REPORT . This budget was developed using the state-adopted Criteria and Standards.
It was filed and adopted subsequent to public hearing by the governing board of the school district.
(Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 1212 Valencia Ave; Colton, CA 92324
Date: Jun 06, 2005

Public Hearing:

Place: 851 South Mount Vernon; Colton, CA
Date: Jun 16, 2005
Time: 6:00 PM

Adoption Date: Jun 16, 2005

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

For additional information on the budget reports, please contact:

Budget Preparation

Lucy Bracamonte
Name
Director II Fiscal Services
Title
909-580-6606
Telephone
lucy_bracamonte@colton.k12.ca.us
E-mail Address

Criteria & Standards Review

Casey Cridelich
Name
Director III Fiscal Services
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E-mail Address



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:	\$ 9,830,427.00
Less: Amount of total liabilities reserved in budget:	\$ 8,937,563.00
Estimated accrued but unfunded liabilities:	\$ 892,864.00

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

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

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

Date of Meeting: Jun 16, 2005

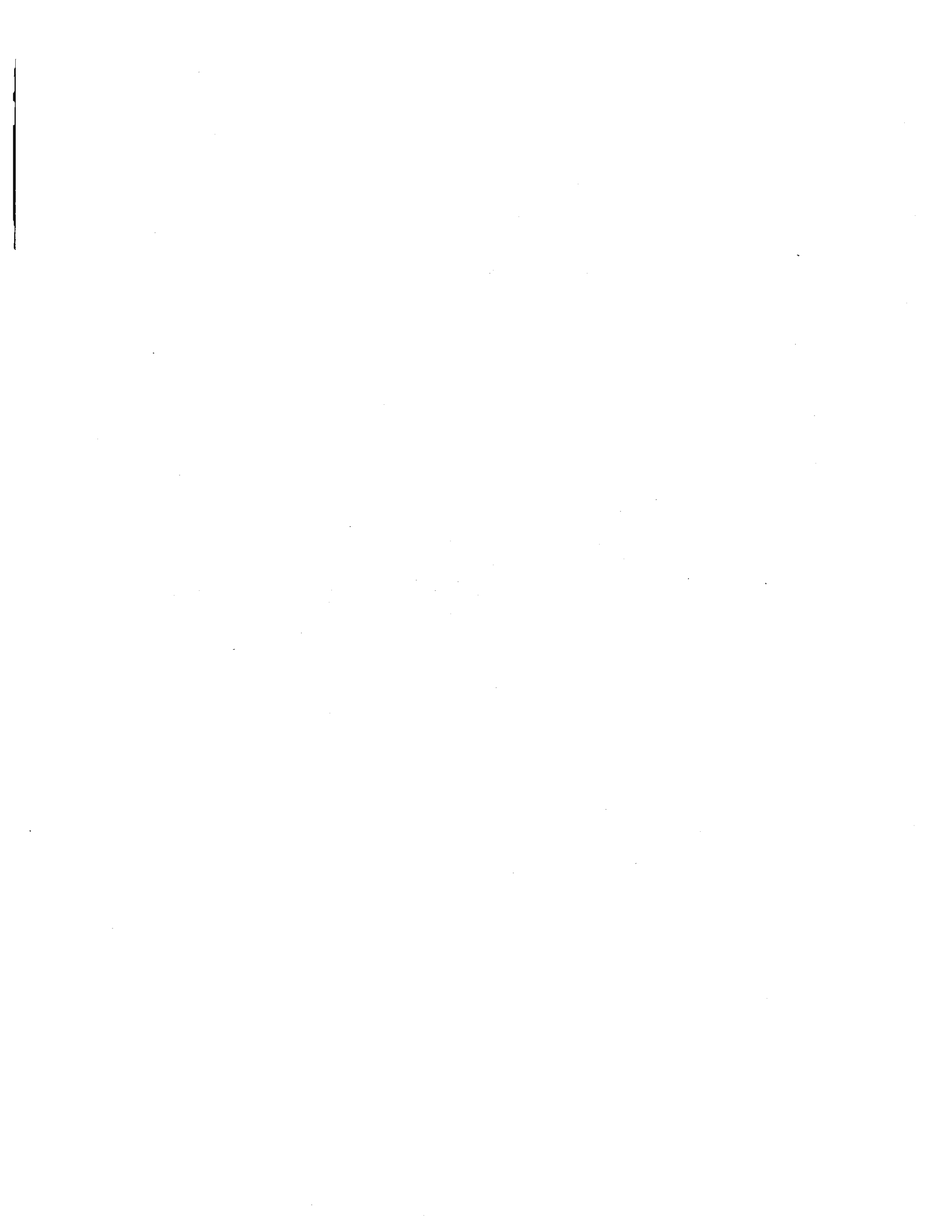
For additional information on this certification, please contact:

Name: Andrew Yasenovsky

Title: Director, Risk and Health Benefits

Telephone: (909) 580-5000 ext 6611

E-mail: andrew_yasenovsky@colton.k12.ca.us



SAN BERNARDINO SUPERINTENDENT OF SCHOOLS
Business Advisory Services
October, 2005
FY 2005-2006

STATE OF CALIFORNIA
ONGOING AND MAJOR MAINTENANCE ACCOUNT CERTIFICATION

School District Colton Joint Unified	County SAN BERNARDINO
Subject RMA	Date of Action June 16, 2005

In accordance with provisions of the State of California Education Code Section 17070.75 the Governing Board of the Colton Joint Unified School District hereby approves and adopts the action described below:

THE DISTRICT is operating a Ongoing & Major Maintenance Account.

THE DISTRICT has budgeted to earmark the required minimum of 3 % of the District's General Fund Budget for the 2005-2006 fiscal year.

GENERAL FUND BUDGET	TOTAL	THREE PERCENT AMOUNT
	\$ 167,075,557	\$ 5,013,000
AMOUNT BUDGETED/ EXPENDED FOR MAINTENANCE	AMOUNT BUDGETED RESOURCE 8150 REV. OBJ. 8980 FOR CURRENT YEAR	ACTUAL AMOUNT EXPENDED DURING PRIOR YEAR IN RES. 8150
	\$ 3,262,000	\$ 4,385,584

(Amount Budgeted may equal)

All documents must have original signatures

I certify, under penalty of perjury, the foregoing statements to be true and correct.

Signature of District Superintendent/Secretary of the Board By: Dennis Byas, Superintendent	Date June 16, 2005
--	----------------------------------

Please return to Business Advisory Services, with your Budget documentation.



Description	2004/05 Estimated Actuals			2005/06 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			16,904.07	17,157.62	17,157.62	17,157.62
a. Kindergarten	1,722.50	1,722.50				
b. Grades One through Three	5,596.19	5,596.19				
c. Grades Four through Six	5,890.99	5,890.99				
d. Grades Seven and Eight	3,646.21	3,646.21				
e. Opportunity Schools	25.24	25.24				
f. Home and Hospital	6.88	6.88				
g. Community Day Schools	16.06	16.06				
2. Special Education						
a. Special Day Class	235.97	235.97	235.97	239.51	239.51	239.51
b. Skilled Nursing Facility - E.C. 56836.16						
c. NPS - E.C. 56366(a)(7)	17.84	17.84	17.84	18.11	18.11	18.11
d. NPS - E.C. 56836.16	1.46	1.46	1.46	1.48	1.48	1.48
3. TOTAL, ELEMENTARY	17,159.34	17,159.34	17,159.34	17,416.72	17,416.72	17,416.72
HIGH SCHOOL						
4. General Education			5,643.40	5,728.08	5,728.08	5,728.08
a. Grades Nine through Twelve	5,359.13	5,359.13				
b. Continuation Education	228.32	228.32				
c. Opportunity Schools	47.55	47.55				
d. Home and Hospital	8.40	8.40				
e. Community Day Schools						
5. Special Education						
a. Special Day Class	213.63	213.63	213.63	216.83	216.83	216.83
b. Skilled Nursing Facility - E.C. 56836.16						
c. NPS - E.C. 56366(a)(7)	21.73	21.73	21.73	22.06	22.06	22.06
d. NPS - E.C. 56836.16	1.70	1.70	1.70	1.73	1.73	1.73
6. TOTAL, HIGH SCHOOL	5,880.46	5,880.46	5,880.46	5,968.70	5,968.70	5,968.70
COUNTY SUPPLEMENT						
7. County Community Schools						
a. Elementary						
b. High School	16.47	16.47	16.47	14.87	14.87	14.87
8. Special Education						
a. Special Day Class - Elementary	50.02	50.02	50.02	55.11	55.11	55.11
b. Special Day Class - High School						
c. Skilled Nursing Facility - Elementary						
d. Skilled Nursing Facility - High School						
e. NPS, Nonsectarian - Elementary						
f. NPS, Nonsectarian - High School						
g. NPS/LCI - Elementary						
h. NPS/LCI - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	66.49	66.49	66.49	69.98	69.98	69.98
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	23,106.29	23,106.29	23,106.29	23,455.40	23,455.40	23,455.40
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	476.04	476.04	476.04	476.04	476.04	476.04

Description	2004/05 Estimated Actuals			2005/06 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	0.37	0.37	0.37	0.37	0.37	0.37
14. Adults Enrolled, State Apportioned	74.62	74.62	74.62	74.62	74.62	74.62
15. Students 21 Years or Older and Students 19 or Older NOT Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study.	25.31	25.31	25.31	25.31	25.31	25.31
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	100.30	100.30	100.30	100.30	100.30	100.30
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,682.63	23,682.63	23,682.63	24,031.74	24,031.74	24,031.74
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	134,042.00	148,572.00	148,572.00			
20. HIGH SCHOOL	249,719.00	448,715.00	448,715.00	230,858.00	230,858.00	230,858.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	383,761.00	597,287.00	597,287.00	230,858.00	230,858.00	230,858.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hours (ADA)	31.84	31.84	31.84	31.84	31.84	31.84
b. 7th & 8th Pupil Hours (Hours)						
23. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
CHARTER SCHOOLS						
24. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)	119.00	119.00	119.00			
b. All Other Block Grant Funded Charters						
25. Revenue Limit Funded Charters						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	119.00	119.00	119.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2004/05 Estimated Actuals	2005/06 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	4,830.29	4,964.03
2. Inflation Increase	0041	117.00	211.00
3. All Other Adjustments	0042, 0525	16.74	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,964.03	5,175.03
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,964.03	5,175.03
b. Total Revenue Limit ADA	0033	23,225.29	23,455.38
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	115,291,036.32	121,382,295.16
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272		
8. Meals for Needy Pupils	0090		
9. Other Revenue Limit Adjustments	---		
10. Beginning Teacher Salary Incentive Funding	0138	394,395.00	419,638.00
11. Less: Class Size Penalties Adjustment	0173		
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	115,685,431.32	121,801,933.16
DEFICIT CALCULATION			
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.99677	1.00000
14. REVENUE LIMIT (Line 12 times Line 13)	0282	115,311,767.38	121,801,933.16
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	0.98871
16. DEFICITED REVENUE LIMIT (Line 14 times Line 15)	0284	113,206,174.51	120,426,789.33
OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT			
17. Unemployment Insurance Revenue	0060	646,173.00	666,215.00
18. Continuation High School Revenue	0066	13,885.00	
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	530,036.00	833,803.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	130,022.00	(167,588.00)
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	113,336,196.51	120,259,201.33

Description	Principal Appt. Software Data ID	2004/05 Estimated Actuals	2005/06 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0117	8,908,283.00	8,540,285.00
26. Miscellaneous Taxes	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	87,934.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	8,820,349.00	8,540,285.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	670,360.00	
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	103,845,487.51	111,718,916.33
OTHER ITEMS			
32. Less: County Office Funds Transfer	9014/0458	312,050.00	358,060.00
33. Core Academic Program	9001	611,636.00	
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	814,929.00	849,557.00
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	75,674.00	75,259.00
38. All Other Adjustments	---	132,404.00	(611,911.00)
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	1,322,593.00	(45,155.00)
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	105,168,080.51	111,673,761.33

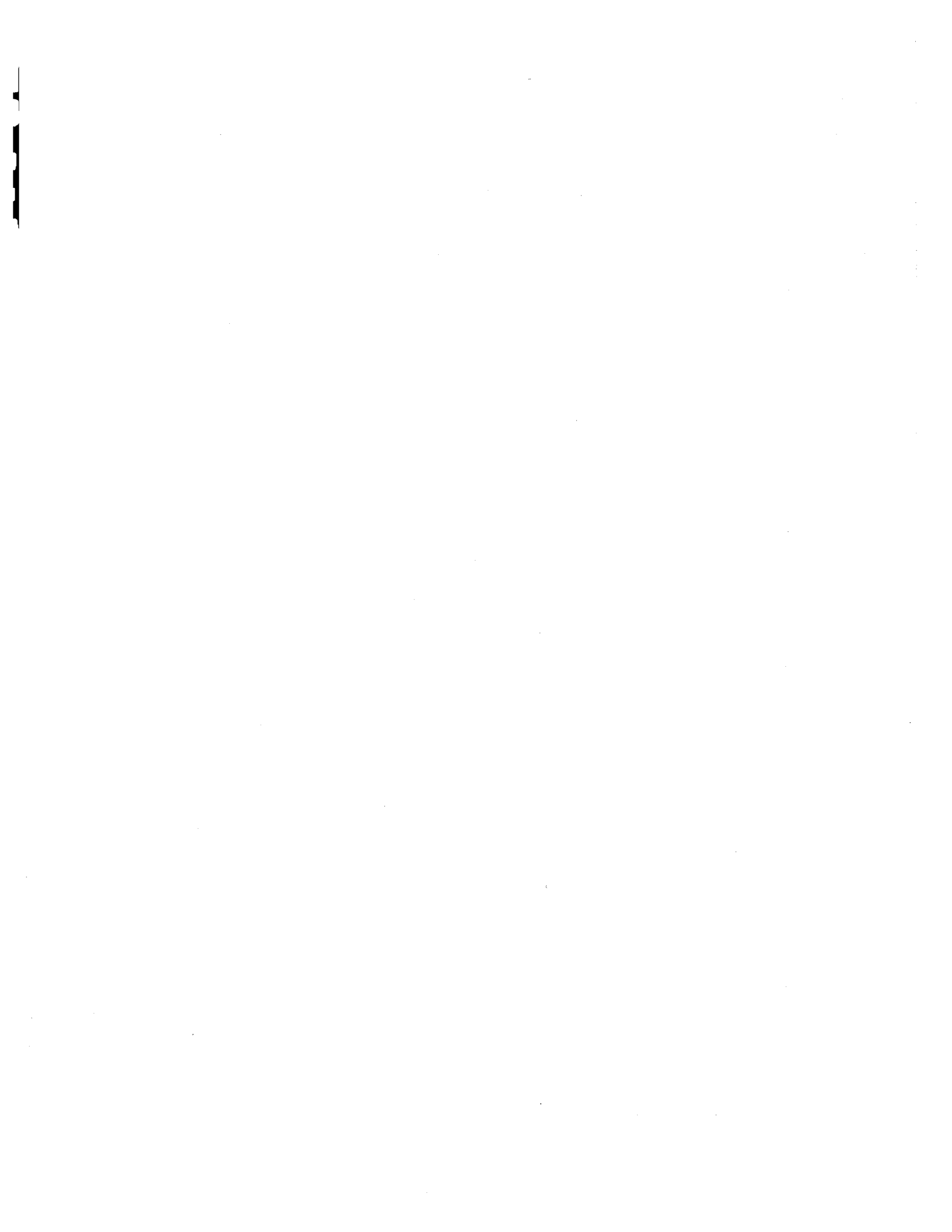
PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	83,372,964.00	301	0.00	303	83,372,964.00	305	547,966.00		307	82,824,998.00	309
2000 - Classified Salaries	26,878,610.00	311	8,000.00	313	26,870,610.00	315	2,649,749.00		317	24,220,861.00	319
3000 - Employee Benefits (Excluding 3800)	33,791,159.00	321	1,200.00	323	33,789,959.00	325	1,060,277.00		327	32,729,682.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,854,243.00	331	1,210.00	333	6,853,033.00	335	3,767,464.00		337	3,085,569.00	339
5000 - Services... & (7300) Direct Support	11,947,838.00	341	226,455.00	343	11,721,383.00	345	2,564,112.00		347	9,157,271.00	349
TOTAL					162,607,949.00	365			TOTAL	152,018,381.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

Note 2 - In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, 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.

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.	1100	375
2. Salaries of Instruct. 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 - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides.	3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides.	3601 & 3602	392
9. Other Benefits (E.C. 22310).	3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9).		395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2.		0.00
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a.		396
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b.		396
13. TOTAL SALARIES AND BENEFITS.		397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 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.		61.76%
15. 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 14)	61.76%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education (Part I, EDP 369)	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00



01 GENERAL FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	111,819,320.00	2,436,704.00	114,256,024.00	116,257,533.00	2,790,316.00	121,047,849.00	5.9%
2) Federal Revenue		8100-8299	270,635.32	12,548,645.27	12,819,280.59	231,000.00	12,532,146.00	12,763,146.00	-0.4%
3) Other State Revenue		8300-8599	10,318,736.24	11,832,398.75	22,151,134.99	10,570,851.00	10,613,486.00	21,184,337.00	-4.4%
4) Other Local Revenue		8600-8799	833,934.14	9,583,761.74	10,417,695.88	1,036,742.00	11,043,483.00	12,080,225.00	16.0%
5) TOTAL REVENUES			123,242,625.70	36,401,509.76	159,644,135.46	130,096,126.00	36,979,431.00	167,075,557.00	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,751,289.60	12,352,921.33	79,104,210.93	68,533,700.00	14,739,264.00	83,272,964.00	5.3%
2) Classified Salaries		2000-2999	15,536,206.63	8,990,896.36	24,527,102.99	16,766,339.00	10,042,271.00	26,808,610.00	9.3%
3) Employee Benefits		3000-3999	22,895,145.61	6,032,860.36	28,928,005.97	26,673,261.00	7,663,040.00	34,336,301.00	18.7%
4) Books and Supplies		4000-4999	3,326,410.40	7,114,039.30	10,440,449.70	1,567,864.00	4,046,350.00	5,614,214.00	-46.2%
5) Services and Other Operating Expenditures		5000-5999	8,110,220.37	3,141,069.56	11,251,289.93	8,742,493.00	3,447,069.00	12,189,562.00	8.3%
6) Capital Outlay		6000-6999	795,397.64	1,081,821.93	1,877,219.57	501,162.00	602,307.00	1,103,469.00	-41.2%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	2,292,112.64	1,622,902.17	3,915,014.81	946,522.00	1,622,250.00	2,568,772.00	-34.4%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,659,821.97)	1,269,648.97	(390,173.00)	(2,006,613.00)	1,497,974.00	(508,639.00)	30.4%
9) TOTAL EXPENDITURES			118,046,960.92	41,606,159.98	159,653,120.90	121,724,728.00	43,860,525.00	165,585,253.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,195,664.78	(5,204,650.22)	(8,985.44)	8,371,398.00	(6,881,094.00)	1,690,304.00	-18911.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	2,121,297.00	850,000.00	2,971,297.00	711,513.00	978,791.00	1,690,304.00	-43.1%
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	(5,131,925.95)	5,131,925.95	0.00	(7,659,885.00)	7,659,885.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,253,222.95)	4,281,925.95	(2,971,297.00)	(8,371,398.00)	6,681,094.00	(1,690,304.00)	-43.1%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			(2,057,558.17)	(922,724.27)	(2,980,282.44)	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,831,795.96	2,442,988.93	13,274,784.89	8,385,052.79	1,520,264.66	9,905,317.45	-25.4%
b) Audit Adjustments		9793	(389,185.00)	0.00	(389,185.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,442,610.96	2,442,988.93	12,885,599.89	8,385,052.79	1,520,264.66	9,905,317.45	-23.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,442,610.96	2,442,988.93	12,885,599.89	8,385,052.79	1,520,264.66	9,905,317.45	-23.1%
2) Ending Balance, June 30 (E + F1e)									
			8,385,052.79	1,520,264.66	9,905,317.45	8,385,052.79	1,520,264.66	9,905,317.45	0.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	4,900,000.00	0.00	4,900,000.00	5,013,000.00	0.00	5,013,000.00	2.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations									
		9780	1,654,371.00	1,543,903.66	3,198,274.66	1,654,371.00	1,520,264.66	3,174,635.66	-0.7%
Lottery	1100	9780	1,654,371.00		1,654,371.00				
English Language Learners	6286	9780		72,807.54	72,807.54				
School Safety & Violence Prevention	6405	9780		128,820.12	128,820.12				
GATE	7140	9780		61,866.00	61,866.00				
Instructional Materials	7156	9780		122,402.00	122,402.00				
Instructional Materials - Williams Case	7158	9780		744,010.00	744,010.00				
Peer Assistance & Review	7271	9780		112,280.00	112,280.00				
Principals' Training AB75	7325	9780		65,200.00	65,200.00				
Tenth Grade Counseling	7375	9780		40,987.00	40,987.00				
On-going Major Maintenance (RMA)	8150	9780		171,892.00	171,892.00				
c) Undesignated Amount									
		9790	1,645,681.79	(23,639.00)	1,622,042.79				
d) Unappropriated Amount									
		9790				1,532,681.79	0.00	1,532,681.79	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	14,939,552.79	1,520,264.66	16,459,817.45				
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	35,000.00	0.00	35,000.00				
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	108,000.00	0.00	108,000.00				
3) Accounts Receivable		9200	150,000.00	0.00	150,000.00				
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			15,385,052.79	1,520,264.66	16,905,317.45				
H. LIABILITIES									
1) Accounts Payable		9500	7,000,000.00	0.00	7,000,000.00				
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			7,000,000.00	0.00	7,000,000.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,385,052.79	1,520,264.66	9,905,317.45				

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	105,168,081.00	0.00	105,168,081.00	111,673,761.00	0.00	111,673,761.00	6.2%
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	(350,376.00)	0.00	(350,376.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	145,000.00	0.00	145,000.00	142,809.00	0.00	142,809.00	-1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	6,349,867.00	0.00	6,349,867.00	7,307,882.00	0.00	7,307,882.00	15.1%
Unsecured Roll Taxes		8042	506,090.00	0.00	506,090.00	351,165.00	0.00	351,165.00	-30.6%
Prior Years' Taxes		8043	198,058.00	0.00	198,058.00	19,652.00	0.00	19,652.00	-90.1%
Supplemental Taxes		8044	815,000.00	0.00	815,000.00	718,777.00	0.00	718,777.00	-11.8%
Education Revenue Augmentation Fund (ERAF)		8045	869,051.00	0.00	869,051.00	0.00	0.00	0.00	-100.0%
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 on Delinquent Revenue Limit Taxes		8048	24,217.00	0.00	24,217.00	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			113,725,988.00	0.00	113,725,988.00	120,214,046.00	0.00	120,214,046.00	5.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,436,704.00)	0.00	(2,436,704.00)	(2,790,316.00)	0.00	(2,790,316.00)	14.5%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	153,688.00	153,688.00	0.00	160,700.00	160,700.00	4.6%
Special Education ADA Transfer	6500	8091	0.00	2,283,016.00	2,283,016.00	0.00	2,629,616.00	2,629,616.00	15.2%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	530,036.00	0.00	530,036.00	833,803.00	0.00	833,803.00	57.3%
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%
TOTAL, REVENUE LIMIT SOURCES			111,819,320.00	2,436,704.00	114,256,024.00	118,257,533.00	2,790,316.00	121,047,849.00	5.9%
FEDERAL REVENUE									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,262,911.00	3,262,911.00	0.00	3,305,578.00	3,305,578.00	1.3%
Special Education Discretionary Grants		8182	0.00	186,078.00	186,078.00	0.00	223,794.00	223,794.00	20.3%
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	1,212.00	0.00	1,212.00	0.00	0.00	0.00	-100.0%
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/ASA	3000-3299, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	8,637,051.27	8,637,051.27	0.00	8,536,979.00	8,536,979.00	-1.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	183,958.00	183,958.00	0.00	183,958.00	183,958.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	165,897.00	165,897.00	0.00	131,837.00	131,837.00	-20.5%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	269,423.32	112,750.00	382,173.32	231,000.00	150,000.00	381,000.00	-0.3%
TOTAL, FEDERAL REVENUE			270,635.32	12,548,645.27	12,819,280.59	231,000.00	12,532,146.00	12,763,146.00	-0.4%

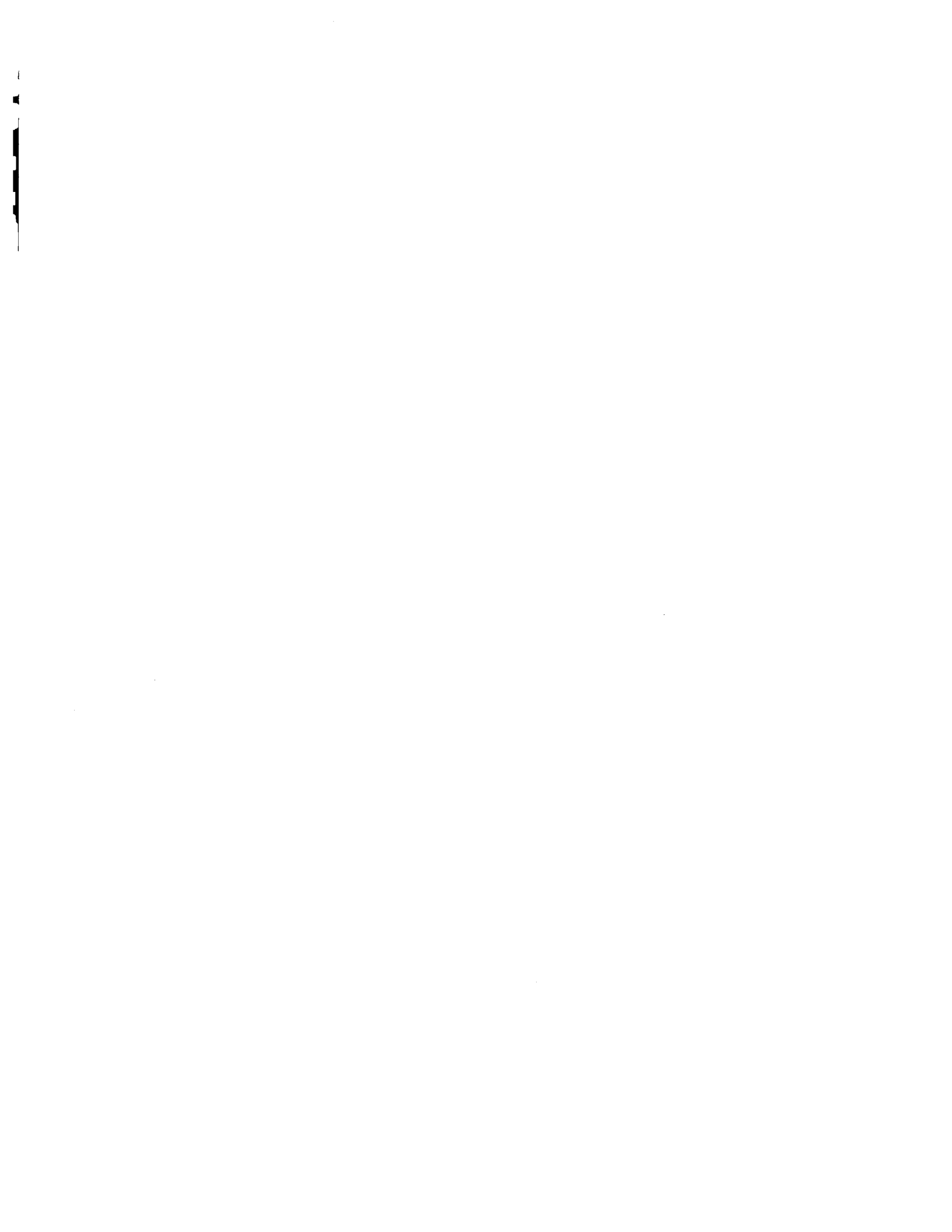
Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Current Year	6350-8360	8311	0.00	1,327,855.00	1,327,855.00	-0.00	1,405,000.00	1,405,000.00	5.8%
Prior Years	6350-8360	8319	0.00	94,215.00	94,215.00	-0.00	2.00	2.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	186,947.00	186,947.00	0.00	176,648.00	176,648.00	-5.5%
Home-to-School Transportation	7230-7235	8311	0.00	1,718,851.00	1,718,851.00	-0.00	554,867.00	554,867.00	-67.7%
School Improvement Program	7260-7265	8311	0.00	1,771,933.16	1,771,933.16	0.00	0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311	0.00	1,682,557.26	1,682,557.26	0.00	1,572,934.00	1,572,934.00	-6.5%
Spec. Ed. Transportation	7240	8311	0.00	353,285.00	353,285.00	0.00	405,598.00	405,598.00	14.8%
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	(282.00)	(282.00)	-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	7,161,376.00	0.00	7,161,376.00	7,519,200.00	0.00	7,519,200.00	5.0%
Class Size Reduction, Grade 9		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	130,085.00	0.00	130,085.00	1,000.00	0.00	1,000.00	-99.2%
State Lottery Revenue		8560	3,018,284.00	544,227.00	3,562,511.00	2,878,551.00	516,663.00	3,395,214.00	-4.7%
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%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	-0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590	0.00	2,597,046.00	2,597,046.00	0.00	1,139,581.00	1,139,581.00	-56.1%
Staff Development	7292, 7294, 7295, 7305, 7315	8590	0.00	14,012.45	14,012.45	-0.00	0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590	0.00	46,333.00	46,333.00	-0.00	0.00	0.00	-100.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	21,705.98	21,705.98	-0.00	0.00	0.00	-100.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	-0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	34,184.58	34,184.58	0.00	28,828.00	28,828.00	-15.7%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,991.24	1,439,526.32	1,448,519.56	172,100.00	4,813,365.00	4,985,465.00	244.2%
TOTAL, OTHER STATE REVENUE			10,318,736.24	11,832,398.75	22,151,134.99	10,570,851.00	10,613,486.00	21,184,337.00	-4.4%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
OTHER LOCAL REVENUE									
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	7,045.54	7,045.54	0.00	10,000.00	10,000.00	41.9%
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	1,395.34	0.00	1,395.34	5,000.00	0.00	5,000.00	258.3%
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	32,691.56	0.00	32,691.56	69,630.00	0.00	69,630.00	113.0%
Interest		8660	451,303.50	0.00	451,303.50	467,500.00	0.00	467,500.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	131,743.75	131,743.75	0.00	142,640.00	142,640.00	8.3%
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	60,842.76	0.00	60,842.76	0.00	0.00	0.00	-100.0%
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	287,700.98	44,074.45	331,775.43	494,812.00	21,200.00	515,812.00	55.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	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	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	9,400,898.00	9,400,898.00	0.00	10,869,643.00	10,869,643.00	15.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	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%
TOTAL, OTHER LOCAL REVENUE			633,934.14	9,583,761.74	10,417,695.88	1,036,742.00	11,043,483.00	12,080,225.00	16.0%
TOTAL REVENUES			123,242,625.70	36,401,509.76	159,644,135.46	130,096,126.00	36,979,431.00	167,075,557.00	4.7%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	57,800,929.00	9,319,348.96	67,120,277.96	59,005,878.00	10,408,035.00	69,413,913.00	3.4%
Certificated Pupil Support Salaries		1200	2,958,673.84	2,017,260.03	4,975,933.87	3,273,913.00	1,933,562.00	5,207,475.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,605,097.76	756,996.20	6,362,093.96	5,856,286.00	592,275.00	6,448,561.00	1.4%
Other Certificated Salaries		1900	386,589.00	259,316.14	645,905.14	397,623.00	1,805,392.00	2,203,015.00	241.1%
TOTAL, CERTIFICATED SALARIES			66,751,289.60	12,352,921.33	79,104,210.93	68,533,700.00	14,739,264.00	83,272,964.00	5.3%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	860,071.97	3,408,300.31	4,268,372.28	699,803.00	3,779,850.00	4,479,653.00	4.9%
Classified Support Salaries		2200	7,377,696.95	3,881,801.88	11,259,498.83	7,923,979.00	4,382,997.00	12,306,976.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	1,491,947.33	547,997.97	2,039,945.30	1,828,050.00	571,387.00	2,399,437.00	17.6%
Clerical, Technical and Office Salaries		2400	5,582,233.69	1,092,010.20	6,674,243.89	6,080,478.00	1,213,782.00	7,294,260.00	9.3%
Other Classified Salaries		2900	224,256.69	60,786.00	285,042.69	234,029.00	94,255.00	328,284.00	15.2%
TOTAL, CLASSIFIED SALARIES			15,536,206.63	8,990,896.36	24,527,102.99	16,766,339.00	10,042,271.00	26,808,610.00	9.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,497,059.64	1,005,086.20	6,502,145.84	7,099,776.00	1,453,622.00	8,553,400.00	31.5%
PERS		3201-3202	1,574,888.88	840,454.44	2,415,343.32	1,328,661.00	963,005.00	2,291,666.00	-5.1%
OASDI/Medicare/Alternative		3301-3302	2,038,248.11	806,056.54	2,844,304.65	2,181,258.00	948,287.00	3,129,545.00	10.0%
Health and Welfare Benefits		3401-3402	11,584,476.85	2,905,176.87	14,489,653.72	12,938,472.00	3,634,067.00	16,572,539.00	14.4%
Unemployment Insurance		3501-3502	531,255.70	134,806.85	666,062.55	552,184.00	155,969.00	708,153.00	6.4%
Workers' Compensation		3601-3602	818,556.49	209,267.03	1,027,823.52	1,438,695.00	370,320.00	1,809,015.00	76.0%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	342,232.94	132,212.43	474,445.37	627,413.00	137,770.00	765,183.00	61.3%
Other Employee Benefits		3901-3902	508,427.00	0.00	508,427.00	506,800.00	0.00	506,800.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			22,895,145.61	6,032,860.36	28,928,005.97	26,673,261.00	7,663,040.00	34,336,301.00	16.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,207.28	1,739,450.96	1,742,658.24	16,478.00	1,016,528.00	1,033,006.00	-40.7%
Books and Other Reference Materials		4200	40,873.04	794,086.45	834,959.49	28,250.00	301,498.00	329,748.00	-60.5%
Materials and Supplies		4300	2,659,259.57	3,325,941.74	5,985,201.31	1,058,521.00	2,346,290.00	3,404,811.00	-43.1%
Noncapitalized Equipment		4400	623,070.51	1,254,560.15	1,877,630.66	464,615.00	382,034.00	846,649.00	-54.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,326,410.40	7,114,039.30	10,440,449.70	1,567,864.00	4,046,350.00	5,614,214.00	-46.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Travel and Conferences		5200	107,066.93	526,832.48	633,899.41	166,972.00	249,375.00	416,347.00	-34.3%
Dues and Memberships		5300	20,855.00	2,402.12	23,257.12	22,580.00	3,215.00	25,795.00	10.9%
Insurance		5400 - 5450	723,751.00	0.00	723,751.00	800,000.00	40,000.00	840,000.00	16.1%
Operations and Housekeeping Services		5500	3,270,194.57	29,250.00	3,299,444.57	3,602,832.00	29,420.00	3,632,252.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	593,131.01	476,299.76	1,069,430.77	808,902.00	700,215.00	1,509,117.00	41.1%
Transfers of Direct Costs		5710	522,933.91	(522,933.91)	0.00	409,886.00	(409,886.00)	0.00	0.0%
Transfers of Direct Costs - Intertund		5750	22,237.97	(29,036.12)	(6,800.15)	(13,341.00)	(35,050.00)	(48,391.00)	734.3%
Professional/Consulting Services and Operating Expenditures		5800	1,987,877.38	2,619,895.63	4,607,773.01	1,867,959.00	2,833,960.00	4,701,919.00	2.0%
Communications		5900	862,172.60	37,361.60	899,534.20	1,076,703.00	35,820.00	1,112,523.00	23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,110,220.37	3,141,069.56	11,251,289.93	8,742,493.00	3,447,069.00	12,189,562.00	8.3%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
CAPITAL OUTLAY									
Land		6100	202,121.05	4,277.01	206,398.06	99,522.00	0.00	99,522.00	-51.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	136,705.50	67,896.82	204,602.32	61,550.00	25,000.00	86,550.00	-57.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	456,571.09	1,009,648.10	1,466,219.19	340,090.00	577,307.00	917,397.00	-37.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			795,397.64	1,081,821.93	1,877,219.57	501,162.00	602,307.00	1,103,469.00	-41.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	103,263.70	199,591.05	302,854.75	0.00	210,025.00	210,025.00	-30.7%
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		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 or Apportionments To Districts	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	1,422,070.00	1,422,070.00	0.00	1,405,002.00	1,405,002.00	-1.2%
Other Transfers of Apportionments	All Other	7221-7223	58,013.00	1,241.12	59,254.12	59,074.00	7,223.00	66,297.00	11.9%
Transfers to Charter Schools in Lieu of Property Taxes		7280	87,934.00	0.00	87,934.00	0.00	0.00	0.00	-100.0%
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	463,194.28	0.00	463,194.28	396,410.00	0.00	396,410.00	-14.0%
Other Debt Service - Principal		7439	1,579,707.66	0.00	1,579,707.66	489,038.00	0.00	489,038.00	-69.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,292,112.64	1,622,902.17	3,915,014.81	946,522.00	1,622,250.00	2,568,772.00	-34.4%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(1,269,648.97)	1,269,648.97	0.00	(1,497,974.00)	1,497,974.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(235,173.00)	0.00	(235,173.00)	(472,639.00)	0.00	(472,639.00)	101.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	(155,000.00)	0.00	(155,000.00)	(36,000.00)	0.00	(36,000.00)	-76.8%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,659,821.97)	1,269,648.97	(390,173.00)	(2,006,613.00)	1,497,974.00	(508,639.00)	30.4%
TOTAL, EXPENDITURES			118,046,960.92	41,606,159.98	159,653,120.90	121,724,728.00	43,660,525.00	165,385,253.00	3.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals			2005/06 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,950,000.00	0.00	1,950,000.00	500,000.00	0.00	500,000.00	-74.4%
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	850,000.00	850,000.00	0.00	988,791.00	968,791.00	14.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	171,297.00	0.00	171,297.00	211,513.00	10,000.00	221,513.00	29.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,121,297.00	850,000.00	2,971,297.00	711,513.00	978,791.00	1,690,304.00	-43.1%
OTHER SOURCES/USES									
SOURCES									
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 Districts		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%
USES									
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,136,695.95)	5,136,695.95	0.00	(7,659,885.00)	7,659,885.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,770.00	(4,770.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,131,925.95)	5,131,925.95	0.00	(7,659,885.00)	7,659,885.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + e)			(7,253,222.95)	4,281,925.95	(2,971,297.00)	(8,371,388.00)	6,681,094.00	(1,690,304.00)	-43.1%



11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	229,226.00	274,735.00	19.9%
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	3,458.00	3,100.00	-10.4%
5) TOTAL, REVENUES			232,684.00	277,835.00	19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	114,705.96	126,163.00	10.0%
2) Classified Salaries		2000-2999	69,665.00	84,854.00	21.8%
3) Employee Benefits		3000-3999	43,927.43	57,392.00	30.7%
4) Books and Supplies		4000-4999	3,654.61	9,837.00	169.2%
5) Services and Other Operating Expenditures		5000-5999	6,468.00	6,400.00	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	10,560.00	15,102.00	43.0%
9) TOTAL, EXPENDITURES			248,981.00	299,748.00	20.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,297.00)	(21,913.00)	34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	16,297.00	21,913.00	34.5%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,297.00	21,913.00	34.5%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
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	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			0.00		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	229,226.00	274,735.00	19.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			229,226.00	274,735.00	19.9%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4135, 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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	800.00	800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,508.00	2,300.00	-8.3%
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%
TOTAL, OTHER LOCAL REVENUE			3,458.00	3,100.00	-10.4%
TOTAL, REVENUES			232,684.00	277,835.00	19.4%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	93,100.44	92,314.00	-0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,605.52	33,849.00	56.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			114,705.96	126,163.00	10.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	44,500.00	55,542.00	24.8%
Classified Support Salaries		2200	5,300.00	8,713.00	64.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,865.00	20,599.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,665.00	84,854.00	21.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,802.59	14,469.00	112.7%
PERS		3201-3202	6,820.00	7,712.00	13.1%
OASDI/Medicare/Alternative		3301-3302	7,225.45	8,177.00	13.2%
Health and Welfare Benefits		3401-3402	18,067.00	20,066.00	11.1%
Unemployment Insurance		3501-3502	1,250.08	1,471.00	17.7%
Workers' Compensation		3601-3602	1,922.31	3,842.00	99.9%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,840.00	1,655.00	-10.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,927.43	57,392.00	30.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,000.00	New
Books and Other Reference Materials		4200	0.00	2,001.00	New
Materials and Supplies		4300	3,654.61	6,836.00	87.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,654.61	9,837.00	169.2%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	351.00	400.00	14.0%
Professional/Consulting Services and Operating Expenditures		5800	6,117.00	6,000.00	-1.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,468.00	6,400.00	-1.1%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,560.00	15,102.00	43.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			10,560.00	15,102.00	43.0%
TOTAL, EXPENDITURES			248,981.00	299,748.00	20.4%

Description	Resource Codes	Object Codes	2004/05	2005/06	Percent Difference
			Estimated	Budget	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,297.00	21,913.00	34.5%
(a) TOTAL, INTERFUND TRANSFERS IN			16,297.00	21,913.00	34.5%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,297.00	21,913.00	34.5%



12 CHILD DEVELOPMENT FUND

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,021,573.00	1,017,722.00	-0.4%
3) Other State Revenue		8300-8599	1,748,693.57	1,871,815.00	7.0%
4) Other Local Revenue		8600-8799	43,516.43	30,880.00	-29.0%
5) TOTAL, REVENUES			2,813,783.00	2,920,417.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	638,784.95	633,613.00	-0.8%
2) Classified Salaries		2000-2999	963,482.32	1,009,733.00	4.8%
3) Employee Benefits		3000-3999	606,938.83	714,957.00	17.8%
4) Books and Supplies		4000-4999	139,674.48	85,326.00	-38.9%
5) Services and Other Operating Expenditures		5000-5999	251,984.03	251,823.00	-0.1%
6) Capital Outlay		6000-6999	9,691.00	500.00	-94.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	42,459.34	42,460.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	124,613.00	160,597.00	28.9%
9) TOTAL, EXPENDITURES			2,777,627.95	2,899,009.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,155.05	21,408.00	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	155,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(155,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,844.95)	21,408.00	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	459,141.76	340,296.81	-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			459,141.76	340,296.81	-25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			459,141.76	340,296.81	-25.9%
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	340,296.81	361,704.81	6.3%
0000 Child Development-General	0000	9780	185,519.51		
0001 Child Development-Facilities	0000	9780	42,591.96		
6092 Child Development-Cal-SAFE	6092	9780	23,632.00		
0560 State Preschool Reserve	6130	9780	55,141.64		
8510 Children Center Reserve	6130	9780	33,411.70		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2004/05		2005/06 Budget	Percent Difference
			Estimated	Actuals		
G. ASSETS						
1) Cash						
a) in County Treasury		9110		333,196.81		
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		7,100.00		
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				340,296.81		
H. LIABILITIES						
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		0.00		
5) Deferred Revenue		9650		0.00		
6) Long-Term Liabilities		9660				
7) TOTAL, LIABILITIES				0.00		
I. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)				340,296.81		

Description	Resource Codes	Object Codes	2004/05		2005/06	Percent Difference
			Estimated	Actuals	Budget	
FEDERAL REVENUE						
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	1,021,573.00		1,017,722.00	-0.4%
TOTAL, FEDERAL REVENUE			1,021,573.00		1,017,722.00	-0.4%
OTHER STATE REVENUE						
Child Nutrition Programs		8520	0.00		0.00	0.0%
Child Development Apportionments		8530	515,422.15		553,369.00	7.4%
State Preschool	6055-6056	8590	1,136,878.12		1,232,946.00	8.5%
All Other State Revenue	resources except 6055,6056	8590	96,393.30		85,500.00	-11.3%
TOTAL, OTHER STATE REVENUE			1,748,693.57		1,871,815.00	7.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	13,220.69	11,500.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	18,338.14	14,380.00	-21.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,957.60	5,000.00	-58.2%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,516.43	30,880.00	-29.0%
TOTAL, REVENUES			2,813,783.00	2,920,417.00	3.8%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	629,633.44	628,711.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,026.51	0.00	-100.0%
Other Certificated Salaries		1900	5,125.00	4,902.00	-4.4%
TOTAL, CERTIFICATED SALARIES			638,784.95	633,613.00	-0.8%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	526,946.83	528,817.00	0.4%
Classified Support Salaries		2200	232,153.17	271,439.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	78,437.63	74,730.00	-4.7%
Clerical, Technical and Office Salaries		2400	88,289.01	102,747.00	16.4%
Other Classified Salaries		2900	37,655.68	32,000.00	-15.0%
TOTAL, CLASSIFIED SALARIES			963,482.32	1,009,733.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,828.99	58,990.00	2.0%
PERS		3201-3202	76,324.10	87,311.00	14.4%
OASDI/Medicare/Alternative		3301-3302	67,764.68	100,065.00	47.7%
Health and Welfare Benefits		3401-3402	368,144.12	420,283.00	14.2%
Unemployment Insurance		3501-3502	9,512.13	13,941.00	46.6%
Workers' Compensation		3601-3602	14,662.29	21,905.00	49.4%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,702.52	12,462.00	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			606,938.83	714,957.00	17.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,130.19	1,000.00	-53.1%
Materials and Supplies		4300	125,074.84	81,326.00	-35.0%
Noncapitalized Equipment		4400	12,469.45	3,000.00	-75.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,674.48	85,326.00	-38.9%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	2,075.53	739.00	-64.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	144,720.91	122,899.00	-15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,785.64	10,972.00	24.9%
Transfers of Direct Costs - Interfund		5750	73,456.45	90,853.00	23.7%
Professional/Consulting Services and Operating Expenditures		5800	14,240.87	15,339.00	7.7%
Communications		5900	8,704.63	11,021.00	26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,984.03	251,823.00	-0.1%
CAPITAL OUTLAY					
Land		6100	0.00	500.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,691.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,691.00	500.00	-94.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	13,126.80	11,993.00	-8.6%
Other Debt Service - Principal		7439	29,332.54	30,467.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			42,459.34	42,460.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	124,613.00	160,597.00	28.9%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			124,613.00	160,597.00	28.9%
TOTAL, EXPENDITURES			2,777,627.95	2,899,009.00	4.4%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	155,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(155,000.00)	0.00	-100.0%



13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,676,094.96	4,800,000.00	2.6%
3) Other State Revenue		8300-8599	307,477.72	300,000.00	-2.4%
4) Other Local Revenue		8600-8799	2,498,983.25	3,075,000.00	23.1%
5) TOTAL, REVENUES			7,482,555.93	8,175,000.00	9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,780,987.52	3,087,834.00	11.0%
3) Employee Benefits		3000-3999	1,086,637.00	1,168,303.00	7.5%
4) Books and Supplies		4000-4999	3,179,014.99	3,343,000.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	10,691.31	99,638.00	832.0%
6) Capital Outlay		6000-6999	83,192.61	60,000.00	-27.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	100,000.00	296,940.00	196.9%
9) TOTAL, EXPENDITURES			7,240,523.43	8,055,715.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			242,032.50	119,285.00	-50.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	300,000.00	New
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	(300,000.00)	New

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,032.50	(180,715.00)	-174.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,443,351.23	1,685,383.73	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,443,351.23	1,685,383.73	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,443,351.23	1,685,383.73	16.8%
2) Ending Balance, June 30 (E + F1e)			1,685,383.73	1,504,668.73	-10.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	56,007.59	0.00	-100.0%
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	1,604,376.14	1,504,668.73	-6.2%
Nutrition Services	5310	9780	1,604,376.14		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	604,376.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
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	1,300,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	56,007.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,985,383.73		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	300,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			300,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,685,383.73		

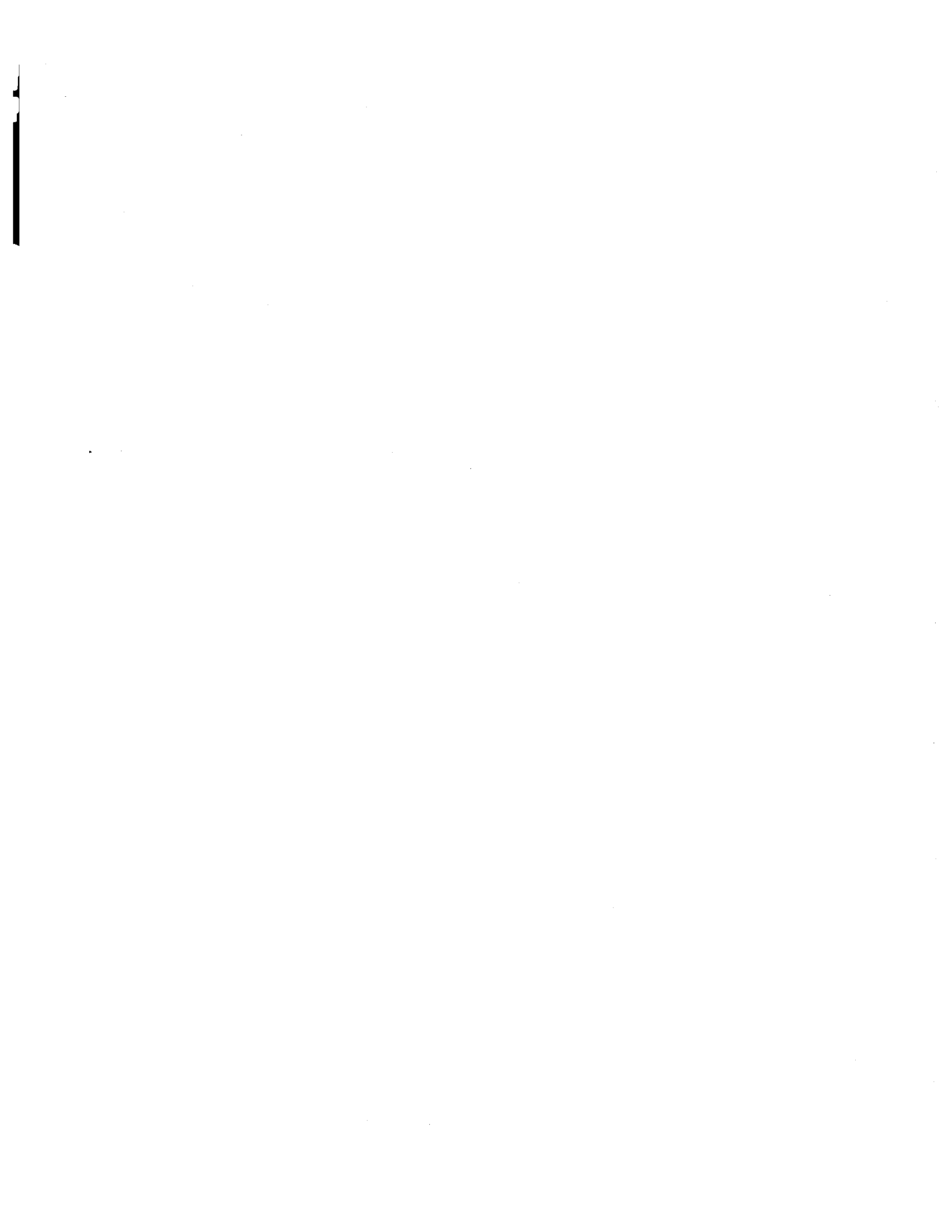
Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,676,094.96	4,800,000.00	2.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,676,094.96	4,800,000.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	307,477.72	300,000.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			307,477.72	300,000.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,465,597.50	3,045,000.00	23.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,396.74	15,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,989.01	15,000.00	-21.0%
TOTAL, OTHER LOCAL REVENUE			2,498,983.25	3,075,000.00	23.1%
TOTAL, REVENUES			7,482,555.93	8,175,000.00	9.3%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,475,626.38	2,708,337.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	161,239.62	198,316.00	23.0%
Clerical, Technical and Office Salaries		2400	144,121.52	181,181.00	25.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,780,987.52	3,087,834.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	202,271.67	254,025.00	25.6%
OASDI/Medicare/Alternative		3301-3302	161,480.98	207,527.00	28.5%
Health and Welfare Benefits		3401-3402	647,412.05	589,338.00	-9.0%
Unemployment Insurance		3501-3502	14,594.44	18,437.00	26.3%
Workers' Compensation		3601-3602	22,574.53	48,215.00	113.6%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	38,303.33	50,761.00	32.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,086,637.00	1,168,303.00	7.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	196,019.56	272,000.00	38.8%
Noncapitalized Equipment		4400	67,387.72	60,000.00	-11.0%
Food		4700	2,915,607.71	3,011,000.00	3.3%
TOTAL, BOOKS AND SUPPLIES			3,179,014.99	3,343,000.00	5.2%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	3,581.57	6,000.00	67.5%
Dues and Memberships		5300	1,407.39	1,000.00	-28.9%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	61,000.00	454.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,347.50	27,000.00	32.7%
Transfers of Direct Costs - Interfund		5750	(68,092.98)	(42,862.00)	-37.1%
Professional/Consulting Services and Operating Expenditures		5800	41,547.83	44,000.00	5.9%
Communications		5900	900.00	3,500.00	288.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,691.31	99,638.00	832.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	30,626.25	0.00	-100.0%
Equipment Replacement		6500	52,566.36	60,000.00	14.1%
TOTAL, CAPITAL OUTLAY			83,192.61	60,000.00	-27.9%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	100,000.00	296,940.00	196.9%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			100,000.00	296,940.00	196.9%
TOTAL, EXPENDITURES			7,240,523.43	8,055,715.00	11.3%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(300,000.00)	New



14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	885,284.00	891,288.00	0.7%
4) Other Local Revenue		8600-8799	42,270.17	45,000.00	6.5%
5) TOTAL, REVENUES			927,554.17	936,288.00	0.9%
B. EXPENDITURES					
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	752,550.53	2,518,900.00	234.7%
6) Capital Outlay		6000-6999	3,295.88	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			755,846.41	2,518,900.00	233.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			171,707.76	(1,582,612.00)	-1021.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	850,000.00	968,791.00	14.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,000.00	968,791.00	14.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,021,707.76	(613,821.00)	-160.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,472,853.24	2,494,561.00	69.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,472,853.24	2,494,561.00	69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,472,853.24	2,494,561.00	69.4%
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	2,494,561.00	1,880,740.00	-24.6%
Deferred Maintenance	6205	9780	2,494,561.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

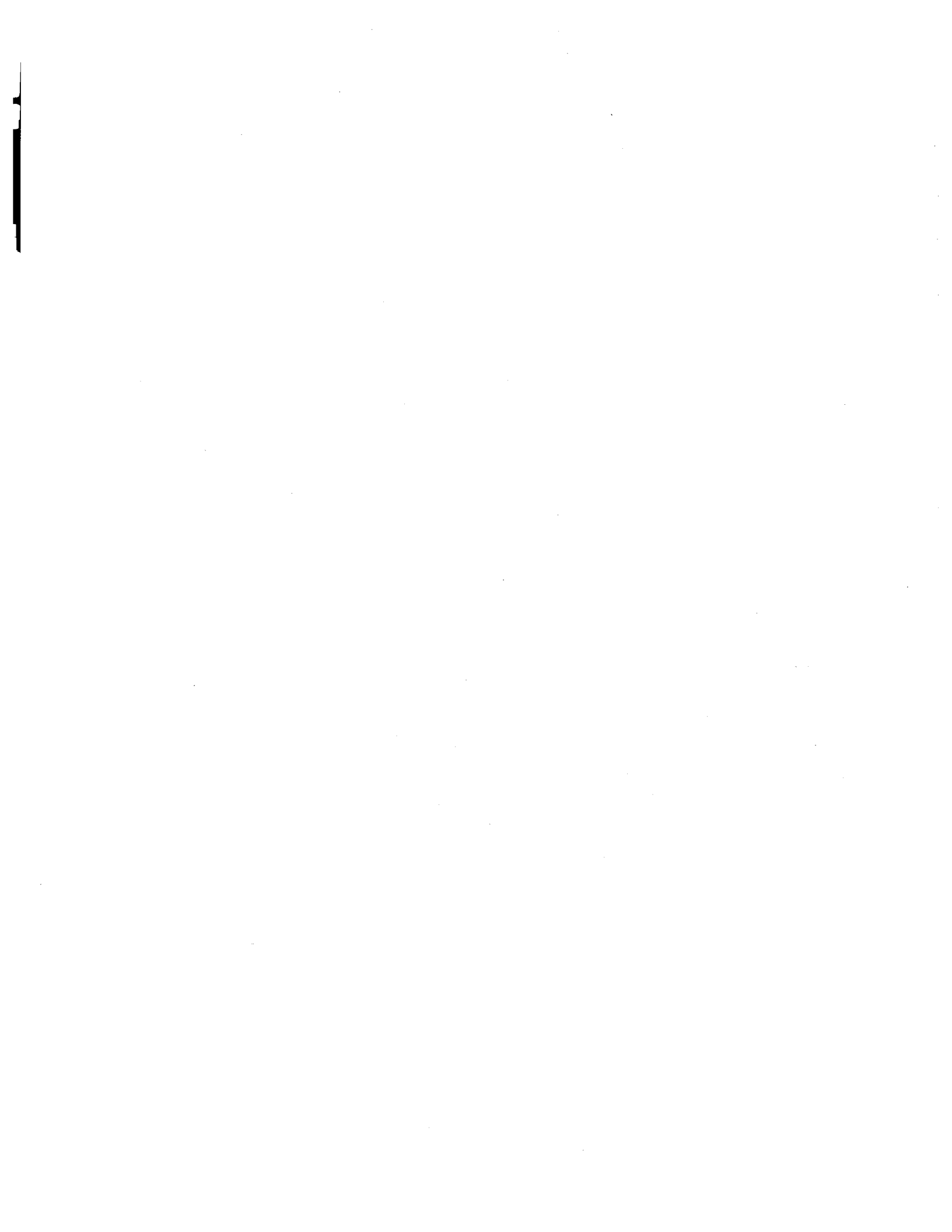
Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,483,561.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			2,494,561.00		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,494,561.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	885,284.00	891,288.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			885,284.00	891,288.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,270.17	45,000.00	6.5%
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%
TOTAL, OTHER LOCAL REVENUE			42,270.17	45,000.00	6.5%
TOTAL, REVENUES			927,554.17	936,288.00	0.9%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
Retiree Benefits		3701-3702	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	734,464.03	2,518,900.00	243.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,086.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			752,550.53	2,518,900.00	234.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,295.88	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,295.88	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			755,846.41	2,518,900.00	233.3%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	850,000.00	968,791.00	14.0%
(a) TOTAL, INTERFUND TRANSFERS IN			850,000.00	968,791.00	14.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			850,000.00	968,791.00	14.0%



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



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	15,682.64	26,000.00	65.8%
5) TOTAL, REVENUES			15,682.64	26,000.00	65.8%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,682.64	26,000.00	65.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,050,000.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,065,682.64	26,000.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,049.58	2,029,732.22	110.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,049.58	2,029,732.22	110.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			964,049.58	2,029,732.22	110.5%
2) Ending Balance, June 30 (E + F1e)			2,029,732.22	2,055,732.22	1.3%
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	2,029,732.22	2,055,732.22	1.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



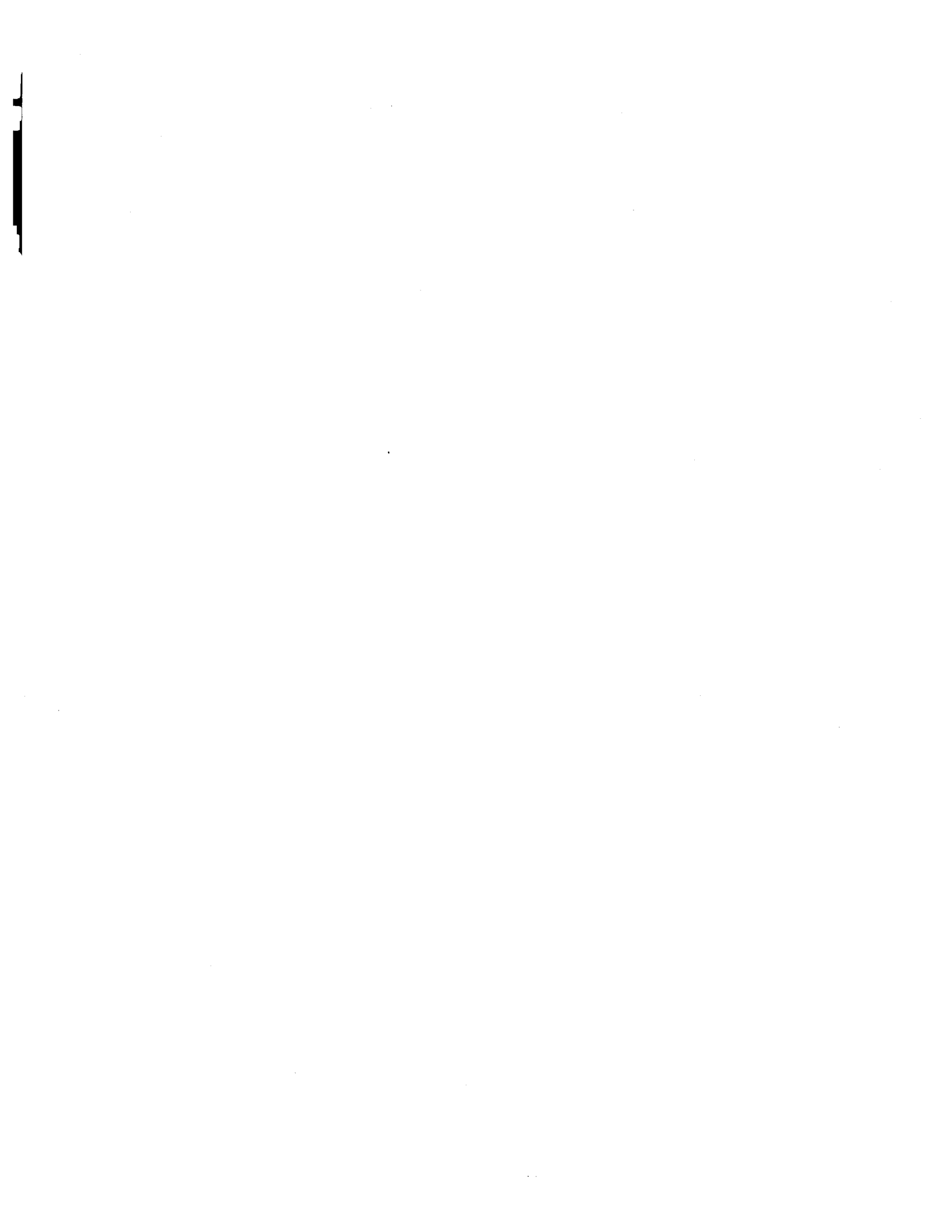
Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,023,432.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,300.00		
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			2,029,732.22		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,029,732.22		



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,682.64	26,000.00	65.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,682.64	26,000.00	65.8%
TOTAL, REVENUES			15,682.64	26,000.00	65.8%



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,050,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,050,000.00	0.00	-100.0%



21 BUILDING FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	924,387.88	500,000.00	-45.9%
5) TOTAL REVENUES			924,387.88	500,000.00	-45.9%
B. EXPENDITURES					
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	977,895.46	507,445.00	-48.1%
6) Capital Outlay		6000-6999	13,895,113.87	23,192,555.00	66.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			14,873,009.33	23,700,000.00	59.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,948,621.45)	(23,200,000.00)	66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	23,177,726.00	23,200,000.00	0.1%
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			23,177,726.00	23,200,000.00	0.1%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,229,104.55	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,470,671.76	10,432,684.09	609.4%
b) Audit Adjustments		9793	(267,092.22)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,579.54	10,432,684.09	766.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,203,579.54	10,432,684.09	766.8%
2) Ending Balance, June 30 (E + F1e)			10,432,684.09	10,432,684.09	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	10,432,684.09	10,432,684.09	0.0%
School Site Construction & Repair	0000	9780	10,432,684.09		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,332,684.09		
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	100,000.00		
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			13,432,684.09		
H. LIABILITIES					
1) Accounts Payable		9500	3,000,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,000,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,432,684.09		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER LOCAL REVENUE					
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%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	864,387.88	500,000.00	-42.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			924,387.88	500,000.00	-45.9%
TOTAL, REVENUES			924,387.88	500,000.00	-45.9%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
Retiree Benefits		3701-3702	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%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	197.61	0.00	-100.0%
Insurance		5400 - 5450	81,207.65	0.00	-100.0%
Operations and Housekeeping Services		5500	1,200.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	422,558.73	108,445.00	-74.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	472,131.47	399,000.00	-15.5%
Communications		5900	600.00	0.00	-100.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			977,895.46	507,445.00	-48.1%

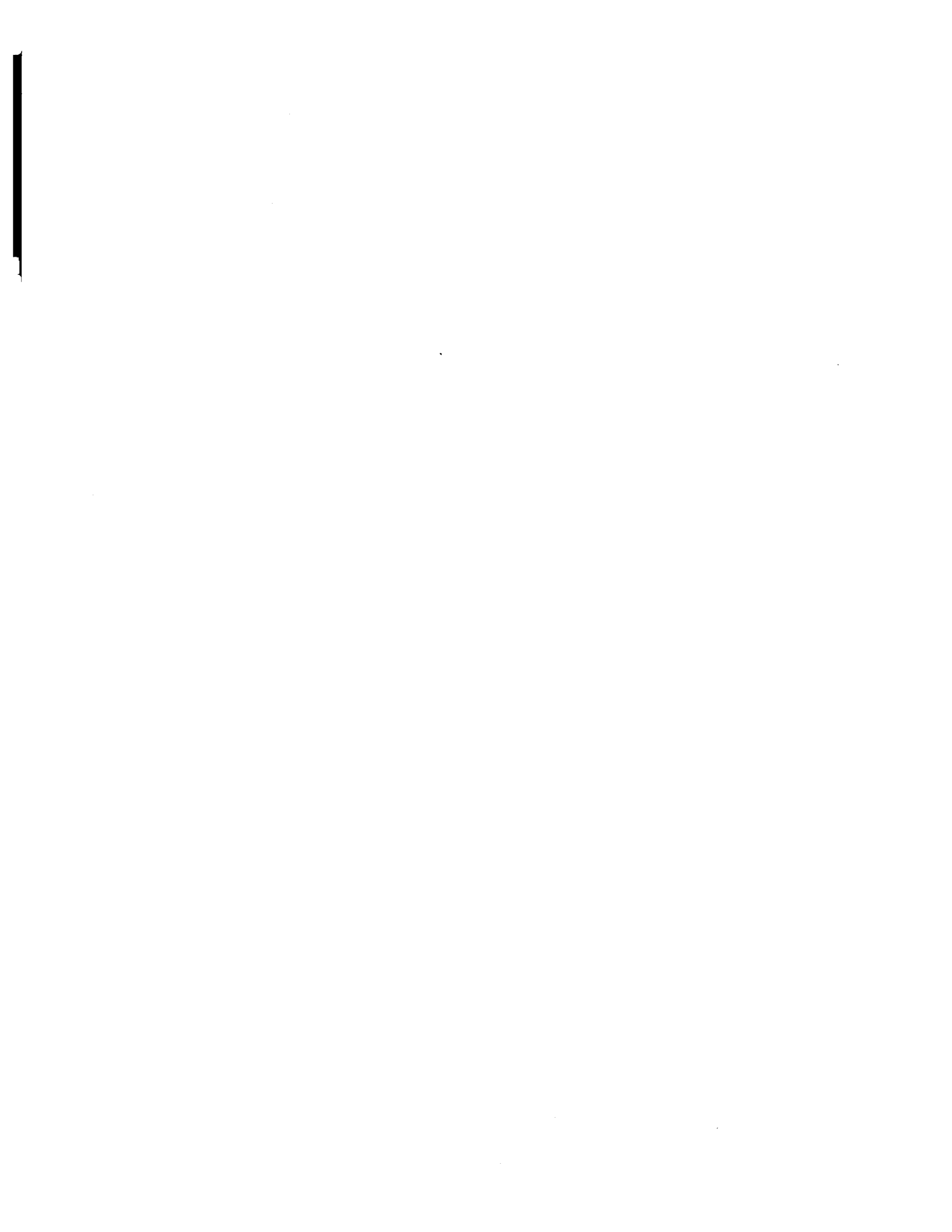
Description	Resource Codes	Object Codes	2004/05	2005/06	Percent Difference
			Estimated	Budget	
CAPITAL OUTLAY					
Land		6100	1,454,621.39	16,546,555.00	1037.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,440,492.48	6,646,000.00	-46.6%
Books and Media for 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%
TOTAL, CAPITAL OUTLAY			13,895,113.87	23,192,555.00	66.9%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,873,009.33	23,700,000.00	59.3%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	23,177,726.00	23,200,000.00	0.1%
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 Districts		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			23,177,726.00	23,200,000.00	0.1%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,177,726.00	23,200,000.00	0.1%



**25 CAPITAL FACILITIES
FUND**



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	2,573,134.19	1,518,000.00	-41.0%
5) TOTAL, REVENUES			2,573,134.19	1,518,000.00	-41.0%
B. EXPENDITURES					
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	250,000.00	New
5) Services and Other Operating Expenditures		5000-5999	742,969.38	989,992.00	33.2%
6) Capital Outlay		6000-6999	1,781,909.07	1,400,000.00	-21.4%
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	155,000.00	36,000.00	-76.8%
9) TOTAL, EXPENDITURES			2,679,878.45	2,675,992.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,744.26)	(1,157,992.00)	984.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	310,000.00	199,600.00	-35.6%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			310,000.00	199,600.00	-35.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203,255.74	(958,392.00)	-571.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,349,533.26	4,552,789.00	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,349,533.26	4,552,789.00	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			4,349,533.26	4,552,789.00	4.7%
2) Ending Balance, June 30 (E + F1e)			4,552,789.00	3,594,397.00	-21.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,552,789.00	3,594,397.00	-21.1%
9811 Capital Facilities	9010	9780	776,744.00		
9812 Capital Facilities	9010	9780	2,813,376.00		
9813 Capital Facilities	9010	9780	962,669.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2004/05		2005/06 Budget	Percent Difference
			Estimated	Actuals		
G. ASSETS						
1) Cash						
a) in County Treasury		9110		4,533,289.00		
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		19,500.00		
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				4,552,789.00		
H. LIABILITIES						
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		0.00		
5) Deferred Revenue		9650		0.00		
6) Long-Term Liabilities		9660				
7) TOTAL, LIABILITIES				0.00		
I. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)				4,552,789.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	83,455.99	93,000.00	11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,205,264.17	1,200,000.00	-45.6%
Other Local Revenue					
All Other Local Revenue		8699	284,414.03	225,000.00	-20.9%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,573,134.19	1,518,000.00	-41.0%
TOTAL, REVENUES			2,573,134.19	1,518,000.00	-41.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
Retiree Benefits		3701-3702	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	0.00	250,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	250,000.00	New

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	720,360.07	923,992.00	28.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,609.31	66,000.00	191.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,969.38	989,992.00	33.2%
CAPITAL OUTLAY					
Land		6100	1,256,259.46	400,000.00	-68.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	525,649.61	1,000,000.00	90.2%
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%
TOTAL, CAPITAL OUTLAY			1,781,909.07	1,400,000.00	-21.4%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	155,000.00	36,000.00	-76.8%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			155,000.00	36,000.00	-76.8%
TOTAL, EXPENDITURES			2,679,878.45	2,675,992.00	-0.1%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	310,000.00	199,600.00	-35.6%
(a) TOTAL, INTERFUND TRANSFERS IN			310,000.00	199,600.00	-35.6%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			310,000.00	199,600.00	-35.6%

35 SCHOOL FACILITY FUND

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	2,398,468.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	289,504.25	333,407.00	15.2%
5) TOTAL, REVENUES			2,687,972.25	333,407.00	-87.6%
B. EXPENDITURES					
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	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,421,607.76	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,426,607.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			261,364.49	333,407.00	27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	149.00	0.00	-100.0%
b) Transfers Out		7610-7629	149.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			261,364.49	333,407.00	27.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,268,039.88	14,529,404.37	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,268,039.88	14,529,404.37	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			14,268,039.88	14,529,404.37	1.8%
2) Ending Balance, June 30 (E + F1e)			14,529,404.37	14,862,811.37	2.3%
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	14,529,404.37	14,862,811.28	2.3%
9701 Sycamore Hills	7710	9780	17,591.00		
9202 New Elementary CFD #1 Annex	7710	9780	4,213,573.00		
9704 Birney - Mod	7710	9780	451,149.00		
9705 Grand Terrace - Mod	7710	9780	24.32		
9706 Grimes - Mod	7710	9780	237.42		
9707 McKinley - Mod	7710	9780	6.83		
9708 Wilson - Mod	7710	9780	105,664.80		
9709 Terrace Hills - Mod	7710	9780	174,817.00		
9710 Birney - Relo	7710	9780	347,942.00		
9711 Cooley Ranch - Relo	7710	9780	157,240.00		
9712 Crestmore - Relo	7710	9780	357,998.00		
9713 D'Arcy - Relo	7710	9780	268,120.00		
9714 Grand Terrace - Relo	7710	9780	164,098.00		
9715 Grant - Relo	7710	9780	428,120.00		

Description	Resource Codes	Object Codes	2004/05		2005/06 Budget	Percent Difference
			Estimated	Actuals		
9716 Grimes - Relo	7710	9780	303,938.00			
9717 Jurupa Vista - Relo	7710	9780	581,733.00			
9718 Lewis - Relo	7710	9780	245,657.00			
9719 Lincoln - Relo	7710	9780	277,001.00			
9720 Colton Middle - Relo	7710	9780	617,498.00			
9721 Terrace Hills Middle - Relo	7710	9780	657,692.00			
9722 Bloomington High - Relo	7710	9780	518,676.00			
9723 Colton High - Relo	7710	9780	287,331.00			
9724 New High School	7710	9780	1,941,526.00			
9726 New School I	7710	9780	1,772,880.00			
9727 New School II	7710	9780	453,693.00			
9728 New School III	7710	9780	185,198.00			
c) Undesignated Amount		9790	0.00			
d) Unappropriated Amount		9790			0.09	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,529,404.37		
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			14,529,404.37		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,529,404.37		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,398,468.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,398,468.00	0.00	-100.0%
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	289,504.25	333,407.00	15.2%
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%
TOTAL, OTHER LOCAL REVENUE			289,504.25	333,407.00	15.2%
TOTAL, REVENUES			2,687,972.25	333,407.00	-87.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
Retiree Benefits		3701-3702	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	684.44	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,420,923.32	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,421,607.76	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,426,607.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	149.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			149.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	149.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			149.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



**40 SPECIAL RESERVE
FOR CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	37,595.03	47,000.00	25.0%
5) TOTAL, REVENUES			37,595.03	47,000.00	25.0%
B. EXPENDITURES					
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	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	60,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			37,595.03	(13,000.00)	-134.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	900,000.00	800,000.00	-11.1%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			900,000.00	800,000.00	-11.1%

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			937,595.03	787,000.00	-16.1%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,729,749.97	2,667,345.00	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,749.97	2,667,345.00	54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,729,749.97	2,667,345.00	54.2%
2) Ending Balance, June 30 (E + F1e)			2,667,345.00	3,454,345.00	29.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,667,345.00	3,454,345.00	29.5%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	2,353,709.00		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	313,636.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,656,945.00		
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	10,400.00		
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			2,667,345.00		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,667,345.00		

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
FEDERAL REVENUE					
EMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	37,595.03	47,000.00	25.0%
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%
TOTAL, OTHER LOCAL REVENUE			37,595.03	47,000.00	25.0%
TOTAL, REVENUES			37,595.03	47,000.00	25.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
Retiree Benefits		3701-3702	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
Contracts, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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	50,000.00	New
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	60,000.00	New

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	900,000.00	500,000.00	-44.4%
Other Authorized Interfund Transfers In		8919	0.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	800,000.00	-11.1%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			900,000.00	800,000.00	-11.1%

**51 BOND INTEREST
AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	28,904.13	60,000.00	107.6%
4) Other Local Revenue		8600-8799	3,019,706.74	3,940,000.00	30.5%
5) TOTAL, REVENUES			3,048,610.87	4,000,000.00	31.2%
B. EXPENDITURES					
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	2,662,906.59	2,813,206.00	5.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,662,906.59	2,813,206.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			385,704.28	1,186,794.00	207.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			-385,704.28	1,186,794.00	207.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,361,806.99	2,747,511.27	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,361,806.99	2,747,511.27	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,361,806.99	2,747,511.27	16.3%
2) Ending Balance, June 30 (E + F1e)			2,747,511.27	3,934,305.27	43.2%
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	0.00	0.00	0.0%
c) Undesignated Amount			2,747,511.27		
d) Unappropriated Amount				3,934,305.27	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,747,511.27		
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			2,747,511.27		
H. LIABILITIES					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,747,511.27		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	28,904.13	60,000.00	107.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,904.13	60,000.00	107.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,427,226.68	3,000,000.00	23.6%
Unsecured Roll		8612	282,962.72	600,000.00	112.0%
Prior Years' Taxes		8613	50,781.27	60,000.00	18.2%
Supplemental Taxes		8614	171,029.59	150,000.00	-12.3%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	22,502.01	30,000.00	33.3%
Interest		8660	65,204.47	100,000.00	53.4%
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%
TOTAL, OTHER LOCAL REVENUE			3,019,706.74	3,940,000.00	30.5%
TOTAL, REVENUES			3,048,610.87	4,000,000.00	31.2%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	690,000.00	390,000.00	-43.5%
Bond Interest and Other Service Charges		7434	1,972,906.59	2,423,206.00	22.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,662,906.59	2,813,206.00	5.6%
TOTAL, EXPENDITURES			2,662,906.59	2,813,206.00	5.6%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0%

BOND DESCRIPTION		GO Bond	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	28,190,000.00	28,190,000.00
Bonds from Acquired District			0.00
Bonds Sold		23,177,726.00	23,177,726.00
Subtotal		51,367,726.00	51,367,726.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		690,000.00	690,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	50,677,726.00	50,677,726.00
1. Restricted Balance, July 1	2004/05	2,747,511.27	2,747,511.27
2. Tax Receipts	2004/05	2,954,502.27	2,954,502.27
3. State and Federal Apportionments	2004/05		0.00
4. Other Designated Revenue	2004/05	65,204.47	65,204.47
5. Subtotal (Sum of lines 1 through 4)		5,767,218.01	5,767,218.01
6. Less: Actual Expenditures or Other Uses	2004/05	2,662,906.59	2,662,906.59
7. Restricted Balance, June 30 (Line 5 minus 6)	2004/05	3,104,311.42	3,104,311.42
8. Estimated Tax Receipts on the Unsecured Roll	2005/06	3,900,000.00	3,900,000.00
9. Estimated State and Federal Apportionments	2005/06		0.00
10. Other Estimated Revenue	2005/06	100,000.00	100,000.00
11. Subtotal (Sum of lines 7 through 10)		7,104,311.42	7,104,311.42
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2005/06	2,813,206.00	2,813,206.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2005/06	(4,291,105.42)	(4,291,105.42)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2005/06		0.00000
b) LEVIED	2005/06		0.00000



67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
A. REVENUES					
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	2,550,575.60	3,091,108.00	21.2%
5) TOTAL, REVENUES			2,550,575.60	3,091,108.00	21.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,921.17	178,204.00	35.1%
3) Employee Benefits		3000-3999	683,587.94	819,211.00	19.8%
4) Books and Supplies		4000-4999	56,186.21	150,000.00	167.0%
5) Services and Other Operating Expenses		5000-5999	1,722,490.06	2,375,100.00	37.9%
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			2,594,185.38	3,522,515.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,609.78)	(431,407.00)	889.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(43,609.78)	(431,407.00)	889.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	7,570,024.78	7,281,098.00	-3.8%
b) Audit Adjustments		9793	(245,317.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,324,707.78	7,281,098.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			7,324,707.78	7,281,098.00	-0.6%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	7,281,098.00	6,849,691.00	-5.9%
9878 Self Insurance Fund	9010	9780	1,225,715.00		
9884 Workers' Compensation Fund	9010	9780	2,937,563.00		
9967 Retiree Benefits Fund	9010	9780	3,117,820.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,148,598.00		
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	62,500.00		
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					
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			13,281,098.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	6,000,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Other Postemployment Benefits		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			6,000,000.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			7,281,098.00		

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	248,527.42	285,500.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,706,379.96	2,594,208.00	52.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	595,668.22	211,400.00	-64.5%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,550,575.60	3,091,108.00	21.2%
TOTAL, REVENUES			2,550,575.60	3,091,108.00	21.2%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,188.57	97,626.00	-1.6%
Clerical, Technical and Office Salaries		2400	32,732.60	80,578.00	146.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,921.17	178,204.00	35.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,939.43	17,463.00	59.6%
OASDI/Medicare/Alternative		3301-3302	8,380.51	13,097.00	56.3%
Health and Welfare Benefits		3401-3402	20,718.40	26,607.00	28.4%
Unemployment Insurance		3501-3502	712.05	1,113.00	56.3%
Workers' Compensation		3601-3602	1,095.42	2,910.00	165.7%
Retiree Benefits		3701-3702	638,997.35	754,279.00	18.0%
PERS Reduction		3801-3802	2,744.78	3,742.00	36.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			683,587.94	819,211.00	19.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,188.08	105,000.00	105.1%
Noncapitalized Equipment		4400	4,998.13	45,000.00	800.3%
TOTAL, BOOKS AND SUPPLIES			56,186.21	150,000.00	167.0%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Travel and Conferences		5200	1,778.69	4,000.00	124.9%
Dues and Memberships		5300	3,219.00	4,000.00	24.3%
Insurance		5400 - 5450	107,315.12	130,000.00	21.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,944.00	60,000.00	15.5%
Transfers of Direct Costs - Interfund		5750	85.68	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,557,721.57	2,176,500.00	39.7%
Communications		5900	426.00	600.00	40.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,722,490.06	2,375,100.00	37.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,594,185.38	3,522,515.00	35.8%

Description	Resource Codes	Object Codes	2004/05 Estimated Actuals	2005/06 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

CRITERIA & STANDARDS

This First Tier Review is for the General Fund
Any deviation triggers a Second Tier review - the Second Tier is in addition to all items in the First Tier.

Criteria
1. AVERAGE DAILY ATTENDANCE

Standard
ADA has not been overestimated in 1) The first prior year (2004/05) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
(Form A, the sum of lines 3, 6, and 25, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2002/03)	21,887.00	22,160.88	.9876
Second Prior Year (2003/04)	22,934.00	22,969.95	.9984
First Prior Year (2004/05)	23,559.00	23,039.80	1.0225

Comparison to ADA Standard

- a. Based on the data reported, your district overestimated ADA in excess of the standard ADA variance level for your size district in 2004/05 and completion of a Second Tier Review is required. Please explain below or on a separate attachment why your district overestimated ADA in excess of the standard ADA variance level.
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

The past year's ADA growth averaged 2-3% in the previous years. The district projected 2.5% growth or 583 ADA for 2004-05. As the year proceeded the district reduced its' budget accordingly. See attached Board Agenda for explanation. The district had staffed to meet this level of growth and this was a contributing factor to the 2004-05 deficit spending.

BOARD AGENDA

REGULAR MEETING

May 26, 2005

Study, Information & Review

TO: BOARD OF EDUCATION

PRESENTED BY: Robert Stranger, Ph.D., Assistant Superintendent, Business Services

SUBJECT: Preliminary 2005-06 Budget Update.

GOAL: Budget Planning

BACKGROUND: The District's Preliminary 2005-06 Budget shows the District is deficit spending its unrestricted resources (ADA funds) by \$4,926,104. The State requires the District to keep 3% (or \$5,121,154) in this Reserve. The District will need to cut its preliminary 2005-06 budget by at least \$5 million (2.94% of the preliminary budget).

The reasons for the decline in reserves are:

- The unrestricted deficit spending (\$3,234,693) that occurs in 2004-05.
- The District projected the Average Daily Attendance to grow by 583 ADA (2.5%) when it adopted its 2004-05 budget in June 2004. This growth rate was conservative based on the growth from the past 3 years. The District's budgeted Average Daily Attendance (ADA) projection had steadily decreased as the below chart shows. Each 2004-05 ADA is worth \$4,964 or \$27.58 per student-day.

<u>Event</u>	<u>Date</u>	<u>Growth Projection</u>	<u>Decrease</u>
Adopted Budget	Jun 04	583 (2.5% of 03-04)	0
First Interim	Dec 15, 04	348	235
Second Interim (P-1)	Mar 15, 05	263	85
Actual P-2 Report	Apr 15, 05	72	191

The revised ADA is \$2,536,604 (\$4,964 x (583-72 ADA)).

At a minimum, we must reach the 3% reserve for the 2005-06 Budget to be approved by the County Office. Staff's recommendation is to develop a budget reserve of no less than 5%. Reductions are advisable for two reasons:

- The District is still negotiating with CSEA for the 2004-05 contract. AB2756 (Dauscher) requires that the superintendent and CBO certify the District can afford the tentative agreement over a three year period and
- The District cannot continue to give more in its total compensation package than it receives in its COLA for the 2005-06 fiscal year. For example, the COLA for 2004-05 was 2.143% and the recently negotiated ACE package had a total cost of 6.5%, which included: step advance, column movement, increased statutory benefits, increased health & welfare, and salary COLA.

At the direction of the Superintendent, the Budget Committee was convened three weeks ago and the Fiscal Services Department has shared this information with the Committee. The Committee is comprised of members from both bargaining units, community, and management. The Committee has been asked to formulate a budget reduction plan that considers all aspects of the District.

Criteria	Standard			
2. DEFICIT SPENDING	Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First and second prior years OR 2) First and third prior years has not exceeded the following variance levels:			
	Variance Level	ADA Range		
	.0165	0	to	300
	.0132	301	to	1,000
	.0099	1,001	to	30,000
	.0066	30,001	to	400,000
	.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Deficit Spending Variance Level (Form 01)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 01:

Fiscal Year	Operating Expenditure (Form 01, Sec. B)	Deficit Spending * (Form 01, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2002/03)	148,424,432.98	6,880,039.79	.0464
Second Prior Year (2003/04)	147,330,517.23	0.00	.0000
First Prior Year (2004/05)	159,653,120.90	2,980,282.44	.0187
Budget Year (2005/06)	165,385,253.00	0.00	.0000

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).

- b. Based on the data reported, your district had a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03 and completion of a Second Tier Review is required. Please explain below or on a separate attachment why your district's deficit spending levels are in excess of the standard deficit spending variance level.

See item 1b explanation

Criteria	Standard												
3. RESERVES	Available reserves are not less than the following percentages as applied to total expenditures*, transfers out, and other uses (except as provided for in Education Code Section 33128):												
	<table border="1"> <thead> <tr> <th>Percentage Level</th> <th>ADA Range</th> </tr> </thead> <tbody> <tr> <td>5% or 50,000 (greater of)</td> <td>0 to 300</td> </tr> <tr> <td>4% or 50,000 (greater of)</td> <td>301 to 1,000</td> </tr> <tr> <td>3%</td> <td>1,001 to 30,000</td> </tr> <tr> <td>2%</td> <td>30,001 to 400,000</td> </tr> <tr> <td>1%</td> <td>400,001 and Over</td> </tr> </tbody> </table>	Percentage Level	ADA Range	5% or 50,000 (greater of)	0 to 300	4% or 50,000 (greater of)	301 to 1,000	3%	1,001 to 30,000	2%	30,001 to 400,000	1%	400,001 and Over
Percentage Level	ADA Range												
5% or 50,000 (greater of)	0 to 300												
4% or 50,000 (greater of)	301 to 1,000												
3%	1,001 to 30,000												
2%	30,001 to 400,000												
1%	400,001 and Over												

Your Minimum Reserve Level is: 3%
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

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

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No _____
 b. If yes, enter the name(s) of the SELPA(s): _____
2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No _____
 If no, pass-through funds cannot be excluded.
 b. If yes, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is:
 Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's A) Recommended Reserve Amount & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

1. Total expenditures, transfers out, and other uses (Fund 01, Objects 1000-7999) 167,075,557.00
2. Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3) 0.00
3. Net Expenditures, Transfers Out, and Other Uses (Line A1 less Line A2) 167,075,557.00
4. Recommended minimum reserve percentage 3%
5. Total (Line A3 x Line A4) 5,012,266.71
6. Recommended minimum reserve amount for this district (Line A5 or the greater of Line A5 or \$50,000 for a district with less than 1,001 ADA) 5,012,266.71

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770) 5,013,000.00
2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790) 1,532,681.79
3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770 0.00

4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790	0.00
Total District Budgeted UNRESTRICTED Reserves	6,545,681.79

Comparison to Minimum Reserve Standard

a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

SUPPLEMENTAL INFORMATION

A. Multiyear Projection

Based on the required multiyear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

N/A

B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

Fiscal Year	Ending Fund Balance	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	12,885,599.89		
First Prior Year (2004/05)	9,905,317.45	(2,980,282.44)	-23.13%
Budget Year (2005/06)	9,905,317.45	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

N/A

C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No _____

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

E. Analysis of Change in Special Education Funding

Resource	Object	Description	2004/05 Actual	2005/06 Budget
6500	8091	Special Education ADA Transfer - Current Year	2,283,016.00	2,629,616.00
6500	8097	Property Tax Transfers	0.00	0.00
6500	8311	Special Education Master Plan - Current Year	0.00	0.00
6500	8791-	Special Education SELPA Transfers from Districts,		
	8793	County Offices, or JPAs	9,400,898.00	10,869,643.00
Less:6500	7221-	Special Education SELPA Transfers to Districts,		
	7223	County Offices, or JPAs	0.00	0.00
3310	8181	Special Education, Entitlement Per UDC	3,262,911.00	3,305,578.00
		Total Revenues	14,946,825.00	16,804,837.00
		Percentage of Change		12.43%

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

The \$346,600 increase in SDC transfer was due to increase in SDC ADA as well as 4.23 COLA & growth. The \$1,468,745 in state portion due to:

1) \$868,745 of increase in ADA, COLA & growth; and 2) \$600,000 EVSELPA's out of home (foster) revenue.

The local assistance increase of \$42,667 is due to increase in UDC.

F. Multivear Commitments

Complete the following table for all significant multiyear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2005/06 fiscal year and the following two years, and the funding source of the payment. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2005 Principal Only	2005/06 Payment (P & I)	2006/07 Payment (P & I)	2007/08 Payment (P & I)	Fund/Object Code/ Resource
General Obligation Bonds	23	50,677,726.00	2,867,152.84	2,927,355.00	3,007,005.00	51/0000/7438/7439
State School Building Loans						
Other Postemployment Benefits	30	30,692,000.00	616,632.00	765,479.00	953,032.00	01/0000/3702
Compensated Absences		1,306,086.00				Various
Certificate of Participation	14	8,515,000.00	794,605.00	795,025.00	794,275.00	01/0000/7438/7439
Capital Leases	2	173,696.03	92,842.32	92,842.32		01/0000/7438/7439
Other Commitments:						
SERP	4	1,520,998.00	506,010.00	506,010.00	506,010.00	01/0000/3931
Classroom Leases-Scotsman	*		476,612.00	476,612.00	476,612.00	25/9812/5610
Classroom Leases-Modtech	*		143,505.00	143,505.00	143,505.00	25/9812/5610
Classroom Leases-Class Leasing	*		19,488.00	19,488.00	19,488.00	25/9812/5610
Student Services Center	5		190,414.00	190,414.00	190,414.00	25/9811/5610
Interim Housing-Scotsman	*		20,876.00	20,876.00	20,876.00	21/000/5610

Comments:

*Month to Month Leases

G. Change in Contributions

Determine the change in contributions for the budget and prior years.

Third Prior Year (2002/03) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	<u>6,490,566.33</u>
Second Prior Year (2003/04) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	<u>4,316,921.00</u>
Percentage of change over prior year	<u>-33.49%</u>
First Prior Year (2004/05) Contributions (Form 01, Unrestricted Column, Line D3)	<u>(5,131,925.95)</u>
Percentage of change over prior year	<u>-218.88%</u>
Budget Year (2005/06) Contributions (Form 01, Unrestricted Column, Line D3)	<u>(7,659,885.00)</u>
Percentage of change over prior year	<u>49.26%</u>

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

In 2004-05 RMA contribution was 2.0% of budgeted expenditures in 2005-06 this will increase to 3.0% of budgeted expenditures, this is an increase of \$1,818,000. Also a contribution of \$593,489 is needed in order to operate the intensive instruction tutoring program at the same level as in 2004-05, this program was rolled into the AB825 pupil retention block grant and funding was reduced.

H. Retiree Health and Welfare Benefits Liability

1. Are the health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method?

Pay-as-you-go

2. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year		
	2005/06	2006/07	2007/08
No. of Retirees Receiving Benefits	<u>92.00</u>	<u>82.00</u>	<u>62.00</u>
Total Annual Cost	<u>511,657.00</u>	<u>461,565.00</u>	<u>382,921.00</u>
Annual District Contribution	<u>544,657.00</u>	<u>461,565.00</u>	<u>382,921.00</u>
Annual Retiree Contribution			

3. If your plan provides Health and Welfare benefits for retirees over the age of 65:

- a. What is the unfunded liability for providing this benefit? _____
- b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability. _____

I. Temporary Borrowings Between Funds

Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:

N/A

J. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

K. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.

None noted

L. Status of Employee Salary and Benefit Negotiations

PLEASE NOTE If salary and benefit negotiations are not finalized, 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. The county superintendent shall review the analysis relative to the Criteria and Standards, and may provide written comments to the president of the district governing board, and the district superintendent.

Certificated Employees

1. Enter the number of certificated FTEs included in the budget. 1,328.97
2. Enter the number of certificated FTEs included in the prior year's second interim report. 1,285.70
3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2004/05)	_____
Budget Year (2005/06)	_____
First Subsequent Year (2006/07)	_____
Second Subsequent Year (2007/08)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 883,845.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
 1. Salaries _____
 2. Health and Welfare Benefits _____
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2004/05)	2,487,593.00	_____
Budget Year (2005/06)	2,579,523.00	3.70%
First Subsequent Year (2006/07)	2,662,075.00	3.20%
Second Subsequent Year (2007/08)	_____	0.00%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA)

Yes _____

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2005/06)	9.62%
First Subsequent Year (2006/07)	10.00%
Second Subsequent Year (2007/08)	10.00%

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

N/A

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

General Fund unrestricted and restricted revenue
COLA & Growth

Classified Employees

1. Enter the number of classified FTEs included in the budget. 698.19
2. Enter the number of classified FTEs included in the prior year's second interim report. 692.87
3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2004/05)	_____
Budget Year (2005/06)	_____
First Subsequent Year (2006/07)	_____
Second Subsequent Year (2007/08)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 353,288.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
 1. Salaries _____
 2. Health and Welfare Benefits _____

4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2004/05)	<u>450,495.00</u>	_____
Budget Year (2005/06)	<u>455,232.00</u>	<u>1.05%</u>
First Subsequent Year (2006/07)	<u>460,240.00</u>	<u>1.10%</u>
Second Subsequent Year (2007/08)	<u>464,800.00</u>	<u>0.99%</u>

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2005/06)	<u>9.62%</u>
First Subsequent Year (2006/07)	<u>10.00%</u>
Second Subsequent Year (2007/08)	<u>10.00%</u>

6. List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.).

N/A

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

See certificated #7

THIS IS THE END OF THE FIRST TIER REVIEW.

You Must Complete the Second Tier Review Form -- Please Click the Second Tier Tab Below

SECOND TIER REVIEW FOR THE BUDGET YEAR - GENERAL FUND

Deviations must be explained in writing. Explanations should be concise and to the point.

Completion of the Second Tier Review is required if at least one of the following four situations apply:

1. Your district has overestimated ADA in excess of the variance level for districts of your size in either
a) 2004/05 or b) at least two of the three previous years, or
2. Your district has deficit spending levels in excess of the variance level for districts of your size in either
a) 2003/04 and 2004/05 or b) 2002/03 and 2004/05, or
3. Your district's budgeted unrestricted reserves for economic uncertainties are below the state's recommended reserve levels for districts of your size, or
4. Your county office of education specifically requests such a review.

Criteria	Standard
1. REVENUE LIMIT	Budgeted revenue limit has not increased or decreased by more than the change in the Base Revenue Limit (BRL) per ADA plus the change in Revenue Limit ADA from the prior year.

(For Basic Aid Districts, calculate the change in revenue limit in Step 1 below by using the total revenue limit property taxes, miscellaneous taxes and community redevelopment funds reported on Form RL instead of the 'BRL per ADA.' Omit Step 2, and complete the remaining sections.)

Calculate the change in BRL per ADA plus Revenue Limit ADA by performing steps 1 and 2 below.

Step 1 - Change in BRL per ADA

a. Budget Year BRL per ADA (Form RL)	5,175.03
b. Prior Year BRL per ADA (Form RL)	4,964.03
c. Difference (a minus b)	211.00
d. Percentage change in BRL per ADA (c divided by b)	4.25%

Step 2 - Change in Revenue Limit ADA

a. Budgeted estimated revenue limit ADA (Form A)	23,455.40
b. Prior Year actual revenue limit ADA (Form A)	23,106.29
c. Difference (a minus b)	349.11
d. Percentage change in revenue limit ADA (c divided by b)	1.51%

<u>Step 3 - Change in BRL per ADA plus revenue limit ADA (Sum of % from steps 1d and 2d)</u>	<u>5.76%</u>
--	--------------

District change in Revenue Limit

Determine the change in revenue limit for the budget and prior years.

Third Prior Year (2002/03) - Optional Total Revenue Limit (Form RL)	<u>99,078,020.22</u>
Second Prior Year (2003/04) - Optional Total Revenue Limit (Form RL)	<u>108,889,761.56</u>
Percentage of change over prior year	<u>9.90%</u>
First Prior Year (2004/05) Total Revenue Limit (Form RL)	<u>113,336,196.51</u>
Percentage of change over prior year	<u>4.08%</u>
Budget Year (2005/06) Total Revenue Limit (Form RL)	<u>120,259,201.33</u>
Percentage of change over prior year	<u>6.11%</u>

Comparison to Revenue Limit Standard

Provide an explanation if the percentage of change in revenue limit for the budget year reflects an increase or decrease greater than the change in BRL per ADA plus revenue limit ADA:

N/A

Criteria	Standard
2. FEDERAL REVENUES	Budgeted federal revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Federal Revenues

Determine the change in federal revenues for the budget and prior years.

Third Prior Year (2002/03) - Optional Federal Revenues (Form 01)	9,313,803.52
Second Prior Year (2003/04) - Optional Federal Revenues (Form 01)	10,809,038.19
Percentage of change over prior year	16.05%
First Prior Year (2004/05) Federal Revenues (Form 01)	12,819,280.59
Percentage of change over prior year	18.60%
Budget Year (2005/06) Federal Revenues (Form 01)	12,763,146.00
Percentage of change over prior year	-0.44%

Comparison to Federal Revenue Standard

Provide an explanation if the percentage of change in federal revenues for the budget year reflects an increase or decrease greater than 10%:

N/A

Criteria	Standard
3. OTHER STATE REVENUES	Budgeted other state revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Other State Revenues

Determine the change in other state revenues for the budget and prior years.

Third Prior Year (2002/03) - Optional Other State Revenues (Form 01)	20,189,921.98
Second Prior Year (2003/04) - Optional Other State Revenues (Form 01)	22,736,452.00
Percentage of change over prior year	12.61%
First Prior Year (2004/05) Other State Revenues (Form 01)	22,151,134.99
Percentage of change over prior year	-2.57%
Budget Year (2005/06) Other State Revenues (Form 01)	21,184,337.00
Percentage of change over prior year	-4.36%

Comparison to Other State Revenues Standard

Provide an explanation if the percentage of change in other state revenues for the budget year reflects an increase or decrease greater than 10%:

N/A

Criteria	Standard
4. LOCAL REVENUES	Budgeted local revenues have not increased or decreased by more than 10% from the prior year revenues.

Change in Local Revenues

Determine the change in local revenues for the budget and prior years.

Third Prior Year (2002/03) - Optional Local Revenues (Form 01)	<u>10,490,159.05</u>
Second Prior Year (2003/04) - Optional Local Revenues (Form 01)	<u>10,571,967.59</u>
Percentage of change over prior year	<u>0.78%</u>
First Prior Year (2004/05) Local Revenues (Form 01)	<u>10,417,695.88</u>
Percentage of change over prior year	<u>-1.46%</u>
Budget Year (2005/06) Local Revenues (Form 01)	<u>12,080,225.00</u>
Percentage of change over prior year	<u>15.96%</u>

Comparison to Local Revenues Standard

Provide an explanation if the percentage of change in local revenues for the budget year reflects an increase or decrease greater than 10%:

This change is due to the increase in special ed revenue per the EVSELPA projections. See previously explanation tier one SE revenue increase

<u>Criteria</u>	<u>Standard</u>
5. SALARIES & BENEFITS	Budgeted salaries and benefits have not increased or decreased by more than the change in the Base Revenue Limit per ADA, plus the change in revenue limit ADA from the prior year.
Change in BRL per ADA plus revenue limit ADA (Criteria #1, Step 3)	<u>5.76%</u>
<u>Change in Salaries & Benefits</u>	
Determine the change in salaries and benefits for the budget and prior years.	
Third Prior Year (2002/03) - Optional	
Certificated Salaries (Form 01, Line B.1)	<u>74,138,923.78</u>
Classified Salaries (Form 01, Line B.2)	<u>23,536,702.53</u>
Employee Benefits (Form 01, Line B.3)	<u>25,301,381.43</u>
Total Salaries and Benefits	<u>122,977,007.74</u>
Second Prior Year (2003/04) - Optional	
Certificated Salaries (Form 01, Line B.1)	<u>75,179,004.67</u>
Classified Salaries (Form 01, Line B.2)	<u>22,377,214.88</u>
Employee Benefits (Form 01, Line B.3)	<u>27,830,583.09</u>
Total Salaries and Benefits	<u>125,386,802.64</u>
Percentage of change over prior year	<u>1.96%</u>
First Prior Year (2004/05)	
Certificated Salaries (Form 01, Line B.1)	<u>79,104,210.93</u>
Classified Salaries (Form 01, Line B.2)	<u>24,527,102.99</u>
Employee Benefits (Form 01, Line B.3)	<u>28,928,005.97</u>
Total Salaries and Benefits	<u>132,559,319.89</u>
Percentage of change over prior year	<u>5.72%</u>
Budget Year (2005/06)	
Certificated Salaries (Form 01, Line B.1)	<u>83,272,964.00</u>
Classified Salaries (Form 01, Line B.2)	<u>26,808,610.00</u>
Employee Benefits (Form 01, Line B.3)	<u>34,336,301.00</u>
Total Salaries and Benefits	<u>144,417,875.00</u>
Percentage of change over prior year	<u>8.95%</u>

Comparison to Salaries & Benefits Standard

Provide an explanation if the percentage of change in salaries and benefits for the budget year reflects an increase or decrease greater than the change in BRL per ADA plus the change in revenue limit ADA:

N/A

<u>Criteria</u>	<u>Standard</u>	
6. BOOKS AND SUPPLIES	Budgeted books and supplies have not increased or decreased by more than 1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater) from the prior year.	
Books and Supplies Standard (Greater of % from Criteria #1, Step 3 or 10%)		<u>10.00%</u>
<u>Change in Books & Supplies</u>		
Determine the change in books and supplies for the budget and prior years.		
Third Prior Year (2002/03) - Optional Books and Supplies (Form 01, Line B.4)		<u>9,553,657.02</u>
Second Prior Year (2003/04) - Optional Books and Supplies (Form 01, Line B.4)		<u>7,737,609.80</u>
Percentage of change over prior year		<u>-19.01%</u>
First Prior Year (2004/05) Books and Supplies (Form 01, Line B.4)		<u>10,440,449.70</u>
Percentage of change over prior year		<u>34.93%</u>
Budget Year (2005/06) Books and Supplies (Form 01, Line B.4)		<u>5,614,214.00</u>
Percentage of change over prior year		<u>-46.23%</u>

Comparison to Books and Supplies Standard

Provide an explanation if the percentage of change in books and supplies for the budget year reflects an increase or decrease greater than
1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater):

The 2005/06 budget year only contains CY entitlements and not carryover expenditures like the PYs.

<u>Criteria</u>	<u>Standard</u>	
7. SERVICES AND OTHER OPERATING EXPENSES	Budgeted services and other operating expenses have not increased or decreased by more than 1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater) from the prior year.	
Services and Other Operating Expenses Standard (Greater of % from Criteria #1, Step 3 or 10%)		<u>10.00%</u>
<u>Change in Services and Other Operating Expenses</u>		
Determine the change in services and other operating expenses for the budget and prior years.		
Third Prior Year (2002/03) - Optional Services & Other Operating Expenses (Form 01, Line B.5)		<u>10,267,167.45</u>
Second Prior Year (2003/04) - Optional Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		<u>10,272,706.23</u> <u>0.05%</u>
First Prior Year (2004/05) Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		<u>11,251,289.93</u> <u>9.53%</u>
Budget Year (2005/06) Services & Other Operating Expenses (Form 01, Line B.5) Percentage of change over prior year		<u>12,189,562.00</u> <u>8.34%</u>

Comparison to Services and Other Operating Expenses Standard

Provide an explanation if the percentage of change in services and other operating expenses for the budget year reflects an increase or decrease greater than 1) 10% or 2) the change in BRL per ADA plus revenue limit ADA (whichever is greater):

N/A

Criteria	Standard
8. CAPITAL OUTLAY	Budgeted capital outlay has not increased or decreased by more than 40% from the prior year.

Change in Capital Outlay

Determine the change in capital outlay for the budget and prior years.

Third Prior Year (2002/03) - Optional Capital Outlay (Form 01, Line B.6)	1,912,702.54
Second Prior Year (2003/04) - Optional Capital Outlay (Form 01, Line B.6)	991,061.34
Percentage of change over prior year	-48.19%
First Prior Year (2004/05) Capital Outlay (Form 01, Line B.6)	1,877,219.57
Percentage of change over prior year	89.42%
Budget Year (2005/06) Capital Outlay (Form 01, Line B.6)	1,103,469.00
Percentage of change over prior year	-41.22%

Comparison to Capital Outlay Standard

Provide an explanation if the percentage of change in capital outlay for the budget year reflects an increase or decrease greater than 40%:

See explanation on page 7 of 2nd tier review. Also district expended funds for the new Student Services Center @ 851 So. Mt Vernon in 2004-05.

<u>Criteria</u>	<u>Standard</u>
9. OTHER OUTGO	Budgeted other outgo has not increased or decreased by more than 40% from the prior year.

Change in Other Outgo

Determine the change in other outgo for the budget and prior years.

Third Prior Year (2002/03) - Optional Other Outgo (Form 01, Line B.7)	<u>3,973,220.23</u>
Second Prior Year (2003/04) - Optional Other Outgo (Form 01, Line B.7)	<u>3,176,154.22</u>
Percentage of change over prior year	<u>-20.06%</u>
First Prior Year (2004/05) Other Outgo (Form 01, Line B.7)	<u>3,915,014.81</u>
Percentage of change over prior year	<u>23.26%</u>
Budget Year (2005/06) Other Outgo (Form 01, Line B.7)	<u>2,568,772.00</u>
Percentage of change over prior year	<u>-34.39%</u>

Comparison to Other Outgo Standard

Provide an explanation if the percentage of change in other outgo for the budget year reflects an increase or decrease greater than 40%:

N/A

Criteria	Standard
10. OTHER FINANCING SOURCES	Budgeted other financing sources have not increased or decreased by more than 40% from the prior year.

Change in Other Financing Sources

Determine the change in other financing sources for the budget and prior years.

Third Prior Year (2002/03) - Optional	
Other Financing Sources (Form 01, Lines D1a plus D2a)	1,932,345.37
Second Prior Year (2003/04) - Optional	
Other Financing Sources (Form 01, Lines D1a plus D2a)	0.00
Percentage of change over prior year	-100.00%
First Prior Year (2004/05)	
Other Financing Sources (Form 01, Lines D1a plus D2a)	0.00
Percentage of change over prior year	0.00%
Budget Year (2005/06)	
Other Financing Sources (Form 01, Lines D1a plus D2a)	0.00
Percentage of change over prior year	0.00%

Comparison to Other Financing Sources Standard

Provide an explanation if the percentage of change in other financing sources for the budget year reflects an increase or decrease greater than 40%:

N/A

<u>Criteria</u>	<u>Standard</u>
11. OTHER FINANCING USES	Budgeted other financing uses have not increased or decreased by more than 40% from the prior year.

Change in Other Financing Uses

Determine the change in other financing uses for the budget and prior years.

Third Prior Year (2002/03) - Optional	
Other Financing Uses (Form 01, Lines D1b plus D2b)	<u>1,533,672.38</u>
Second Prior Year (2003/04) - Optional	
Other Financing Uses (Form 01, Lines D1b plus D2b)	<u>2,257,995.42</u>
Percentage of change over prior year	<u>47.23%</u>
First Prior Year (2004/05)	
Other Financing Uses (Form 01, Lines D1b plus D2b)	<u>2,971,297.00</u>
Percentage of change over prior year	<u>31.59%</u>
Budget Year (2005/06)	
Other Financing Uses (Form 01, Lines D1b plus D2b)	<u>1,690,304.00</u>
Percentage of change over prior year	<u>-43.11%</u>

Comparison to Other Financing Uses Standard

Provide an explanation if the percentage of change in other financing uses for the budget year reflects an increase or decrease greater than 40%:

The district is forgoing its' annual contribution to it's special reserve for other than capital outlay.

GENERAL FUND TREND ANALYSIS

NOTE: Enter the most current data available (unaudited or audited).

ITEM	YEAR	AMOUNTS	% CHANGE OVER PRIOR YEAR
K-12 REGULAR ADA EXCLUDING ADULTS (Form A, Annual Report Column, Lines 3, 6, and 25)	2002/03 Annual ADA	22,160.88	
	2003/04 Annual ADA	23,105.80	4.26%
	2004/05 Annual ADA	23,039.80	-0.29%
	Budgeted ADA	23,385.42	1.50%
OPERATING REVENUES (Form 01, Section A)	2002/03 Revenues	141,145,720.20	
	2003/04 Revenues	153,078,537.91	8.45%
	2004/05 Revenues	159,644,135.46	4.29%
	Budgeted Revenues	167,075,557.00	4.65%
OPERATING EXPENDITURES (Form 01, Section B)	2002/03 Expenditures	148,424,432.98	
	2003/04 Expenditures	147,330,517.23	-0.74%
	2004/05 Expenditures	159,653,120.90	8.36%
	Budgeted Expenditures	165,385,253.00	3.59%
OPERATING SURPLUS OR DEFICIT (Form 01, Section C)	2002/03 Surplus/Deficit	(7,278,712.78)	
	2003/04 Surplus/Deficit	5,748,020.68	-178.97%
	2004/05 Surplus/Deficit	(8,985.44)	-100.16%
	Budgeted Surplus/Deficit	1,690,304.00	-18911.59%
ENDING GENERAL FUND BALANCE (Form 01, Section F2)	2002/03 Fund Balance	9,784,759.63	
	2003/04 Fund Balance	12,885,599.89	31.69%
	2004/05 Fund Balance	9,905,317.45	-23.13%
	Budgeted Fund Balance	9,905,317.45	0.00%
UNRESTRICTED RESERVES DESIGNATED FOR ECONOMIC UNCERTAINTIES (DEU) (Form 01, Section F, 2b Object 9770, Unrestricted)	2002/03 DEU	4,500,000.00	
	2003/04 DEU	4,700,000.00	4.44%
	2004/05 DEU	4,900,000.00	4.26%
	Budgeted DEU	5,013,000.00	2.31%

THIS IS THE END OF THE SECOND TIER REVIEW



This First Tier Review is for Fund 11 - Adult Education Fund

Criteria	Standard
1. AVERAGE DAILY ATTENDANCE	ADA has not been overestimated in 1) The first prior year (2004/05) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
(Form A, line 16, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2002/03)	<u>145.00</u>	<u>143.48</u>	<u>1.0106</u>
Second Prior Year (2003/04)	<u>140.00</u>	<u>132.45</u>	<u>1.0570</u>
First Prior Year (2004/05)	<u>115.00</u>	<u>100.30</u>	<u>1.1466</u>

Comparison to ADA Standard

- a. Based on the data reported, your district overestimated ADA in excess of the standard ADA variance level for your size district in 2004/05. Please explain below or on a separate attachment why your district overestimated ADA in excess of the standard ADA variance level.

- b. Based on the data reported, your district overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years. Please explain below or on a separate attachment why your district overestimated ADA in excess of the standard ADA variance level.

Criteria
2. DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11):

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 11:

Fiscal Year	Operating Expenditure (Form 11, Sec. B)	Deficit Spending * (Form 11, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2002/03)	382,002.00	0.00	.0000
Second Prior Year (2003/04)	313,318.00	19,673.00	.0628
First Prior Year (2004/05)	248,981.00	0.00	.0000
Budget Year (2005/06)	299,748.00	0.00	.0000

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).

- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 11, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	0.00		
First Prior Year (2004/05)	0.00	0.00	0.00%
Budget Year (2005/06)	0.00	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 11, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)?
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

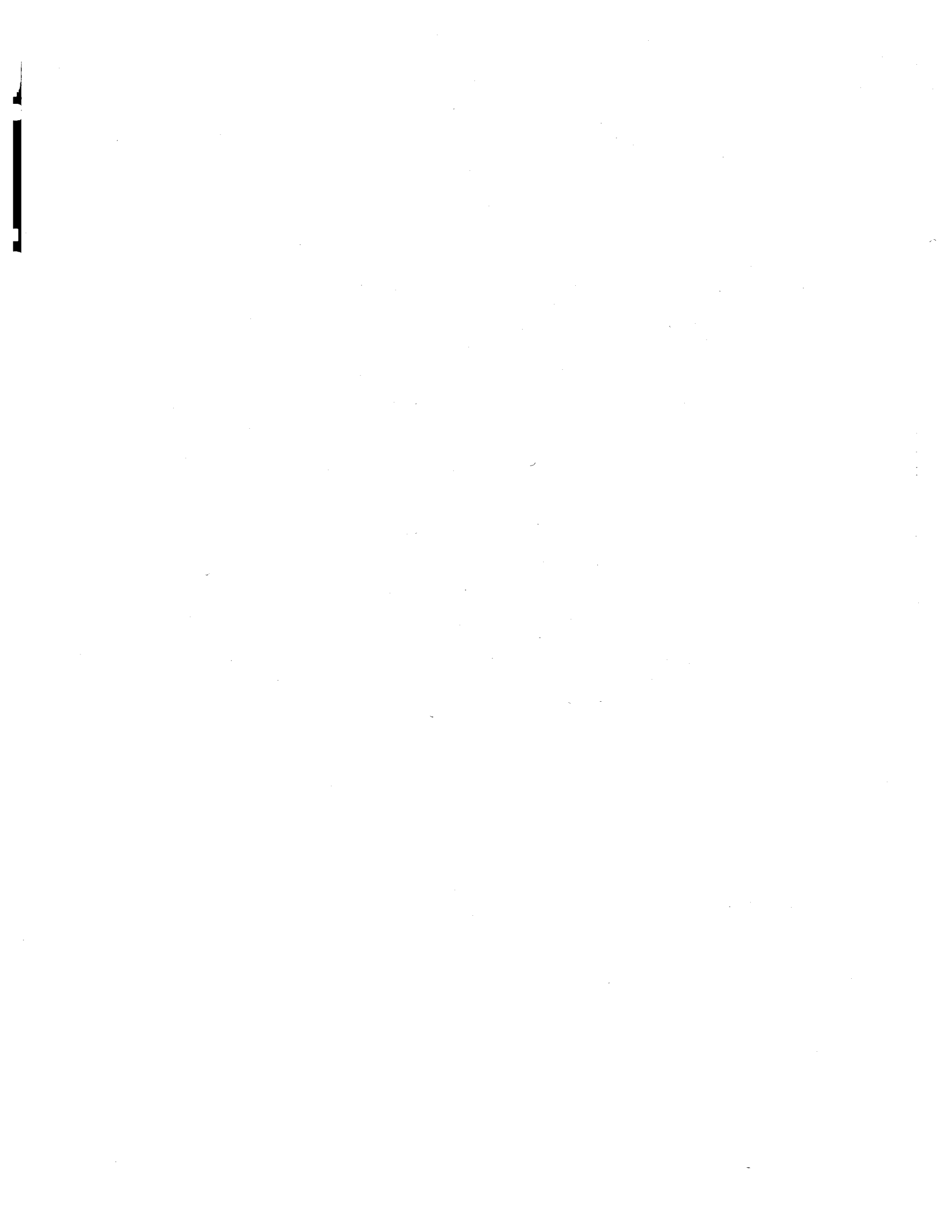
No _____

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures?
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

THIS IS THE END OF THE FIRST TIER REVIEW.



This First Tier Review is for Fund 12 - Child Development Fund

Criteria

DEFICIT SPENDING

Standard

Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 12)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 12:

Fiscal Year	Operating Expenditure (Form 12, Sec. B)	Deficit Spending * (Form 12, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2002/03)	<u>2,828,111.91</u>	<u>0.00</u>	<u>.0000</u>
Second Prior Year (2003/04)	<u>2,794,949.17</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2004/05)	<u>2,777,627.95</u>	<u>118,844.95</u>	<u>.0428</u>
Budget Year (2005/06)	<u>2,899,009.00</u>	<u>0.00</u>	<u>.0000</u>

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).

- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 12, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	459,141.76		
First Prior Year (2004/05)	340,296.81	(118,844.95)	-25.88%
Budget Year (2005/06)	361,704.81	21,408.00	6.29%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Special Revenue Fund

Criteria
DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 13:

Fiscal Year	Operating Expenditure (Form 13, Sec. B)	Deficit Spending * (Form 13, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2002/03)	<u>6,887,211.00</u>	<u>41,280.05</u>	<u>.0060</u>
Second Prior Year (2003/04)	<u>7,030,832.58</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2004/05)	<u>7,240,523.43</u>	<u>0.00</u>	<u>.0000</u>
Budget Year (2005/06)	<u>8,055,715.00</u>	<u>180,715.00</u>	<u>.0224</u>

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2003/04).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2004/05 and 2002/03).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 13, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2003/04)	1,443,351.23		
First Prior Year (2004/05)	1,685,383.73	242,032.50	16.77%
Budget Year (2005/06)	1,504,668.73	(180,715.00)	-10.72%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 13, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)?

No

2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures?

No

2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 14, Line F-2)	Net Inc./((Dec.) Over Prior Year	Percentage Inc./((Dec.)
Second Prior Year (2003/04)	1,472,853.24		
First Prior Year (2004/05)	2,494,561.00	1,021,707.76	69.37%
Budget Year (2005/06)	1,880,740.00	(613,821.00)	-24.61%

Provide an explanation if the fund balance has declined for the last two fiscal years:

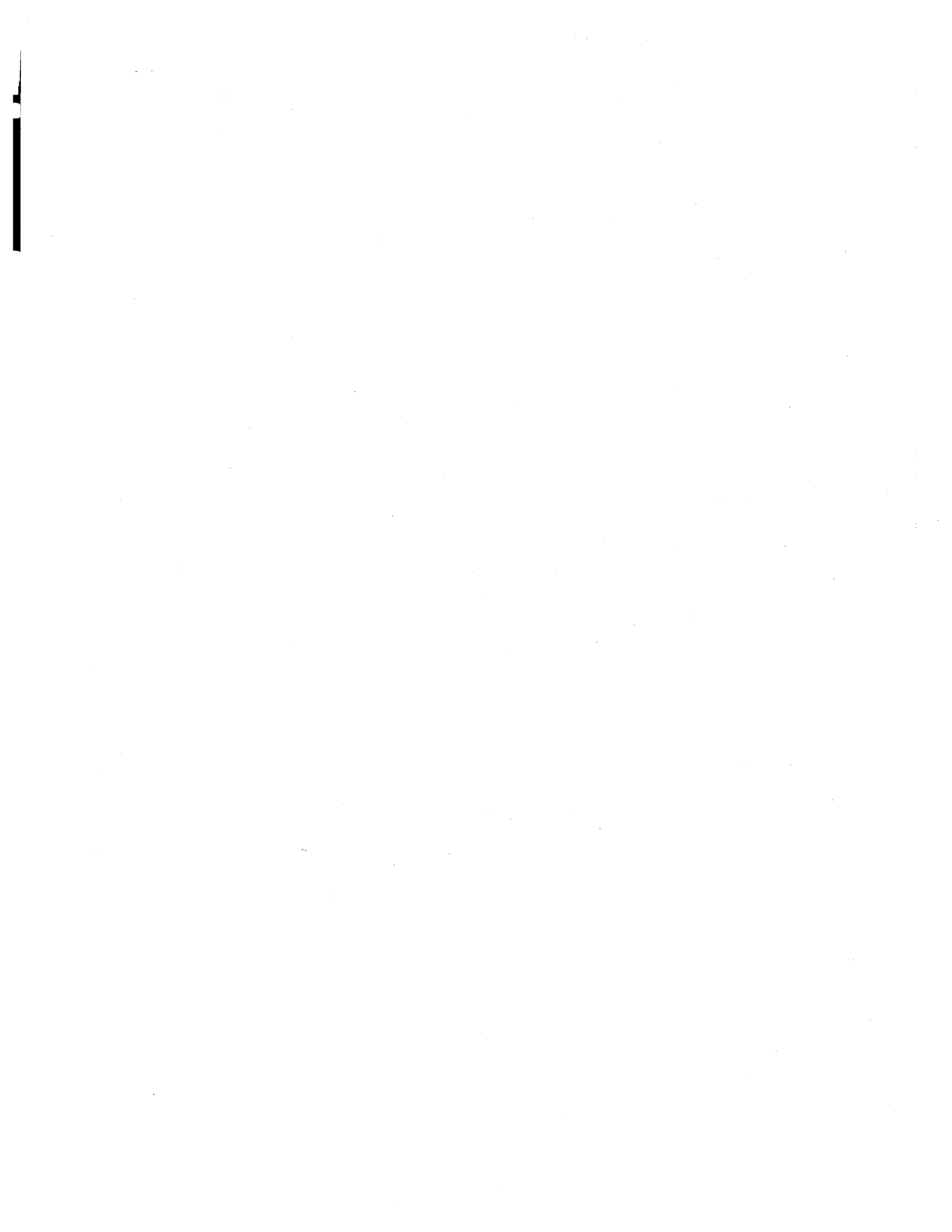
B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)? No _____
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No _____
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.



SUPPORTING SCHEDULES



July 1 Budget (Single Adoption)
2004/05 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	2,856,504.36		0.00	2,856,504.36
2. State Lottery Revenue	8560	3,018,284.00		544,227.00	3,562,511.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
5. Total Available (Sum Lines A1 through A4)		5,874,788.36	0.00	544,227.00	6,419,015.36
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	483,770.41			483,770.41
2. Classified Salaries	2000-2999	274,131.29			274,131.29
3. Employee Benefits	3000-3999	128,705.97			128,705.97
4. Books and Supplies	4000-4999	1,773,220.08		542,985.88	2,316,205.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,208,754.37			1,208,754.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	286,683.24			286,683.24
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	58,013.00		1,241.12	59,254.12
9. Direct Support Costs	7300-7399	7,139.00			7,139.00
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		4,220,417.36	0.00	544,227.00	4,764,644.36
C. ENDING BALANCE					
(Must equal Line A5 minus Line B12)	979Z	1,654,371.00	0.00	0.00	1,654,371.00

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

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



July 1 Budget (Single Adoption)
2005/06 Budget
General Fund
Regional Occupational Program
Revenues, Expenditures, and Changes in Fund Balances

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

July 1 Budget (Single Adoption)
2005/06 Budget
General Fund
Regional Occupational Program
Revenues, Expenditures, and Changes in Fund Balances

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

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



July 1 Budget (Single Adoption)
2005/06 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(48,391.00)	0.00	(508,639.00)				
Other Sources/Uses Detail					0.00	1,890,304.00		
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	400.00	0.00	15,102.00	0.00				
Other Sources/Uses Detail					21,913.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	90,853.00	0.00	160,587.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(42,862.00)	296,940.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					968,791.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	36,000.00					
Other Sources/Uses Detail					199,600.00	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					1,000,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2005/06 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	0.00	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								
TOTALS	91,253.00	(91,253.00)	508,639.00	(508,639.00)	2,190,304.00	2,190,304.00		

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July 1 Budget (Single Adoption)
2005/06 Budget
Technical Review Checks

Colton Joint Unified

San Bernardino County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and RESOURCE	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and GOAL	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid. Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid. Combination Validation Check for FUND (all funds except for 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 8000 through 9999, except for 9791, 9793 and 9795)	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 9791, 9793, and 9795)	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUNCTION and OBJECT	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - All Account code combinations should be valid. Combination Validation Check for GOAL and FUNCTION	<u>PASSED</u>

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500, 6510, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (5710) must net to -0- by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (7310) must net to -0- by fund. PASSED

INTRA-FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (7370) must net to -0- by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (7310) must net to -0- by function. PASSED

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

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

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to -0- by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

EXCESS-DESIGNATIONS - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (9790) by fund and resource.

PASSED

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

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

PASSED

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

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
12	0000	8700	-96,000.00

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

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (Objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Taxes (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (line 40) on the RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (8011) should agree with Total State Aid Portion of Revenue Limit calculated on the RL (Line 40). PASSED

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

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

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

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit Supplemental Data must be provided. PASSED

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

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

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

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

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

CHK-UNBALANCED-DATA - (W) - If unbalanced or incomplete data exists in any of the forms, it must be corrected before an official export can be completed. PASSED

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

Checks Completed.

MULTI-YEAR PROJECTION

Account Codes	Description	Projected Budget 2005-06		First Year 2006-07		Second Year 2007-08		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
	Revenue Limit Sources, Total	118,257,533	2,790,316	121,047,849	2,939,993	130,361,377	3,076,859	133,438,237
8100-8299	Federal Revenues	231,000	12,532,146	12,763,146	12,782,789	240,332	13,038,445	13,278,777
8300-8599	Other State Revenues	10,570,851	10,613,488	21,184,337	11,016,798	11,312,692	11,358,319	22,671,011
8600-8799	Other Local Revenues	1,036,742	11,043,483	12,080,225	1,463,135	1,057,581	11,818,493	12,876,073
8910-8919	Other Financing Sources							
8980-8990	Contrib to Restricted	(7,659,885)	7,659,885			(8,389,687)	8,389,687	
	TOTAL REVENUES/SOURCES	122,436,241	44,639,316	167,075,557	45,862,501	134,582,295	47,681,803	182,264,098
	B. EXPENDITURES							
1	Certificated Salaries							
a.	Base Salaries	66,751,290	12,352,921	79,104,211	14,739,264	71,169,711	15,297,442	86,467,153
b.	Step & Column Movement 3%	1,736,675	742,848	2,479,523	442,178	2,135,091	458,923	2,594,015
c.	Growth Positions	45,735	1,643,495	1,689,230	116,000	580,000	232,000	812,000
d.	Certificated Salaries, Total	68,533,700	14,739,264	83,272,964	15,297,442	73,884,802	15,988,365	89,873,168
	Classified Salaries							
a.	Base Salaries	15,536,207	8,990,896	24,527,103	10,042,271	16,934,002	10,142,694	27,076,696
b.	Step & Column Movement 1%	288,358	166,875	455,233	100,423	169,340	101,427	270,767
c.	New Positions (eg SSC & Williams)	941,774	884,500	1,826,274				
d.	Classified Salaries, Total	16,766,339	10,042,271	26,808,610	10,142,694	17,103,342	10,244,121	27,347,463
	Employee Benefits							
3000-3999	Books and Supplies	26,673,261	7,663,040	34,336,301	8,429,344	32,274,646	9,272,278	41,546,924
4000-4999	Services	1,567,864	4,046,350	5,614,214	4,200,111	1,677,894	4,330,315	6,008,208
5000-5999	Capital Outlay	8,742,493	3,447,069	12,189,562	9,179,618	9,638,599	3,800,394	13,438,992
6000-6599	Other Outgo	501,162	602,307	1,103,469	602,307	0	0	0
7100-7299	Indirect Costs	946,522	1,622,250	2,568,772	1,683,896	946,522	1,736,096	2,682,618
7300-7399	Transfers Out	(2,006,613)	1,497,974	(508,639)	(2,082,864)	(2,147,433)	1,603,099	(544,334)
7610-7699	Transfers Out	711,513	978,791	1,690,304	711,513	711,513	978,791	1,690,304
	TOTAL EXPENDITURES & USES	122,436,241	44,639,316	167,075,557	46,508,904	134,089,885	47,953,459	182,043,343
	NET INCREASE (DECREASE) IN FUND BALANCE	(0)	0	0	(646,303)	482,411	(271,656)	220,755
	Beginning Balance	8,385,053	1,520,266	9,905,318	8,385,053	9,231,888	873,963	10,105,851
	Audit Adjustments							
	Net Beginning Balance	8,385,053	1,520,266	9,905,318	8,385,053	9,231,888	873,963	10,105,851
	Ending Balance June 30	8,385,053	1,520,266	9,905,318	9,231,888	9,724,299	602,307	10,326,606
	Components of Ending Fund Balance							
9711	Reserved Amounts	35,000	-	35,000	-	35,000	-	35,000
9712	Stores	150,000	-	150,000	-	150,000	-	150,000
9780	School Site Designations	1,654,371	-	1,654,371	-	1,654,371	-	1,654,371
9740	Legally Restricted Balance	-	1,520,266	1,520,266	873,963	-	602,307	602,307
9770	Economic Uncertainties @ 3%	5,012,267	(0)	5,012,267	(0)	5,461,300	(0)	5,461,300
9790	Undesignated Amount	1,533,415	(0)	1,533,415	(0)	2,423,628	(0)	2,423,628
	Total Components	8,385,053	1,520,266	9,905,318	9,231,888	9,724,299	602,307	10,326,606
	Total Unrestricted Reserves %	3.92%			4.23%		4.33%	



	ESTIMATED ACTUALS 2004-05	PROJECTED BUDGET 2005-06	FIRST YEAR 2006-07	SECOND YEAR 2007-08
Revenue Limit COLA	2.41% (\$117)	4.23% (\$211)	3.8% (\$197)	3.1% (\$167)
Revenue Limit Deficit	2.143%	1.129%	1.129%	1.129%
Base Revenue Limit (BRL)	\$ 4,964.03	\$ 5,175.03	\$ 5,372.03	\$ 5,539.03
ADA				
Growth Factor	0.31%	1.5%	1.5%	1.5%
Amount (2004-05 P-2)				
Regular Ed	22,543.42	22,734.42	22,916.19	23,259.93
Regular Ed Growth	72.00	300.77	343.74	348.90
Charter (2004-05 is final year)	119.00	(119.00)	-	-
Special Ed	490.87	539.19	547.28	555.49
Total	23,225.29	23,455.38	23,807.21	24,164.32
Lottery - Based on Annual ADA				
Unrestricted Rate	\$ 118.00	\$ 117.00	\$ 117.00	\$ 117.00
Restricted Rate	\$ 20.00	\$ 21.00	\$ 21.50	\$ 21.50
Equalization Aid	\$ 16.74	0	0	0
Full Implementation of Block Grant per SBCSS AB825 Workshop	NA	Yes	Yes	Yes
Categoricals (Basis & Change)				
Federal (no carryover budgeted)	Per Award Ltr	Per Grantor Projection	2.00%	2.00%
Other State (no carryover budgeted)	2.41%	4.23%	3.80%	3.10%
Reserve for Economic Uncertainties	3%	3%	3%	3%
Routine Repair & Maint Calculation	2% Adpted Budget	3% Adpted Budget	3% Adpted Budget	3% Adpted Budget
Certificated				
FTEs This Report	1,257.00	1,300.27	1,328.97	1,340.97
Growth (Adopted + Williams + Prog Imprvmt)	43.27	28.7	12.0	14
	1,300.27	1,328.97	1,340.97	1,354.97
Growth Teachers Budgeted at :				
Salaries (V,5)	\$ 58,800	\$ 58,800	\$ 58,800	\$ 58,800
Statutory Benefit Rate	13.3%	13.3%	13.3%	13.3%
H&W	\$ 8,452	\$8,452 less 2%	2005-06 + 10%	2006-07 + 10%
Step & Column	3%	3%	3%	3%
Classified Positions	692.87	698.19	No Additions/Deletions	No Additions/Deletions
Step	1%	1%	1%	1%
Salary Settlements (all groups)	2.50%	N/A	N/A	N/A
Additional STRS (2%)	NA	Yes	Yes	Yes
SUI (unemployment insurance)	0.65%	0.65%	0.65%	0.65%
Workers Comp Rate	1.000%	1.700%	1.700%	1.700%
Cashflow		Constitutional Advances -\$7M	Constitutional Advances -\$7M	Constitutional Advances -\$7M
June Deferral will not be recognized	TRUE	TRUE	TRUE	TRUE
Utilities	9%	9%	9%	9%
Budget Reductions by Budget Committee (see attached)	NA	Implemented	NA	NA
Retiree H&W Benefit Actuarial Study	Not Implmntd	Not Implmntd	Not Implmntd	Not Implmntd



