

COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

Adopted Budget 2009-2010



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Presented to Governing Board June 25, 2009

Table of Contents

Introductory Section	
Introduction to the District Budget.....	1
District Organization	2
General Fund Assumptions and Financial Section	
Enrollment	3
Summary of CBEDS (chart)	4
Staffing.....	5
Revenues	5
General Fund Revenue Sources (Chart)	7
Expenditures	8
General Fund Expenditures (Chart)	11
Fund Balance	12
Combine Unrestricted and Restricted Ending Fund Balance (Chart)	14
Other Operating Funds Financial Section	
Adult Education Fund	15
Child Development Fund	16
Nutrition Services Fund	17
Deferred Maintenance Fund	18
Building Fund	19
Capital Facilities Fund	20
School Facility Fund	21
Self Insurance Fund.....	22
State Forms -Standardized Accounting Code Structure (SACS) Forms	
Budget Certification	Form CB
Worker's Compensation Certification.....	Form CC
Average Daily Attendance	Form A
Revenue Limit Summary	Form RL
General Fund and Legally Restricted Balance Detail Exhibit	Form 01
Adult Education Fund	Form 11
Child Development Fund	Form 12
Nutrition Services Fund	Form 13
Deferred Maintenance Fund	Form 14
Special Reserve for Other than Capital Outlay Fund	Form 17
Building Fund	Form 21
Capital Facilities Fund	Form 25
School Facility Fund	Form 35
Special Reserve for Capital Outlay Fund	Form 40
Bond Interest and Redemption Fund	Form 51
Self Insurance Fund	Form 67
Community Facilities District (CFD #2)	Form 49
Multi-Year Projection	Form MYP
Criteria & Standards	Form 01CS
Current Expense Formula (minimum classroom compensation)	Form CEB
Interfund Activities	Form SAIB

INTRODUCTION

Due to the State of California's growing deficit of \$24 billion, Colton Unified School District is faced with reducing approximately \$33.7 million from the budget by 2011-12.

The District presented the 2008-09 Second Interim Financial Report on March 26, 2009 with nearly \$5.7 million in budget reductions in 2009-10 and Board adopted Resolution 09-16 to implement \$8.5 million in on-going budget reductions in 2010-11. However, after the voters rejected the Budget Reform Act, the Governor released his May Revise proposals which further cuts districts' Revenue Limit and 65% Home-to-School Transportation funds. As a result, the District is faced with additional budget reduction measures through 2011-12.

The Colton Joint Unified School District is using available reserves in General Fund, Special Reserve Fund 17, and Special Reserve for Capital Outlay Fund 40 and one-time Federal stimulus dollars of approximately \$13.2 million to buffer the sharp impact of state budget crisis. The District remains committed to a balanced, phase-in approach by using all available resources:

- Utilize available reserves in General Fund, Special Reserve Fund 17, and Special Reserve for Capital Outlay Fund 40
- Utilize Federal stimulus funds to mitigate additional cuts
- Capture savings in unrestricted and state categorical funds
- Utilize categorical flexibility

However, these funds are short-term and the budget crisis is long-term. The 2009-10 Adopted Budget and multi-year projections through 2011-12 are presented to the Board of Education on June 25, 2009 along with Resolution 09-28 authorizing the implementation of on-going budget reductions of \$12.5 million in 2010-11 and an additional \$15.5 million in 2011-12.

Colton Joint Unified School District serves over 24,000 students within the Cities of Colton and Grand Terrace, the Bloomington area, and small portions of the Cities of Fontana and Rialto. The 2009-10 Adopted Budget is presented for the District's 18 elementary schools (K-6), 4 middle schools (7-8), 2 comprehensive high schools (9-12), one alternative high school, one continuation high school, an adult education program, and a child development center.

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

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

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

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

General Fund Assumptions and Financial Section



GENERAL FUND BUDGET ASSUMPTIONS 2009-10 through 2011-12

The purpose of these budget assumptions is to provide the District a foundation for the 2009-10 Adopted Budget. In order to project the budget, a series of assumptions about District conditions must be determined. These assumptions are then inserted into State and District formulas in order to determine next year's budget. The accuracy of a district's budget projections is only as good as the assumptions that are used in developing next year's budget numbers. Since it is impossible to accurately predict all of the assumptions that are needed in the budget development, Colton Joint Unified School District updates its budget and the assumptions three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State budget and with two interim reports that are delivered to the Board of Trustee in December and March of each fiscal year.

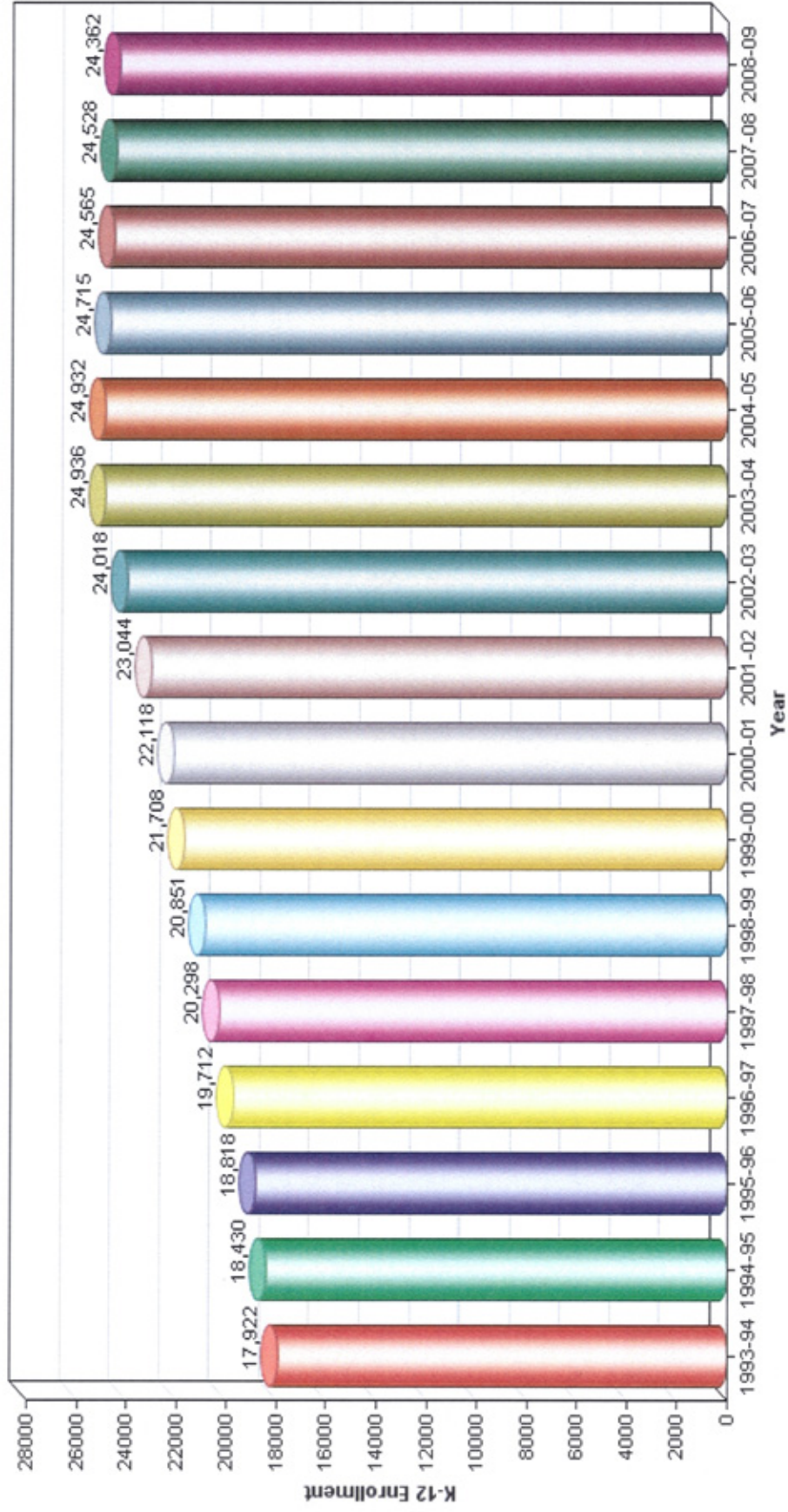
The predominant influence in the following assumptions is the Governor's May Revised Budget for the State of California. Other assumptions are based upon District contracts with associations, historic trends, and external sources and conditions.

Enrollment

The District uses demographic forecasts to construct the budget with regards to number of teaching positions needed at each grade level. Per California Basic Education Data System (CBEDS), during the past five years the District has declined in student enrollment by 538. The District is projecting the decline trend to continue for two more years, but begin to increase in enrollment starting in 2011-12 due to decrease in real estate prices and opening of the Grand Terrace High School in September of 2011. The 2009-10 Adopted budget is built on a reduction of 109 students or 0.45%, followed by an additional decrease of 32 students in 2010-11; and an increase of 63 in 2011-12.

	Enrollment*	Increase (decrease)	% Change
2009-10 Adopted Budget	24,253	(109)	-0.45%
2010-11 Projected Budget	24,219	(32)	-0.13%
2011-12 Projected Budget	24,282	63	0.26%

* excluding charter school & county classes



Summary of CBEDS (includes charter schools) data from 1993-94 through 2008-09

Staffing

The 2009-10 Adopted Budget (all funds) includes 1,288 certificated and 869 classified contracted positions. Total of \$167,635,254 or 87.29 % of the 2009-10 General Fund budget is allocated to the employees' salaries and benefits. The District's agreement with the Association of Colton Educators (ACE) is used to allocate teaching staff at each site and grade level. The District will continue to operate the Class Size Reduction Program in 2009-10 for kindergarten through 3rd grade at the average pupil to teacher ratio of 20:1. Regular education classes for grades 4-6 are budgeted at the average pupil to teacher ratio of 30:1 and grades 7-12 is at 32:1 (physical education classes are budgeted at 50:1 ratio).

Revenues

General Fund revenue is divided into five major account classifications:

1. Revenue Limit Sources – This represents the main source of General Fund revenue by generating approximately 69% of total revenue and includes both *unrestricted* (can expended as determined by the District for general purposes) and *restricted* (can only be expended for selected purposes as determined by the granting agency). Revenue Limit is basically generated from actual student attendance days multiplied by the District's specific Base Revenue Limit. Due to recent budget reductions at the state level, the District's Base Revenue Limit has been reduced by \$556.77 since 2007-08, equating to approximately \$12.7 million dollars. The following table shows major factors and rates used in Revenue Limit assumptions:

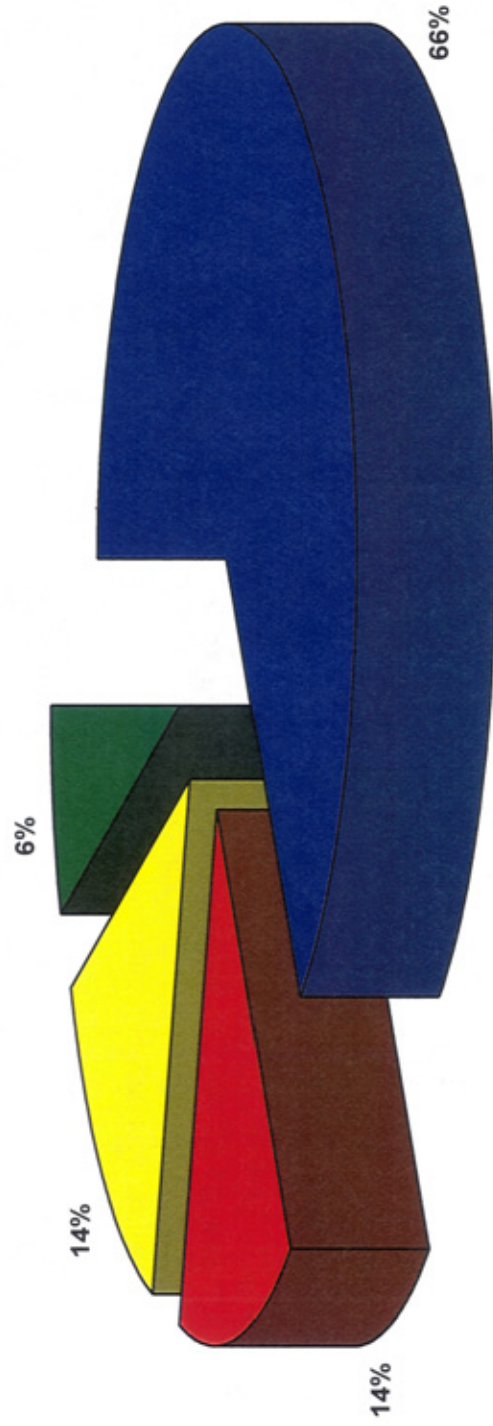
	2008-09	2009-10	2010-11	2011-12
Revenue Limit Amount	\$124,827,549	\$120,292,918	\$120,296,102	\$123,311,155
Base Revenue Limit per ADA	\$6,121.64	\$6,382.64	\$6,440.64	\$6,595.22
Cost of Living Adjustment (COLA)	5.66%	4.25%	0.9%	2.40%
Revenue Limit Deficit	11.428%	17.967%	17.967%	17.967%
Net Revenue Limit Change	-6.41%	-3.45%	0.9%	2.4%
Average Daily Attendance (ADA)	22,703	22,613	22,581	22,640

2. Federal Revenue – The American Recovery and Reinvestment Act (ARRA) is intended to save jobs, stimulate the economy, and improve academic outcome. The 2009-10 Adopted Budget includes over \$13.2 million in one-time Federal stimulus funds. The District will receive these funds in three areas: Title I, IDEA (Special Education), and State Fiscal Stabilization Funding. The Title I portion is mainly used to offset reductions in base grant allocation to the District's Title I in 2009-10. The Federal revenues in 2010-11 are adjusted back down, since the Federal stimulus funds are considered one-time only.
3. Other State Revenue – There has been significant changes in the funding of state categorical programs. Most have either been reduced by 19.84% or totally eliminated. Budget Trailer Bill SBX3 4, allows districts to exercise flexibility with categorical programs in Tier III by receiving funds as unrestricted through 2013. High Priority School Grant has been eliminated one year early (loss of \$2.7 million) and Transportation funding is reduced by 65%. This category represents approximately 14% of the total General Fund revenue. Major sources of revenue include Class Size Reduction, Special Education, Lottery, Economic Impact Aid, and other categorical programs falling under Tier III.

	2008-09	2009-10	2010-11	2011-12
State Revenue Amount	\$31,639,557	\$26,362,835	\$26,510,618	\$26,965,482
State Categorical Program Adjustment	-15.38%	-4.46%	0.9%	2.4%
Base Lottery (unrestricted)	\$109.50	\$109.50	\$109.50	\$109.50
Prop 20 Lottery (restricted)	\$11.50	\$11.50	\$11.75	\$11.50
Class Size Reduction	\$1,071	\$1,071	\$1,081	\$1,107

4. Other Local Revenue – It is anticipated that \$11,577,650 will be realized in 2009-10 from this category, which represents approximately 6% of the total General Fund revenue. Major source of unrestricted revenue in Other Local Revenue is interest income and restricted source is Special Education. Multi-year budget assumes no significant change in this area from year to year.

General Fund Revenue Sources



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

Expenditures

General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and projected expenditures for 2009-10:

1. Certificated Salaries – These expenditures include teachers, administrators, counselors, librarians, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 51% of total expenditures. It is projected that \$97,899,948 will be expended on certificated salaries in 2009-10, which includes an increase for Step and Column. The Multi-year projection reflects budget reduction resolutions 09-16 and 09-28 to reduce expenditures by \$12.5 million in 2010-11 and \$15.5 million in 2011-12:

	2009-10	2010-11	2011-12
Certificated Salaries	\$97,899,948	\$92,874,034	\$86,579,781
Step & Column Movement in Salary Schedule	\$2,465,482	\$2,483,034	\$2,589,552
Grand Terrace High School Certificated Positions	\$0	\$0	\$477,249

2. Classified Salaries – These expenditures are comprised of the District’s support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 16% of total expenditures. It is projected that \$30,807,865 will be expended on classified salaries in 2009-10. The main increase in this category is related to the cost of Step and Longevity. The Multi-year projection reflects budget reduction resolutions 09-16 and 09-28 to reduce expenditures by \$12.5 million in 2010-11 and \$15.5 million in 2011-12:

	2009-10	2010-11	2011-12
Classified Salaries	\$30,807,865	\$27,502,998	\$23,946,497
Step & Longevity	\$450,330	\$502,134	\$514,081
Grand Terrace High School Classified Positions	\$0	\$0	\$630,476

3. Employee Benefits – These include all employer contributions for statutory benefits, retirement plans, and health and welfare benefits provided to all eligible employees. These expenses represent approximately 19.5% of total expenditures. Increases included in this category are statutory benefits associated with the cost of certificated and classified and classified Step and Column and 7% health and welfare rate increase in each year.

The District's annual contribution for the future liability of retiree health and welfare benefits (GASB 45) is suspended through 2011-12 to balance the budget

Statutory Benefits	Certificated	Classified
STRS	8.25%	0%
PERS & PERS Reduction	0%	13.02%
APPLE (employees working less than 20 hours per week)	2.25%	2.25%
Unemployment Insurance	0.30%	0.30%
Workers Compensation	1.092%	1.092%
FICA	0%	6.20%
Medicare	1.45%	1.45%

Health and Welfare	2009-10 Annual Rate
Kaiser	\$9,837
Blue Shield	\$8,311
Delta Dental	\$1,206
Safeguard	\$558
Life	\$42

4. Books and Supplies – These include items which are consumed and not capitalized, such as textbooks, library books, and supplies for classroom, office, custodial, maintenance, and transportation area.

	2009-10	2010-11	2011-12
Books and Supplies	\$8,831,418	\$8,937,909	\$9,042,646
Grand Terrace High School Startup Funds	\$0	\$0	\$100,000

5. Services and Other Operating Expenditures – These include contracted services and operating expenditures, such as consultants, travel, leases, legal fees, insurance, utilities, and repairs, which represents approximately 7.8% of total expenditures.

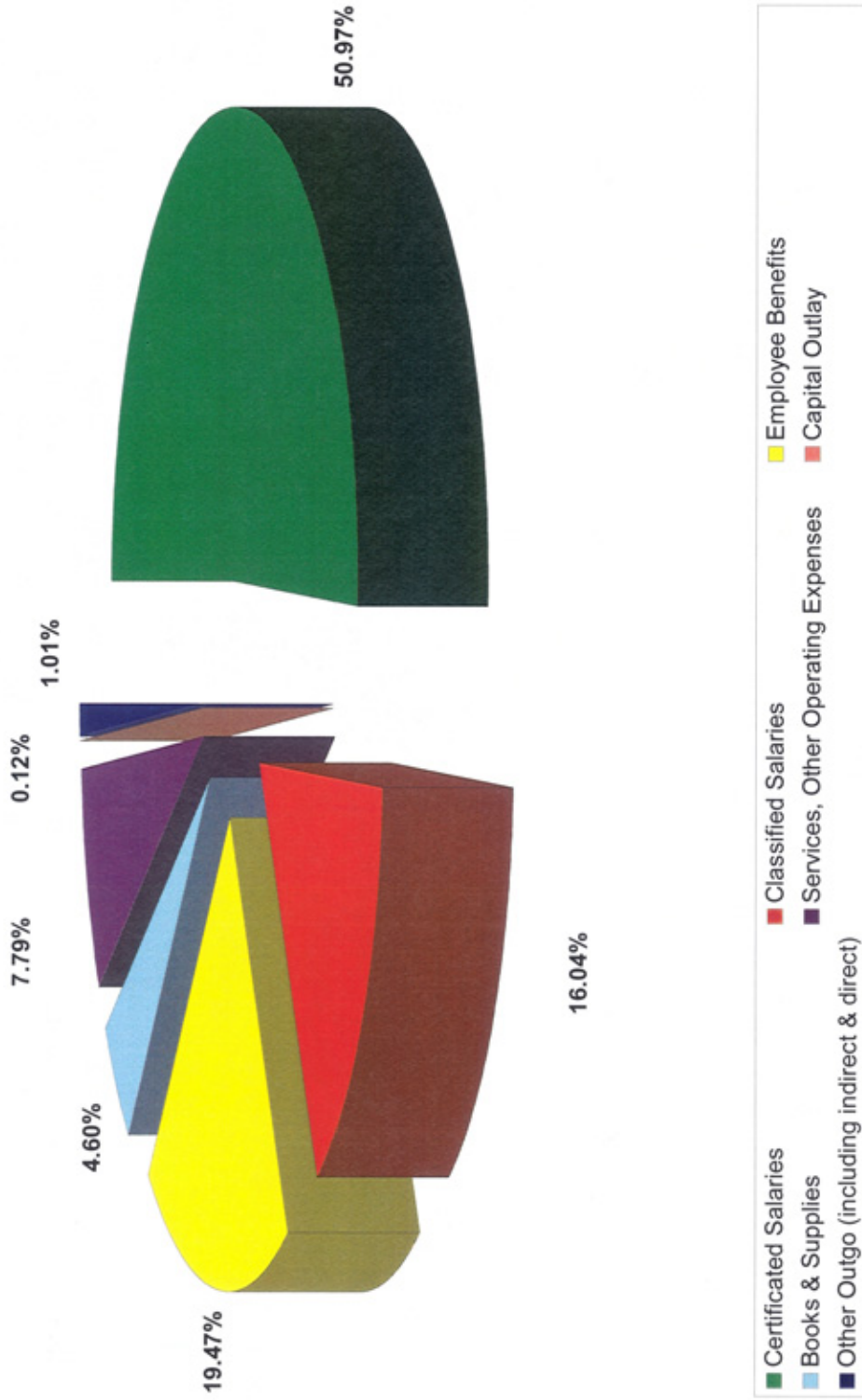
	2009-10	2010-11	2011-12
Contracted Services	\$14,965,700	\$15,029,530	\$15,209,719
California Price Index	2.8%	2.60%	2.60%
Grand Terrace High School Utilities	\$0	\$0	\$100,000

6. Capital Outlay – This category includes the cost of new and replacement equipment over \$5,000 per item. These expenditures represent less than 0.12% of total budget.

	2009-10	2010-11	2011-12
Capital Outlay	226,641	\$230,494	\$235,334
California Price Index	0.9%	1.7%	2.10%

7. Other Outgo (including indirect and direct support) – These expenses are related to transfer to other funds and debt service payments, which represent approximately 1% of total budget. Although the 2009-10 budget includes the State match to the Deferred Maintenance Fund, per flexibility plan, the District will not make its share of match of approximately \$965,000 or 0.5% of the General Fund budget. In 2009-10 the Adult Education Fund requires a contribution of \$152,000 from the General Fund to meet its obligations.

General Fund Expenditures



Fund Balance

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

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

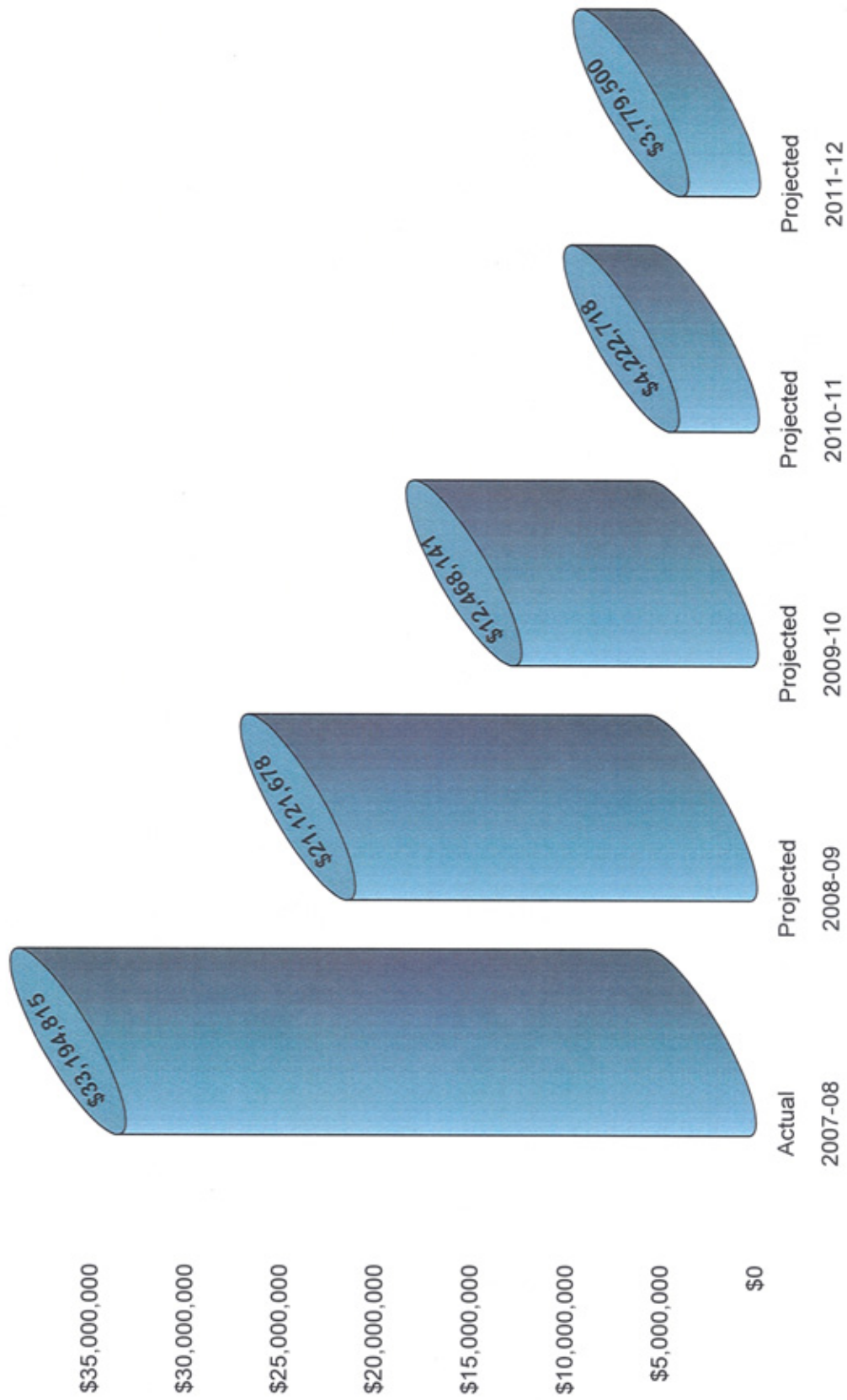
Resource	Program Description	Projected Ending Balances
5640	Medi-Cal Billing Option (LEA)	\$137,608
7090	Economic Impact Aid (EIA)	\$675,277
9010	Other Local (MAA)	\$415,200
Total, Legally Restricted Ending Balance		\$1,228,085

4. Designated for Economic Uncertainties – The California Department of Education’s Criteria and Standards established minimum levels of available reserve. Districts with Average Daily Attendance (ADA) between 1001 and 30,000 are required to maintain a 3% reserve in unrestricted funds for economic uncertainties. The 2009-2010 Adopted Budget maintains the required 3% reserve in unrestricted general funds and Special Reserve Fund 17. However in the two future years mandated reserve requirements are only met through the implementation of Resolutions 09-16 and 09-28.

	2009-10	2010-11	2011-12
Percent of Unrestricted Reserve in General Fund and Special Reserve Fund 17	4.88%	3.04%	3.03%

5. Other Designation:
 - a. E-Rate – These are restricted Federal funds received as a form of credit on the District phone bills, which must be used as prescribed by the program. The District uses these funds, in accordance with program requirements, for technology infrastructure improvements, such as new or upgrade wiring of classrooms.
 - b. Best Practices Cohort – These are restricted State funds, which must be used for upgrading collection of data for California School Information Services (CSIS). The District has allocated these funds for the purchase of a new student attendance data system.
 - c. School Site Discretionary Block Grant – Funds remaining from the 2006-07 Budget Act allocation to individual school sites.
 - d. Special Reserve for Reche Canyon Elementary – Account established to account for a Board member donation.
 - e. Mandated Cost – The State requires certain activities or functions to be carried over by school district. In return school districts can file necessary documents to get reimbursed by the State. The District returns Mandated Cost revenue to the school sites which generated the funds as an incentive to continue accounting for such activities. However, these funds are subject to State audit for accuracy of filed claims and should remain in reserve until state audit is finalized.
 - f. Lottery – The District receives approximately \$109 per ADA annually in unrestricted lottery funds. Lottery funds are allocated to school sites as a form of a discretionary budget. The District policy is to allow sites to carryover up to 10% of their site budget for future plans.
 - g. Future Operational Budget – These are one time unrestricted funds which the District is using to balance the budget for the next three years and maintain a minimum 3% reserve.
6. Undesignated – The District's ending fund balance less the aforementioned designations is considered undesignated or unallocated. Unappropriated fund balance is zero through 2010-11.

**Combined General Fund Ending Fund Balance
With Resolutions 09-16 & 09-28 to Implement Budget Reductions**



Other Operating Funds Financial Section



Fund 11 - Adult Education Fund

	2005-06	2006-07	2007-08	2008-09	2009-10
	Actuals	Actuals	Actuals	Projected	Projected
BEGINNING BALANCE	\$33,523	\$67,100	\$79,721	\$88,591	\$0
Revenue Limit Sources	\$309,374	\$266,492	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$326,767	\$320,414	\$262,152
Other Local Revenue	\$1,982	\$4,321	\$6,238	\$7,190	\$5,500
TOTAL REVENUE	\$311,356	\$270,813	\$333,005	\$327,604	\$267,652
Expenditures					
Certificated Salaries	\$122,866	\$139,023	\$139,642	\$180,519	\$173,182
Classified Salaries	\$84,249	\$70,363	\$98,485	\$137,482	\$126,887
Employee Benefits	\$48,680	\$49,366	\$60,822	\$69,553	\$77,744
Books and Supplies	\$18,476	\$3,390	\$9,530	\$11,306	\$8,224
Services and Other Operating Expenditures	\$5,877	\$1,327	\$17,468	\$14,252	\$16,699
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$13,866	\$12,963	\$14,765	\$18,098	\$17,381
TOTAL EXPENDITURES	\$294,015	\$276,433	\$340,712	\$431,210	\$420,117
Excess (Deficit) of Revenue Over Expenditures	\$17,341	-\$5,620	(\$7,706)	(\$103,606)	(\$152,465)
Net Transfers	\$16,236	\$18,241	\$16,576	\$15,015	\$152,465
Net Increase in Fund Balance	\$33,577	\$12,621	\$8,870	(\$88,591)	\$0
ENDING BALANCE	\$67,100	\$79,721	\$88,591	\$0	\$0

Fund 12 - Child Development Fund

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Projected	2009-10 Projected
BEGINNING BALANCE	\$342,178	\$384,344	\$469,318	\$417,585	\$388,469
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$1,068,959	\$1,074,964	\$1,201,326	\$1,129,376	\$1,128,247
Other State Revenue	\$1,992,877	\$2,071,350	\$2,009,675	\$2,017,955	\$1,939,084
Other Local Revenue	\$40,452	\$44,728	\$80,815	\$39,353	\$26,247
TOTAL REVENUE	\$3,102,288	\$3,191,041	\$3,291,816	\$3,186,684	\$3,093,578
Expenditures					
Certificated Salaries	\$692,837	\$706,796	\$758,413	\$679,770	\$647,959
Classified Salaries	\$1,045,353	\$1,110,567	\$1,223,707	\$1,185,334	\$1,153,929
Employee Benefits	\$621,171	\$715,855	\$782,565	\$804,565	\$779,044
Books and Supplies	\$192,838	\$88,453	\$64,767	\$68,723	\$52,613
Services and Other Operating Expenditures	\$259,329	\$242,199	\$267,797	\$243,555	\$208,456
Capital Outlay	\$43,360	\$204,702	\$6,326	\$0	\$0
Other Outgo	\$42,459	\$42,459	\$57,459	\$57,460	\$57,460
Transfers of Indirect/Direct Support Costs	\$162,775	\$145,036	\$182,514	\$176,394	\$184,402
TOTAL EXPENDITURES	\$3,060,123	\$3,256,067	\$3,343,550	\$3,215,800	\$3,083,863
Excess (Deficit) of Revenue Over Expenditures	\$42,166	-\$65,026	(\$51,733)	(\$29,116)	\$9,715
Net Transfers	\$0	\$150,000	\$0	\$0	\$0
Net Increase in Fund Balance	42,166	\$84,974	(\$51,733)	(\$29,116)	\$9,715
ENDING BALANCE	\$384,344	\$469,318	\$417,585	\$388,469	\$398,184

Fund 13 - Nutrition Services Fund

	2005-06	2006-07	2007-08	2008-09	2009-10
	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>
BEGINNING BALANCE	\$1,599,126	\$1,636,546	\$1,663,850	\$1,644,914	\$1,645,916
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$5,299,026	\$5,947,740	\$6,522,223	\$7,238,500	\$7,398,650
Other State Revenue	\$357,831	\$526,146	\$630,421	\$583,891	\$563,700
Other Local Revenue	\$2,587,622	\$2,615,465	\$2,352,360	\$2,080,000	\$2,160,700
TOTAL REVENUE	\$8,244,478	\$9,089,352	\$9,505,004	\$9,902,391	\$10,123,050
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$2,866,022	\$3,213,394	\$3,327,187	\$3,311,779	\$3,508,533
Employee Benefits	\$1,149,718	\$1,489,403	\$1,438,075	\$1,551,476	\$1,458,003
Books and Supplies	\$3,546,545	\$3,869,518	\$4,258,887	\$4,330,200	\$4,416,350
Services and Other Operating Expenditures	\$46,632	\$51,894	\$77,542	\$238,629	\$260,831
Capital Outlay	\$72,294	\$6,929	\$0	\$0	\$11,000
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$300,846	\$430,909	\$422,248	\$469,306	\$500,000
TOTAL EXPENDITURES	\$7,982,058	\$9,062,048	\$9,523,940	\$9,901,389	\$10,154,717
Excess (Deficit) of Revenue Over Expenditures	262,420	\$27,304	(\$18,936)	\$1,002	(\$31,667)
Net Transfers	(\$225,000)	\$0	\$0	\$0	\$0
Net Increase in Fund Balance	37,420	\$27,304	(\$18,936)	\$1,002	(\$31,667)
ENDING BALANCE	\$1,636,546	\$1,663,850	\$1,644,914	\$1,645,916	\$1,614,249

Fund 14 - Deferred Maintenance Fund

	2005-06 <u>Actuals</u>	2006-07 <u>Actuals</u>	2007-08 <u>Actuals</u>	2008-09 <u>Projected</u>	2009-10 <u>Projected</u>
BEGINNING BALANCE	\$2,083,764	\$2,520,969	\$2,643,294	\$2,425,266	\$2,510,386
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$941,878	\$948,729	\$924,679	\$0	\$0
Other Local Revenue	\$87,111	\$123,840	\$142,473	\$86,120	\$86,000
TOTAL REVENUE	\$1,028,989	\$1,072,569	\$1,067,152	\$86,120	\$86,000
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$5,613	\$5,051	\$7,631	\$476,377	\$2,660,200
Services and Other Operating Expenditures	\$1,511,702	\$1,920,193	\$2,292,677	\$324,237	\$0
Capital Outlay	\$43,260	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,560,575	\$1,925,244	\$2,300,308	\$800,614	\$2,660,200
Excess (Deficit) of Revenue Over Expenditures	-531,586	-\$852,675	(\$1,233,156)	(\$714,494)	(\$2,574,200)
Net Transfers	\$968,791	\$975,000	\$1,015,127	\$799,615	\$763,952
Net Increase in Fund Balance	437,205	\$122,325	(\$218,029)	\$85,121	(\$1,810,248)
ENDING BALANCE	\$2,520,969	\$2,643,294	\$2,425,266	\$2,510,386	\$700,138

Fund 21 - Building Fund

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Projected	2009-10 Projected
BEGINNING BALANCE	\$10,934,877	\$50,644,824	\$47,165,808	\$48,099,272 *	\$37,082,505
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$971,348	\$2,279,135	\$2,055,499	\$1,191,041	\$700,000
TOTAL REVENUE	\$971,348	\$2,279,135	\$2,055,499	\$1,191,041	\$700,000
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$488	\$0	\$0	\$0	\$0
Services and Other Operating Expenditures	\$1,442,227	\$24,396	\$18,795	\$48,129	\$90,300
Capital Outlay	\$22,345,604	\$6,182,609	\$10,173,241	\$12,159,679	\$28,617,544
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$23,788,319	\$6,207,004	\$10,192,036	\$12,207,808	\$28,707,844
Excess (Deficit) of Revenue Over Expenditures	-22,816,971	-\$3,927,869	(\$8,136,536)	(\$11,016,767)	(\$28,007,844)
Net Transfers	\$52,976,919	\$448,853	\$0	\$0	\$0
Net Increase in Fund Balance	30,159,948	-\$3,479,017	(\$8,136,536)	(\$11,016,767)	(\$28,007,844)
ENDING BALANCE	\$41,094,824	\$47,165,808	\$39,029,272	\$37,082,505	\$9,074,661

* Audit adjustment of \$9,070,000 to beginning balance

Fund 25 - Capital Facilities Fund

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Projected	2009-10 Projected
BEGINNING BALANCE	\$5,252,194	\$7,678,267	\$11,399,815	\$11,171,443	\$10,218,080
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$7,505,108	\$2,494,693	\$2,342,075	\$2,132,273	\$2,066,960
TOTAL REVENUE	\$7,505,108	\$2,494,693	\$2,342,075	\$2,132,273	\$2,066,960
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$60,650	\$41,307	\$24,773	\$66,132	\$0
Services and Other Operating Expenditures	\$1,234,758	\$1,113,319	\$1,326,016	\$1,322,895	\$1,291,205
Capital Outlay	\$3,793,721	\$527,687	\$1,391,974	\$1,898,620	\$500,000
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$197,741	\$30,235	\$24,210	\$0	\$0
TOTAL EXPENDITURES	\$5,286,869	\$1,712,547	\$2,766,973	\$3,287,647	\$1,791,205
Excess (Deficit) of Revenue Over Expenditures	2,218,238	\$782,146	(\$424,898)	(\$1,155,374)	\$275,755
Net Transfers	\$207,834	\$2,939,402	\$196,526	\$202,011	\$0
Net Increase in Fund Balance	2,426,073	\$3,721,548	(\$228,372)	(\$953,363)	\$275,755
ENDING BALANCE	\$7,678,267	\$11,399,815	\$11,171,443	\$10,218,080	\$10,493,835

Fund 35 - School Facility Fund

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Projected	2009-10 Projected
BEGINNING BALANCE	\$16,443,044	\$22,171,840	\$14,909,643	\$13,542,291	\$13,931,988
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$23,723,322	\$6,069,427	\$0	\$0	\$0
Other Local Revenue	\$925,023	\$1,050,446	\$804,640	\$397,064	\$388,100
TOTAL REVENUE	\$24,648,345	\$7,119,873	\$804,640	\$397,064	\$388,100
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Books and Supplies	\$0	\$1,436	\$3,281	\$0	\$0
Services and Other Operating Expenditures	\$264,225	\$501,879	\$95,156	\$0	\$0
Capital Outlay	\$16,867,970	\$10,646,432	\$1,774,464	\$6,410	\$0
Other Outgo	\$0	\$46,862	\$299,091	\$957	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$17,132,194	\$11,196,609	\$2,171,992	\$7,367	\$0
Excess (Deficit) of Revenue Over Expenditures	7,516,150	-\$4,076,736	(\$1,367,352)	\$389,697	\$388,100
Net Transfers	(\$1,568,959)	-\$3,185,460	\$0	\$0	\$0
Net Increase in Fund Balance	5,947,192	-\$7,262,196	(\$1,367,352)	\$389,697	\$388,100
ENDING BALANCE	\$22,390,236	\$14,909,643	\$13,542,291	\$13,931,988	\$14,320,088

Fund 67 - Self Insurance Fund

	2005-06	2006-07	2007-08	2008-09	2009-10
	Actuals	Actuals	Actuals	Projected	Projected
BEGINNING BALANCE	\$6,502,406	\$8,321,353	\$13,281,510	\$18,796,863	\$18,638,194
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$0	\$0	\$0	\$0	\$0
Other Local Revenue	\$3,748,113	\$7,460,551	\$6,650,856	\$2,530,095	\$3,230,292
TOTAL REVENUE	\$3,748,113	\$7,460,551	\$6,650,856	\$2,530,095	\$3,230,292
Expenditures					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$165,077	\$173,873	\$184,630	\$165,502	\$144,847
Employee Benefits	\$655,130	\$868,328	\$1,057,527	\$963,925	\$1,421,711
Books and Supplies	\$88,162	\$39,155	\$79,873	\$29,434	\$80,200
Services and Other Operating Expenditures	\$668,968	\$1,419,039	(\$186,527)	\$1,529,903	\$1,947,250
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,577,337	\$2,500,395	\$1,135,503	\$2,688,764	\$3,594,008
Excess (Deficit) of Revenue Over Expenditures	2,170,776	\$4,960,157	\$5,515,353	(\$158,669)	(\$363,716)
Net Transfers	(\$351,829)	\$0	\$0	\$0	\$0
Net Increase in Fund Balance	1,818,947	\$4,960,157	\$5,515,353	(\$158,669)	(\$363,716)
ENDING BALANCE	\$8,321,353	\$13,281,510	\$18,796,863	\$18,638,194	\$18,274,478

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



ANNUAL BUDGET REPORT:

July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Drive Colton, CA

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

Date: June 19, 2009

Date: June 25, 2009

Time: 5:30 P.M.

Adoption Date: June 25, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Sosan Schaller

Telephone: (909) 580-6605

Title: Director, Fiscal Services and Risk

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

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>5,988,687.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>5,988,687.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

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

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

Date of Meeting: Jun 25, 2009

For additional information on this certification, please contact:

Name: Sosan Schaller

Title: Director of Fiscal Services and Risk

Telephone: (909) 580-6605

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

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			16,139.99	16,243.00	16,243.00	16,352.00
a. Kindergarten	1,766.63	1,766.63				
b. Grades One through Three	5,346.71	5,346.71				
c. Grades Four through Six	5,384.08	5,384.08				
d. Grades Seven and Eight	3,593.79	3,593.79				
e. Opportunity Schools and Full-day Opportunity Classes	23.61	23.61				
f. Home and Hospital	3.72	3.72				
g. Community Day School	9.00	9.00				
2. Special Education						
a. Special Day Class	283.09	283.09	283.09	250.00	250.00	250.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	9.45	9.45	9.45	9.00	9.00	9.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	1.11	1.11	1.11	1.00	1.00	1.00
3. TOTAL, ELEMENTARY	16,421.19	16,421.19	16,433.64	16,503.00	16,503.00	16,612.00
HIGH SCHOOL						
4. General Education			6,064.23	5,900.00	5,900.00	6,000.00
a. Grades Nine through Twelve	5,758.24	5,758.24				
b. Continuation Education	247.06	247.06				
c. Opportunity Schools and Full-day Opportunity Classes	43.91	43.91				
d. Home and Hospital	15.02	15.02				
e. Community Day School						
5. Special Education						
a. Special Day Class	199.95	199.95	199.95	200.00	200.00	200.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	12.86	12.86	12.86	5.00	5.00	5.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	5.58	5.58	5.58	5.00	5.00	5.00
6. TOTAL, HIGH SCHOOL	6,282.62	6,282.62	6,282.62	6,110.00	6,110.00	6,210.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	0.40	0.40	0.40			
b. High School	7.48	7.48	7.48	8.00	8.00	8.00
8. Special Education						
a. Special Day Class - Elementary	28.98	28.98	28.98	29.00	29.00	29.00
b. Special Day Class - High School	17.14	17.14	17.14	17.00	17.00	17.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	54.00	54.00	54.00	54.00	54.00	54.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,757.81	22,757.81	22,770.26	22,667.00	22,667.00	22,876.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	663.73	663.73	663.73	660.00	660.00	660.00

Description	2008-09 Estimated Actuals			2009-10 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						
14. Adults Enrolled, State Apportioned	101.03	101.03	101.03	90.00	90.00	90.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	28.30	28.30	28.30	30.00	30.00	30.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	129.33	129.33	129.33	120.00	120.00	120.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,550.87	23,550.87	23,563.32	23,447.00	23,447.00	23,656.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	311,861.00	311,861.00	311,861.00	312,000.00	312,000.00	312,000.00
20. HIGH SCHOOL	330,923.00	330,923.00	330,923.00	331,000.00	331,000.00	331,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	642,784.00	642,784.00	642,784.00	643,000.00	643,000.00	643,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	16.96	16.96	16.96			
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	101.00	101.00	101.00			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	101.00	101.00	101.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	165.00	165.00	165.00			

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,792.64	6,121.64
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,121.64	6,382.64
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.64	6,382.64
b. Revenue Limit ADA	0033	22,770.26	22,876.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	139,391,334.43	146,009,272.64
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	479,256.00	499,537.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	139,870,590.43	146,508,809.64
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	123,886,179.36	120,185,571.81
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	376,158.00	379,368.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	835,423.00	778,957.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(459,265.00)	(399,589.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	123,426,914.36	119,785,982.81

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	8,939,262.00	8,919,262.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	22,868.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,916,394.00	8,919,262.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	114,510,520.36	110,866,720.81
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	281,694.00	272,022.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(281,694.00)	(272,022.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	114,228,826.36	110,594,698.81
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	114,228,826.36	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	557,270.00	
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	85,514.00	
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	37,599.00	

01 GENERAL FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	121,934,949.94	2,892,599.00	124,827,548.94	117,734,125.00	2,558,793.00	120,292,918.00	-3.6%
2) Federal Revenue		8100-8299	287,512.61	13,371,881.17	13,659,393.78	259,124.00	25,836,794.00	26,095,918.00	91.0%
3) Other State Revenue		8300-8599	12,789,649.36	18,849,907.98	31,639,557.34	20,632,652.00	5,730,183.00	26,362,835.00	-16.7%
4) Other Local Revenue		8600-8799	1,443,827.16	10,842,279.59	12,286,106.75	969,639.00	10,608,011.00	11,577,650.00	-5.8%
5) TOTAL, REVENUES			136,455,939.07	45,956,667.74	182,412,606.81	139,595,540.00	44,733,781.00	184,329,321.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	79,944,672.68	18,146,272.28	98,090,944.94	77,376,801.00	20,523,147.00	97,899,948.00	-0.2%
2) Classified Salaries		2000-2999	18,735,976.91	11,126,644.50	29,862,621.41	19,729,384.00	11,078,481.00	30,807,865.00	3.2%
3) Employee Benefits		3000-3999	27,778,494.81	8,217,295.72	35,995,790.53	28,365,748.00	9,027,294.00	37,393,042.00	3.9%
4) Books and Supplies		4000-4999	2,058,784.04	8,587,726.29	10,646,510.33	4,062,052.00	4,769,366.00	8,831,418.00	-17.0%
5) Services and Other Operating Expenditures		5000-5999	9,108,578.45	5,899,237.74	15,007,816.19	10,242,752.00	4,722,948.00	14,965,700.00	-0.3%
6) Capital Outlay		6000-6999	224,649.94	1,359,563.09	1,584,213.03	101,460.00	125,181.00	226,641.00	-85.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	821,622.16	2,123,382.44	2,945,004.60	2,275,261.00	368,349.00	2,643,610.00	-10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,259,634.49)	2,595,836.49	(663,798.00)	(3,701,348.00)	2,999,565.00	(701,783.00)	5.7%
9) TOTAL, EXPENDITURES			135,413,144.50	58,055,958.53	193,469,103.03	138,452,110.00	53,614,331.00	192,066,441.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,042,794.57	(12,099,290.79)	(11,056,496.22)	1,143,430.00	(8,880,550.00)	(7,737,120.00)	-30.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,016,641.00	0.00	1,016,641.00	916,417.00	0.00	916,417.00	-9.9%
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	(5,598,869.94)	5,598,869.94	0.00	(8,880,550.00)	8,880,550.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,615,510.94)	5,598,869.94	(1,016,641.00)	(9,796,967.00)	8,880,550.00	(916,417.00)	-9.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)			(5,572,716.37)	(6,500,420.85)	(12,073,137.22)	(8,653,537.00)	0.00	(8,653,537.00)	-28.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,466,309.37	7,728,505.85	33,194,815.22	19,893,593.00	1,228,085.00	21,121,678.00	-36.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,466,309.37	7,728,505.85	33,194,815.22	19,893,593.00	1,228,085.00	21,121,678.00	-36.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,466,309.37	7,728,505.85	33,194,815.22	19,893,593.00	1,228,085.00	21,121,678.00	-36.4%
2) Ending Balance, June 30 (E + F1e)									
			19,893,593.00	1,228,085.00	21,121,678.00	11,240,056.00	1,228,085.00	12,468,141.00	-41.0%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,228,085.00	1,228,085.00	0.00	1,228,085.00	1,228,085.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	5,970,366.00	0.00	5,970,366.00	5,789,486.00	0.00	5,789,486.00	-3.0%
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	13,723,227.00	0.00	13,723,227.00	5,250,570.00	0.00	5,250,570.00	-61.7%
0110 E-Rate Technology Program	0000	9780				456,167.00		456,167.00	
0115 Best Practices Cohort	0000	9780				117,747.00		117,747.00	
0396 School Site Discretionary BG	0000	9780				350,680.00		350,680.00	
0750 Mandated Costs	0000	9780				2,573,657.00		2,573,657.00	
0000 Future Operational Budget	0000	9780				531,372.00		531,372.00	
1100 Lottery	1100	9780				1,220,947.00		1,220,947.00	
0000 Sp Reserve for Reche Canyon	0000	9780	548.00		548.00				
0110 E-Rate Technology Program	0000	9780	456,167.00		456,167.00				
0115 Best Practices Cohort	0000	9780	117,747.00		117,747.00				
0396 School Site Discretionary BG	0000	9780	350,680.00		350,680.00				
0750 Mandated Costs	0000	9780	2,573,657.00		2,573,657.00				
0000 Future Operational Budget	0000	9780	8,520,624.00		8,520,624.00				
1100 Lottery	1100	9780	1,703,804.00		1,703,804.00				
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	19,566,093.00	1,228,085.00	20,794,178.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	125,000.00	0.00	125,000.00				
3) Accounts Receivable		9200	10,000,000.00	0.00	10,000,000.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	150,000.00	0.00	150,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			29,893,593.00	1,228,085.00	31,121,678.00				
H. LIABILITIES									
1) Accounts Payable		9500	10,000,000.00	0.00	10,000,000.00				
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			10,000,000.00	0.00	10,000,000.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			19,893,593.00	1,228,085.00	21,121,678.00				

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	114,228,826.00	0.00	114,228,826.00	110,594,699.00	0.00	110,594,699.00	-3.2%
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	846,905.00	0.00	846,905.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	119,039.00	0.00	119,039.00	150,000.00	0.00	150,000.00	26.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	50.94	0.00	50.94	100.00	0.00	100.00	96.3%
County & District Taxes Secured Roll Taxes		8041	11,972,733.00	0.00	11,972,733.00	11,909,162.00	0.00	11,909,162.00	-0.5%
Unsecured Roll Taxes		8042	562,552.00	0.00	562,552.00	600,000.00	0.00	600,000.00	6.7%
Prior Years' Taxes		8043	293,161.00	0.00	293,161.00	300,000.00	0.00	300,000.00	2.3%
Supplemental Taxes		8044	553,840.00	0.00	553,840.00	700,000.00	0.00	700,000.00	26.4%
Education Revenue Augmentation Fund (ERAF)		8045	(4,618,085.00)	0.00	(4,618,085.00)	(4,800,000.00)	0.00	(4,800,000.00)	3.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	55,972.00	0.00	55,972.00	60,000.00	0.00	60,000.00	7.2%
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			124,014,993.94	0.00	124,014,993.94	119,513,961.00	0.00	119,513,961.00	-3.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,892,599.00)		(2,892,599.00)	(2,558,793.00)		(2,558,793.00)	-11.5%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		49,465.00	49,465.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		2,843,134.00	2,843,134.00		2,558,793.00	2,558,793.00	-10.0%
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	835,423.00	0.00	835,423.00	778,957.00	0.00	778,957.00	-6.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,868.00)	0.00	(22,868.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			121,934,949.94	2,892,599.00	124,827,548.94	117,734,125.00	2,558,793.00	120,292,918.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,606,824.00	3,606,824.00	0.00	8,049,937.00	8,049,937.00	123.2%
Special Education Discretionary Grants		8182	0.00	199,864.00	199,864.00	0.00	485,692.00	485,692.00	143.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,596,970.82	8,596,970.82		16,658,317.00	16,658,317.00	93.8%
Vocational and Applied Technology Education	3500-3699	8290		195,121.00	195,121.00		201,569.00	201,569.00	3.3%
Safe and Drug Free Schools	3700-3799	8290		105,018.10	105,018.10		102,879.00	102,879.00	-2.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	287,512.61	668,083.25	955,595.86	259,124.00	338,400.00	597,524.00	-37.5%
TOTAL, FEDERAL REVENUE			287,512.61	13,371,881.17	13,659,393.78	259,124.00	25,836,794.00	26,095,918.00	91.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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									
Supplemental Instruction Programs									
Current Year	0000	8311	1,573,705.00		1,573,705.00	0.00		0.00	-100.0%
Prior Years	0000	8319	54,015.00		54,015.00	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		37,599.00	37,599.00		0.00	0.00	-100.0%
Prior Years	2430	8319		13,338.00	13,338.00		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		1,395,863.00	1,395,863.00		3,500.00	3,500.00	-99.7%
Prior Years	6350-6360	8319		343,606.00	343,606.00		1.00	1.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		149,050.00	149,050.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		620,178.00	620,178.00		217,062.00	217,062.00	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,567,167.59	3,567,167.59		3,167,308.00	3,167,308.00	-11.2%
Spec. Ed. Transportation	7240	8311		453,339.00	453,339.00		158,669.00	158,669.00	-65.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(11.00)	(11.00)	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	7,449,870.00	0.00	7,449,870.00	7,901,838.00	0.00	7,901,838.00	6.1%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,758,086.00	289,650.00	3,047,736.00	2,748,450.00	288,650.00	3,037,100.00	-0.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		210,395.00	210,395.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		581,149.00	581,149.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,438,198.00	1,438,198.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		268,000.00	268,000.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		15,622.87	15,622.87		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		82,646.00	82,646.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		518,210.00	518,210.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,076,420.00	1,076,420.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,592,262.79	1,592,262.79		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		1,020,600.00	1,020,600.00		1,020,600.00	1,020,600.00	0.0%
All Other State Revenue	All Other	8590	953,973.36	5,176,624.73	6,130,598.09	9,982,364.00	874,393.00	10,856,757.00	77.1%
TOTAL, OTHER STATE REVENUE			12,789,649.36	18,849,907.98	31,639,557.34	20,632,652.00	5,730,183.00	26,362,835.00	-16.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
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	52,999.40	0.00	52,999.40	58,000.00	0.00	58,000.00	9.4%
Interest		8660	1,008,438.00	0.00	1,008,438.00	805,000.00	0.00	805,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	119,283.62	119,283.62	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	382,389.76	147,404.47	529,794.23	105,639.00	90,500.00	196,139.00	-63.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,575,591.50	10,575,591.50		10,517,511.00	10,517,511.00	-0.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,443,827.16	10,842,279.59	12,286,106.75	969,639.00	10,608,011.00	11,577,650.00	-5.8%
TOTAL, REVENUES			136,455,939.07	45,956,667.74	182,412,606.81	139,595,540.00	44,733,781.00	184,329,321.00	1.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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									
Certificated Teachers' Salaries		1100	68,377,660.07	12,108,263.02	80,485,923.09	64,417,850.00	15,860,813.00	80,278,663.00	-0.3%
Certificated Pupil Support Salaries		1200	3,897,048.18	2,632,350.71	6,529,398.89	4,610,296.00	2,253,815.00	6,864,111.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,285,682.76	936,939.26	8,222,622.02	7,429,785.00	770,992.00	8,200,777.00	-0.3%
Other Certificated Salaries		1900	384,281.67	2,468,719.27	2,853,000.94	918,870.00	1,637,527.00	2,556,397.00	-10.4%
TOTAL, CERTIFICATED SALARIES			79,944,672.68	18,146,272.26	98,090,944.94	77,376,801.00	20,523,147.00	97,899,948.00	-0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	773,191.93	4,102,412.19	4,875,604.12	674,538.00	4,350,611.00	5,025,149.00	3.1%
Classified Support Salaries		2200	8,962,797.15	4,665,284.66	13,628,081.81	9,629,474.00	4,599,149.00	14,228,623.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,736,023.45	761,488.70	2,497,512.15	1,648,851.00	782,363.00	2,431,214.00	-2.7%
Clerical, Technical and Office Salaries		2400	6,919,266.03	1,518,076.99	8,437,343.02	7,345,997.00	1,282,214.00	8,628,211.00	2.3%
Other Classified Salaries		2900	344,698.35	79,381.96	424,080.31	430,524.00	64,144.00	494,668.00	16.6%
TOTAL, CLASSIFIED SALARIES			18,735,976.91	11,126,644.50	29,862,621.41	19,729,384.00	11,078,481.00	30,807,865.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,577,598.81	1,388,047.16	7,965,645.97	6,353,743.00	1,633,123.00	7,986,866.00	0.3%
PERS		3201-3202	1,671,487.67	1,019,635.11	2,691,122.78	1,836,046.00	926,233.00	2,762,279.00	2.6%
OASDI/Medicare/Alternative		3301-3302	2,506,529.49	1,079,778.23	3,586,307.72	2,534,590.00	1,030,274.00	3,564,864.00	-0.6%
Health and Welfare Benefits		3401-3402	14,935,010.36	4,074,786.90	19,009,797.26	14,643,509.00	4,842,329.00	19,485,838.00	2.5%
Unemployment Insurance		3501-3502	299,828.27	81,413.66	381,241.93	295,911.00	91,058.00	386,969.00	1.5%
Workers' Compensation		3601-3602	1,060,577.81	299,991.16	1,360,568.97	1,075,738.00	345,750.00	1,421,488.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,900.12	64,477.16	280,377.28	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	504,362.28	209,166.34	713,528.62	510,400.00	158,527.00	668,927.00	-6.3%
Other Employee Benefits		3901-3902	7,200.00	0.00	7,200.00	1,115,811.00	0.00	1,115,811.00	15397.4%
TOTAL, EMPLOYEE BENEFITS			27,778,494.81	8,217,295.72	35,995,790.53	28,365,748.00	9,027,294.00	37,393,042.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,303.97	2,253,069.50	2,254,373.47	1,367,874.00	0.00	1,367,874.00	-39.3%
Books and Other Reference Materials		4200	19,516.13	596,718.20	616,234.33	79,351.00	45,701.00	125,052.00	-79.7%
Materials and Supplies		4300	1,694,186.10	4,808,437.70	6,502,623.80	2,284,038.00	4,397,724.00	6,681,762.00	2.8%
Noncapitalized Equipment		4400	343,777.84	929,500.89	1,273,278.73	330,789.00	325,941.00	656,730.00	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,058,784.04	8,587,726.29	10,646,510.33	4,062,052.00	4,769,366.00	8,831,418.00	-17.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	242,853.85	1,513,967.92	1,756,821.77	250,000.00	1,058,077.00	1,308,077.00	-25.5%
Travel and Conferences		5200	99,656.02	1,156,697.04	1,256,353.06	327,151.00	774,230.00	1,101,381.00	-12.3%
Dues and Memberships		5300	24,022.00	3,228.30	27,250.30	26,590.00	1,125.00	27,715.00	1.7%
Insurance		5400 - 5450	805,548.95	76,637.00	882,185.95	864,488.00	97,500.00	961,988.00	9.0%
Operations and Housekeeping Services		5500	4,730,453.61	59,002.37	4,789,455.98	5,426,754.00	40,985.00	5,467,739.00	14.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	845,441.40	606,381.14	1,451,822.54	785,358.00	636,636.00	1,421,994.00	-2.1%
Transfers of Direct Costs		5710	396,913.13	(396,913.24)	(0.11)	519,219.00	(519,219.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(132,287.25)	(61,460.29)	(193,747.54)	(146,397.00)	(62,572.00)	(208,969.00)	7.9%
Professional/Consulting Services and Operating Expenditures		5800	1,456,618.90	2,906,279.67	4,362,898.57	1,557,443.00	2,681,092.00	4,238,535.00	-2.9%
Communications		5900	639,357.84	35,417.83	674,775.67	632,146.00	15,094.00	647,240.00	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,108,578.45	5,899,237.74	15,007,816.19	10,242,752.00	4,722,948.00	14,965,700.00	-0.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	22,554.07	42,245.61	64,799.68	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,520.10	1,038,924.25	1,062,444.35	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	178,575.77	278,393.23	456,969.00	101,460.00	125,181.00	226,641.00	-50.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			224,649.94	1,359,563.09	1,584,213.03	101,460.00	125,181.00	226,641.00	-85.7%
OTHER OUTGO (excluding Transfers of Indirect 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 or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	372,737.44	372,737.44	20,000.00	356,936.00	376,936.00	1.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		1,739,469.00	1,739,469.00		3,501.00	3,501.00	-99.8%
Other Transfers of Apportionments	All Other	7221-7223	75,336.00	11,176.00	86,512.00	1,460,951.00	7,912.00	1,468,863.00	1597.9%
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	296,286.16	0.00	296,286.16	324,310.00	0.00	324,310.00	9.5%
Other Debt Service - Principal		7439	450,000.00	0.00	450,000.00	470,000.00	0.00	470,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			821,622.16	2,123,382.44	2,945,004.60	2,275,261.00	368,349.00	2,643,610.00	-10.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,595,836.49)	2,595,836.49	0.00	(2,999,565.00)	2,999,565.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(663,798.00)	0.00	(663,798.00)	(701,783.00)	0.00	(701,783.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,259,634.49)	2,595,836.49	(663,798.00)	(3,701,348.00)	2,999,565.00	(701,783.00)	5.7%
TOTAL, EXPENDITURES			135,413,144.50	58,055,958.53	193,469,103.03	138,452,110.00	53,614,331.00	192,066,441.00	-0.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,016,641.00	0.00	1,016,641.00	916,417.00	0.00	916,417.00	-9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,016,641.00	0.00	1,016,641.00	916,417.00	0.00	916,417.00	-9.9%
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 LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,297,910.48)	9,297,910.48	0.00	(7,856,875.00)	7,856,875.00	0.00	0.0%
Contributions from Restricted Revenues		8990	350,680.00	(350,680.00)	0.00	(1,023,675.00)	1,023,675.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	2,456,163.54	(2,456,163.54)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	892,197.00	(892,197.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,598,869.94)	5,598,869.94	0.00	(8,880,550.00)	8,880,550.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,615,510.94)	5,598,869.94	(1,016,641.00)	(9,796,967.00)	8,880,550.00	(916,417.00)	-9.9%

<u>Resource</u>	<u>Description</u>	<u>2008-09 Estimated Actuals</u>	<u>2009-10 Budget</u>
5640	Medi-Cal Billing Option	137,608.00	137,608.00
7090	Economic Impact Aid (EIA)	675,277.00	675,277.00
7396	Discretionary Block Grant - School Site	0.00	0.00
9010	Other Local	415,200.00	415,200.00
Total, Legally Restricted Balance		<u>1,228,085.00</u>	<u>1,228,085.00</u>

11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	320,414.00	262,152.00	-18.2%
4) Other Local Revenue		8600-8799	7,190.00	5,500.00	-23.5%
5) TOTAL, REVENUES			327,604.00	267,652.00	-18.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	180,518.63	173,182.00	-4.1%
2) Classified Salaries		2000-2999	137,481.66	126,887.00	-7.7%
3) Employee Benefits		3000-3999	69,553.36	77,744.00	11.8%
4) Books and Supplies		4000-4999	11,306.12	8,224.00	-27.3%
5) Services and Other Operating Expenditures		5000-5999	14,252.00	16,699.00	17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,098.00	17,381.00	-4.0%
9) TOTAL, EXPENDITURES			431,209.77	420,117.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,605.77)	(152,465.00)	47.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,015.00	152,465.00	915.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,015.00	152,465.00	915.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,590.77)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,590.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,590.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,590.77	0.00	-100.0%
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	2008-09 Estimated Actuals	2009-10 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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	320,414.00	0.00	-100.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	262,152.00	New
TOTAL, OTHER STATE REVENUE			320,414.00	262,152.00	-18.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,935.00	1,200.00	-38.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,980.00	2,300.00	-22.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,275.00	2,000.00	-12.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,190.00	5,500.00	-23.5%
TOTAL, REVENUES			327,604.00	267,652.00	-18.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	125,279.87	111,981.00	-10.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	55,238.76	61,201.00	10.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			180,518.63	173,182.00	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	43,919.76	44,673.00	1.7%
Classified Support Salaries		2200	53,083.65	34,560.00	-34.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,478.25	47,654.00	17.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,481.66	126,887.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,792.56	14,287.00	83.3%
PERS		3201-3202	11,679.81	12,319.00	5.5%
OASDI/Medicare/Alternative		3301-3302	11,160.39	11,340.00	1.6%
Health and Welfare Benefits		3401-3402	30,428.28	32,168.00	5.7%
Unemployment Insurance		3501-3502	880.62	900.00	2.2%
Workers' Compensation		3601-3602	3,082.06	3,212.00	4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	782.80	0.00	-100.0%
PERS Reduction		3801-3802	3,746.84	3,518.00	-6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,553.36	77,744.00	11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,644.15	3,250.00	97.7%
Materials and Supplies		4300	7,059.71	3,224.00	-54.3%
Noncapitalized Equipment		4400	2,602.26	1,750.00	-32.8%
TOTAL, BOOKS AND SUPPLIES			11,306.12	8,224.00	-27.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,284.00	8,699.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668.00	700.00	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	5,300.00	5,300.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,252.00	16,699.00	17.2%
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 Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,098.00	17,381.00	-4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,098.00	17,381.00	-4.0%
TOTAL, EXPENDITURES			431,209.77	420,117.00	-2.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	15,015.00	152,465.00	915.4%
(a) TOTAL, INTERFUND TRANSFERS IN			15,015.00	152,465.00	915.4%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			15,015.00	152,465.00	915.4%

12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,129,376.12	1,128,247.00	-0.1%
3) Other State Revenue		8300-8599	2,017,955.29	1,939,084.00	-3.9%
4) Other Local Revenue		8600-8799	39,352.58	26,247.00	-33.3%
5) TOTAL, REVENUES			3,186,683.99	3,093,578.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	679,770.18	647,959.00	-4.7%
2) Classified Salaries		2000-2999	1,185,333.61	1,153,929.00	-2.6%
3) Employee Benefits		3000-3999	804,565.05	779,044.00	-3.2%
4) Books and Supplies		4000-4999	68,722.99	52,613.00	-23.4%
5) Services and Other Operating Expenditures		5000-5999	243,554.75	208,456.00	-14.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,459.55	57,460.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	176,394.00	184,402.00	4.5%
9) TOTAL, EXPENDITURES			3,215,800.13	3,083,863.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,116.14)	9,715.00	-133.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,116.14)	9,715.00	-133.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,584.14	388,468.00	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,584.14	388,468.00	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,584.14	388,468.00	-7.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	388,468.00	398,183.00	2.5%
0000 Child Development: General	0000	9780		268,961.00	
0001 Child Development: Facilities	0000	9780		91,549.00	
0560 State Preschool Reserve	6130	9780		37,673.00	
0000 Child Development-General	0000	9780	276,861.00		
0001 Child Development Facilities	0000	9780	73,934.00		
0560 State Preschool Reserve	6130	9780	37,673.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	388,468.00		
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			388,468.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			388,468.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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	1,129,376.12	1,128,247.00	-0.1%
TOTAL, FEDERAL REVENUE			1,129,376.12	1,128,247.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	647,792.48	83,403.00	-87.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,324,885.10	1,855,681.00	40.1%
All Other State Revenue	All Other	8590	45,277.71	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,017,955.29	1,939,084.00	-3.9%
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	15,092.89	12,000.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,296.49	14,147.00	-26.7%
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	4,963.20	100.00	-98.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,352.58	26,247.00	-33.3%
TOTAL, REVENUES			3,186,683.99	3,093,578.00	-2.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	676,019.67	647,959.00	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,750.51	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			679,770.18	647,959.00	-4.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	668,406.61	653,657.00	-2.2%
Classified Support Salaries		2200	273,310.41	266,251.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	95,310.81	90,499.00	-5.0%
Clerical, Technical and Office Salaries		2400	97,591.16	93,520.00	-4.2%
Other Classified Salaries		2900	50,714.62	50,002.00	-1.4%
TOTAL, CLASSIFIED SALARIES			1,185,333.61	1,153,929.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	63,860.33	56,067.00	-12.2%
PERS		3201-3202	95,307.14	91,711.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	91,395.83	89,171.00	-2.4%
Health and Welfare Benefits		3401-3402	502,317.23	501,206.00	-0.2%
Unemployment Insurance		3501-3502	5,616.97	5,153.00	-8.3%
Workers' Compensation		3601-3602	20,033.42	18,390.00	-8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,202.23	0.00	-100.0%
PERS Reduction		3801-3802	21,831.90	17,346.00	-20.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			804,565.05	779,044.00	-3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,005.44	200.00	-93.3%
Materials and Supplies		4300	64,203.66	52,413.00	-18.4%
Noncapitalized Equipment		4400	1,513.89	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,722.99	52,613.00	-23.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,645.17	3,520.00	-24.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	121,717.66	97,341.00	-20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,101.64	5,675.00	-64.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,248.99	89,978.00	6.8%
Professional/Consulting Services and Operating Expenditures		5800	5,938.20	2,930.00	-50.7%
Communications		5900	10,903.09	9,012.00	-17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,554.75	208,456.00	-14.4%
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 Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	8,320.27	7,000.00	-15.9%
Other Debt Service - Principal		7439	49,139.28	50,460.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,459.55	57,460.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	176,394.00	184,402.00	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			176,394.00	184,402.00	4.5%
TOTAL, EXPENDITURES			3,215,800.13	3,083,863.00	-4.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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	0.00	0.0%

13 NUTRITION SERVICES FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,238,500.00	7,398,650.00	2.2%
3) Other State Revenue		8300-8599	583,891.00	563,700.00	-3.5%
4) Other Local Revenue		8600-8799	2,080,000.00	2,160,700.00	3.9%
5) TOTAL, REVENUES			9,902,391.00	10,123,050.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,311,779.00	3,508,533.00	5.9%
3) Employee Benefits		3000-3999	1,551,475.85	1,458,003.00	-6.0%
4) Books and Supplies		4000-4999	4,330,200.00	4,416,350.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	238,628.55	260,831.00	9.3%
6) Capital Outlay		6000-6999	0.00	11,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	469,306.00	500,000.00	6.5%
9) TOTAL, EXPENDITURES			9,901,389.40	10,154,717.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,001.60	(31,667.00)	-3261.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,001.60	(31,667.00)	-3261.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,644,914.40	1,645,916.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,644,914.40	1,645,916.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,644,914.40	1,645,916.00	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	76,000.00	76,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,544,916.00	1,513,249.00	-2.0%
Nutrition Services	5310	9780		1,513,249.00	
Nutrition Services	5310	9780	1,544,916.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	499,416.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,323,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	76,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,925,916.00		
H. LIABILITIES					
1) Accounts Payable		9500	280,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			280,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,645,916.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	7,238,500.00	7,398,650.00	2.2%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,238,500.00	7,398,650.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	583,891.00	563,700.00	-3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			583,891.00	563,700.00	-3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,035,000.00	2,109,500.00	3.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,000.00	23,200.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,000.00	28,000.00	21.7%
TOTAL, OTHER LOCAL REVENUE			2,080,000.00	2,160,700.00	3.9%
TOTAL, REVENUES			9,902,391.00	10,123,050.00	2.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,873,979.00	3,069,363.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	231,400.00	228,933.00	-1.1%
Clerical, Technical and Office Salaries		2400	206,400.00	210,237.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,311,779.00	3,508,533.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	429,516.23	298,190.00	-30.6%
OASDI/Medicare/Alternative		3301-3302	239,527.61	241,562.00	0.8%
Health and Welfare Benefits		3401-3402	735,633.03	785,142.00	6.7%
Unemployment Insurance		3501-3502	9,816.42	9,792.00	-0.2%
Workers' Compensation		3601-3602	35,174.89	34,917.00	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,210.00	3,250.00	-68.2%
PERS Reduction		3801-3802	91,597.67	85,150.00	-7.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,551,475.85	1,458,003.00	-6.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	308,200.00	343,350.00	11.4%
Noncapitalized Equipment		4400	31,000.00	70,000.00	125.8%
Food		4700	3,991,000.00	4,003,000.00	0.3%
TOTAL, BOOKS AND SUPPLIES			4,330,200.00	4,416,350.00	2.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	3,000.00	7.1%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	1,100.00	1,300.00	18.2%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,000.00	42,700.00	29.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	101,878.55	102,691.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	38,000.00	49,000.00	28.9%
Communications		5900	250.00	540.00	116.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			238,628.55	260,831.00	9.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	5,500.00	New
Equipment Replacement		6500	0.00	5,500.00	New
TOTAL, CAPITAL OUTLAY			0.00	11,000.00	New
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	469,306.00	500,000.00	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			469,306.00	500,000.00	6.5%
TOTAL, EXPENDITURES			9,901,389.40	10,154,717.00	2.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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	0.00	0.0%

14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	86,120.00	86,000.00	-0.1%
5) TOTAL, REVENUES			86,120.00	86,000.00	-0.1%
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	476,377.45	2,660,200.00	458.4%
6) Capital Outlay		6000-6999	324,236.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			800,614.40	2,660,200.00	232.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(714,494.40)	(2,574,200.00)	260.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	799,615.00	763,952.00	-4.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			799,615.00	763,952.00	-4.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,120.60	(1,810,248.00)	-2226.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,425,265.40	2,510,386.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,425,265.40	2,510,386.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,425,265.40	2,510,386.00	3.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,510,386.00	700,138.00	-72.1%
Deferred Maintenance	0000	9780		700,138.00	
Deferred Maintenance	0000	9780	2,510,386.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,510,386.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,510,386.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,510,386.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	86,120.00	86,000.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,120.00	86,000.00	-0.1%
TOTAL, REVENUES			86,120.00	86,000.00	-0.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	466,342.45	2,660,200.00	470.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,035.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			476,377.45	2,660,200.00	458.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	324,236.95	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			324,236.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			800,614.40	2,660,200.00	232.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	799,615.00	763,952.00	-4.5%
(a) TOTAL, INTERFUND TRANSFERS IN			799,615.00	763,952.00	-4.5%
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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			799,615.00	763,952.00	-4.5%

17 SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	107,713.66	115,000.00	6.8%
5) TOTAL, REVENUES			107,713.66	115,000.00	6.8%
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 Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect 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)			107,713.66	115,000.00	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,713.66	115,000.00	6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,402,736.34	3,510,450.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,402,736.34	3,510,450.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,402,736.34	3,510,450.00	3.2%
2) Ending Balance, June 30 (E + F1e)			3,510,450.00	3,625,450.00	3.3%
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	3,510,450.00	3,625,450.00	3.3%
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,510,450.00		
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			3,510,450.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,510,450.00		

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	107,713.66	115,000.00	6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,713.66	115,000.00	6.8%
TOTAL, REVENUES			107,713.66	115,000.00	6.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

21 BUILDING FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,191,041.00	700,000.00	-41.2%
5) TOTAL, REVENUES			1,191,041.00	700,000.00	-41.2%
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	48,129.00	90,300.00	87.6%
6) Capital Outlay		6000-6999	12,159,678.73	28,617,544.00	135.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,207,807.73	28,707,844.00	135.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,016,766.73)	(28,007,844.00)	154.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,016,766.73)	(28,007,844.00)	154.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,029,271.73	37,082,505.00	-5.0%
b) Audit Adjustments		9793	9,070,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,099,271.73	37,082,505.00	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,099,271.73	37,082,505.00	-22.9%
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	37,082,505.00	9,074,661.00	-75.5%
School Site Construction & Repair	0000	9780		9,074,661.00	
School Site Construction & Repair	0000	9780	37,082,505.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,807,505.00		
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	275,000.00		
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			37,082,505.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			37,082,505.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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					
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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,191,041.00	700,000.00	-41.2%
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			1,191,041.00	700,000.00	-41.2%
TOTAL, REVENUES			1,191,041.00	700,000.00	-41.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	48,129.00	90,300.00	87.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,129.00	90,300.00	87.6%
CAPITAL OUTLAY					
Land		6100	630,000.00	1,340,000.00	112.7%
Land Improvements		6170	7,438,287.88	15,000.00	-99.8%
Buildings and Improvements of Buildings		6200	4,091,390.85	27,262,544.00	566.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,159,678.73	28,617,544.00	135.3%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,207,807.73	28,707,844.00	135.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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%

25 CAPITAL FACILITIES FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,132,273.40	2,066,960.00	-3.1%
5) TOTAL, REVENUES			2,132,273.40	2,066,960.00	-3.1%
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	66,131.86	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,322,894.81	1,291,205.00	-2.4%
6) Capital Outlay		6000-6999	1,898,620.24	500,000.00	-73.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,287,646.91	1,791,205.00	-45.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,155,373.51)	275,755.00	-123.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	202,011.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			202,011.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(953,362.51)	275,755.00	-128.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,171,442.51	10,218,080.00	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,171,442.51	10,218,080.00	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,171,442.51	10,218,080.00	-8.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
9811 Capital Facilities	9010	9780		5,987,034.00	
9812 Capital Facilities	9010	9780		3,348,096.00	
9813 Capital Facilities	9010	9780		1,158,705.00	
9811 Capital Facilities	9010	9780	5,134,274.00		
9812 Capital Facilities	9010	9780	3,956,101.00		
9813 Capital Facilities	9010	9780	1,127,705.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,134,580.00		
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	83,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			10,218,080.00		
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			
5) Deferred Revenue					
		9650	0.00		
6) Long-Term Liabilities					
		9660			
7) TOTAL, LIABILITIES					
			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			10,218,080.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,527,647.36	1,466,960.00	-4.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	308,132.05	326,000.00	5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	247,822.00	250,000.00	0.9%
Other Local Revenue All Other Local Revenue					
		8699	48,671.99	24,000.00	-50.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,132,273.40	2,066,960.00	-3.1%
TOTAL, REVENUES			2,132,273.40	2,066,960.00	-3.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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	66,131.86	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,131.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	5,000.00	-16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,264,997.54	1,181,205.00	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	15,000.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	43,922.27	90,000.00	104.9%
Communications		5900	475.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,322,894.81	1,291,205.00	-2.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	27,311.62	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,871,308.62	500,000.00	-73.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,898,620.24	500,000.00	-73.7%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,287,646.91	1,791,205.00	-45.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	202,011.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			202,011.00	0.00	-100.0%
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%
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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			202,011.00	0.00	-100.0%

35 SCHOOL FACILITY FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	397,064.09	388,100.00	-2.3%
5) TOTAL, REVENUES			397,064.09	388,100.00	-2.3%
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	6,409.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	957.24	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,367.23	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			389,696.86	388,100.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389,696.86	388,100.00	-0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,542,291.14	13,931,988.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,542,291.14	13,931,988.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,542,291.14	13,931,988.00	2.9%
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	13,931,988.00	14,320,088.00	2.8%
9701 Sycamore Hills Elementary	7710	9780	6,188,349.00		
9702 CFD #1	7710	9780	344,890.00		
9724 Grand Terrace HS	7710	9780	2,348,791.00		
9725 New School	7710	9780	166,503.00		
9726 New School	7710	9780	1,528,996.00		
9727 New School	7710	9780	549,696.00		
9728 New School	7710	9780	224,334.00		
9729 Zimmerman Elementary	7710	9780	58,224.00		
9730 BMS Relocatables	7710	9780	4,615.00		
9731 Jurupa Vista Relocatables	7710	9780	71,534.00		
9732 Lincoln Relocatables	7710	9780	101,038.00		
9733 Lewis Relocatables	7710	9780	148,182.00		
9734 Rogers Relocatables	7710	9780	134,066.00		
9735 Wilson Relocatables	7710	9780	266,102.00		
9736 BHS Modernization	7710	9780	365,580.00		
9737 CHS Modernization	7710	9780	13,190.00		
9738 Sycamore Hills Addition	7710	9780	740,907.00		
9740 Smith Modernization	7710	9780	155,083.00		
9741 Rogers Modernization	7710	9780	305,409.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
9743 THMS Modernization	7710	9780		7,799.00	
9744 BMS Relocatables	7710	9780		9,035.00	
9745 Crestmore Relocatables	7710	9780		73,665.00	
9746 Sycamore Hills Addition #2	7710	9780		514,100.00	
9701 Sycamore Hills Elementary	7710	9780	6,008,349.00		
9702 CFD #1	7710	9780	336,890.00		
9724 Grand Terrace HS	7710	9780	2,278,791.00		
9725 New School	7710	9780	161,503.00		
9726 New School	7710	9780	1,506,996.00		
9727 New School	7710	9780	532,696.00		
9728 New School	7710	9780	217,334.00		
9729 Zimmerman Elementary	7710	9780	56,424.00		
9730 BMS Relocatables	7710	9780	4,615.00		
9731 Jurupa Vista Relocatables	7710	9780	71,534.00		
9732 Lincoln Relocatables	7710	9780	101,038.00		
9733 Lewis Relocatables	7710	9780	148,182.00		
9734 Rogers Relocatables	7710	9780	134,066.00		
9735 Wilson Relocatables	7710	9780	258,102.00		
9736 BHS Modernization	7710	9780	354,580.00		
9737 CHS Modernization	7710	9780	11,690.00		
9738 Sycamore Hills Addition	7710	9780	717,907.00		
9740 Smith Modernization	7710	9780	150,083.00		
9741 Rogers Modernization	7710	9780	295,409.00		
9743 THMS Relocatables	7710	9780	7,549.00		
9744 BMS Relocatables	7710	9780	8,785.00		
9745 Crestmore Relocatables	7710	9780	71,365.00		
9746 Sycamore Hills Addition #2	7710	9780	498,100.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,994,409.00		
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	816,579.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	121,000.00		
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			13,931,988.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			13,931,988.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	397,064.09	388,100.00	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			397,064.09	388,100.00	-2.3%
TOTAL, REVENUES			397,064.09	388,100.00	-2.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	6,409.99	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			6,409.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	957.24	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			957.24	0.00	-100.0%
TOTAL, EXPENDITURES			7,367.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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%
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	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

**40 SPECIAL RESERVE FOR
CAPITAL OUTLAY PROJECTS**



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	186,901.40	191,000.00	2.2%
5) TOTAL, REVENUES			186,901.40	191,000.00	2.2%
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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	52,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	57,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,901.40	134,000.00	-28.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,901.40	134,000.00	-28.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,887,350.60	6,074,252.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,887,350.60	6,074,252.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,887,350.60	6,074,252.00	3.2%
2) Ending Balance, June 30 (E + F1e)			6,074,252.00	6,208,252.00	2.2%
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	6,074,252.00	6,208,252.00	2.2%
9870 Fd 01 Reserve for Capital Outlay	9010	9780		5,645,350.00	
9871 Fd 13 Reserve for Capital Outlay	9010	9780		562,902.00	
9780 Fd 01 Reserve for Capital Outlay	9010	9780	5,469,350.00		
9781 Fd 13 Reserve for Capital Outlay	9010	9780	604,902.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,029,252.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,074,252.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			6,074,252.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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					
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	186,901.40	191,000.00	2.2%
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			186,901.40	191,000.00	2.2%
TOTAL, REVENUES			186,901.40	191,000.00	2.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	52,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	52,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	57,000.00	New

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

51 BOND INTEREST AND REDEMPTION FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	102,484.04	102,485.00	0.0%
4) Other Local Revenue		8600-8799	6,542,375.09	6,400,700.00	-2.2%
5) TOTAL, REVENUES			6,644,859.13	6,503,185.00	-2.1%
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 Costs)		7100-7299, 7400-7499	6,792,122.51	6,793,222.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,792,122.51	6,793,222.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(147,263.38)	(290,037.00)	97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,263.38)	(290,037.00)	97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,743,345.38	7,596,082.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,743,345.38	7,596,082.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,743,345.38	7,596,082.00	-1.9%
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	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,596,082.00		
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			7,596,082.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			7,596,082.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	102,484.04	102,485.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,484.04	102,485.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,433,703.61	5,044,000.00	-7.2%
Unsecured Roll		8612	473,969.72	474,000.00	0.0%
Prior Years' Taxes		8613	(267.45)	0.00	-100.0%
Supplemental Taxes		8614	263,353.44	544,000.00	106.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	143,788.54	135,000.00	-6.1%
Interest		8660	227,827.23	203,700.00	-10.6%
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			6,542,375.09	6,400,700.00	-2.2%
TOTAL, REVENUES			6,644,859.13	6,503,185.00	-2.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,695,000.00	2,695,000.00	0.0%
Bond Interest and Other Service Charges		7434	4,097,122.51	4,098,222.00	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 Costs)			6,792,122.51	6,793,222.00	0.0%
TOTAL, EXPENDITURES			6,792,122.51	6,793,222.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	104,664,480.00	104,664,480.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		104,664,480.00	104,664,480.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		2,695,000.00	2,695,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	101,969,480.00	101,969,480.00
1. Restricted Balance, July 1	2008-09	7,743,345.38	7,743,345.38
2. Tax Receipts	2008-09	6,314,547.86	6,314,547.86
3. State and Federal Apportionments	2008-09	102,484.04	102,484.04
4. Other Designated Revenue	2008-09	227,827.23	227,827.23
5. Subtotal (Sum of lines 1 through 4)		14,388,204.51	14,388,204.51
6. Less: Actual Expenditures or Other Uses	2008-09	6,792,122.51	6,792,122.51
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	7,596,082.00	7,596,082.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	6,197,000.00	6,197,000.00
9. Estimated State and Federal Apportionments	2009-10	102,485.00	102,485.00
10. Other Estimated Revenue	2009-10	203,700.00	203,700.00
11. Subtotal (Sum of lines 7 through 10)		14,099,267.00	14,099,267.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	6,793,222.00	6,793,222.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(7,306,045.00)	(7,306,045.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,530,094.83	3,230,292.00	27.7%
5) TOTAL, REVENUES			2,530,094.83	3,230,292.00	27.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	165,501.50	144,847.00	-12.5%
3) Employee Benefits		3000-3999	963,925.49	1,421,711.00	47.5%
4) Books and Supplies		4000-4999	29,433.92	80,200.00	172.5%
5) Services and Other Operating Expenses		5000-5999	1,529,902.88	1,947,250.00	27.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,688,763.79	3,594,008.00	33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(158,668.96)	(363,716.00)	129.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(158,668.96)	(363,716.00)	129.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,796,862.96	18,638,194.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,796,862.96	18,638,194.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,796,862.96	18,638,194.00	-0.8%
2) Ending Net Assets, June 30 (E + F1e)			18,638,194.00	18,274,478.00	-2.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	18,638,194.00	18,274,478.00	-2.0%
9878 Self Insurance Fund	9010	9780		1,633,983.00	
9884 Workers' Compensation Fund	9010	9780		8,408,600.00	
9967 OPEB Fund	9010	9780		8,231,895.00	
9878 Self Insurance Fund	9010	9780	1,590,283.00		
9884 Workers' Compensation Fund	9010	9780	7,762,404.00		
9967 OPEB Fund	9010	9780	9,285,507.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,396,194.00		
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	172,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,638,194.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			18,638,194.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	560,867.28	419,000.00	-25.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,564,670.99	2,478,843.00	58.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	404,556.56	332,449.00	-17.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,530,094.83	3,230,292.00	27.7%
TOTAL, REVENUES			2,530,094.83	3,230,292.00	27.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	80,600.36	58,975.00	-26.8%
Clerical, Technical and Office Salaries		2400	84,901.14	85,872.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,501.50	144,847.00	-12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,706.84	14,063.00	-4.4%
OASDI/Medicare/Alternative		3301-3302	11,640.33	11,081.00	-4.8%
Health and Welfare Benefits		3401-3402	27,782.28	25,505.00	-8.2%
Unemployment Insurance		3501-3502	459.69	435.00	-5.4%
Workers' Compensation		3601-3602	1,639.92	1,550.00	-5.5%
OPEB, Allocated		3701-3702	901,894.06	1,365,061.00	51.4%
OPEB, Active Employees		3751-3752	1,084.40	0.00	-100.0%
PERS Reduction		3801-3802	4,717.97	4,016.00	-14.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			963,925.49	1,421,711.00	47.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,433.92	76,700.00	160.6%
Noncapitalized Equipment		4400	0.00	3,500.00	New
TOTAL, BOOKS AND SUPPLIES			29,433.92	80,200.00	172.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	519.07	2,700.00	420.2%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	80,020.00	120,000.00	50.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,897.66	15,000.00	-48.1%
Transfers of Direct Costs - Interfund		5750	120.00	300.00	150.0%
Professional/Consulting Services and Operating Expenditures		5800	1,419,964.86	1,808,100.00	27.3%
Communications		5900	381.29	650.00	70.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,529,902.88	1,947,250.00	27.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,688,763.79	3,594,008.00	33.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

COMMUNITY FACILITIES DISTRICTS 2 & 3



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	352,864.52	319,000.00	-9.6%
5) TOTAL, REVENUES			352,864.52	319,000.00	-9.6%
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	23,686.15	55,000.00	132.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263,805.00	267,853.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			287,491.15	322,853.00	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,373.37	(3,853.00)	-105.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,686.32	25,000.00	33.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,686.32	25,000.00	33.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,059.69	21,147.00	-74.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	931,108.31	1,015,168.00	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			931,108.31	1,015,168.00	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			931,108.31	1,015,168.00	9.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,015,168.00	1,036,315.00	2.1%
Capital Projects	9010	9780	1,015,168.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,015,168.00		
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			1,015,168.00		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,015,168.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 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	343,473.08	300,000.00	-12.7%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,391.44	19,000.00	102.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,864.52	319,000.00	-9.6%
TOTAL, REVENUES			352,864.52	319,000.00	-9.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
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					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,686.15	55,000.00	132.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,686.15	55,000.00	132.2%
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	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	238,805.00	237,853.00	-0.4%
Other Debt Service - Principal		7439	25,000.00	30,000.00	20.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263,805.00	267,853.00	1.5%
TOTAL EXPENDITURES			287,491.15	322,853.00	12.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,686.32	25,000.00	33.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,686.32	25,000.00	33.8%
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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			18,686.32	25,000.00	33.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	140,969.27	118,200.00	-16.2%
5) TOTAL, REVENUES			140,969.27	118,200.00	-16.2%
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 Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect 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)			140,969.27	118,200.00	-16.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,686.32	25,000.00	33.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,686.32)	(25,000.00)	33.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,282.95	93,200.00	-23.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,420.51	614,703.46	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,420.51	614,703.46	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,420.51	614,703.46	24.8%
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	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	614,703.46		
d) Unappropriated Amount					
		9790		707,903.46	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	614,703.46		
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			614,703.46		
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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			614,703.46		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll					
		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	138,010.40	114,000.00	-17.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	2,958.87	4,200.00	41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,969.27	118,200.00	-16.2%
TOTAL, REVENUES			140,969.27	118,200.00	-16.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	18,686.32	25,000.00	33.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,686.32	25,000.00	33.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(18,686.32)	(25,000.00)	33.8%

MULTIYEAR PROJECTIONS



COLTON JOINT UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION
2009-10 ADOPTED BUDGET

Description	5.66% COLA, 11.428% Deficit			4.25% COLA, 17.967% Deficit			0.9% COLA, 17.967% Deficit			2.4% COLA, 17.967% Deficit		
	2008-09 Estimated Actuals	% of Change	2009-10 Adopted Budget	% of Change	2010-11 Projected Budget	% of Change	2011-12 Projected Budget	% of Change				
Revenues & Other Financing Sources:												
Revenue Limit Sources	\$ 124,827,549	-5.8%	\$ 120,292,918	-9.2%	\$ 120,296,102	0.0%	\$ 123,311,155	2.5%				
Federal Revenue	\$ 13,659,394	7.9%	\$ 26,095,918	106.1%	\$ 12,495,918	-52.1%	\$ 12,495,918	0.0%				
Other State Revenue	\$ 31,639,557	-1.0%	\$ 26,362,835	-17.5%	\$ 26,510,618	0.6%	\$ 26,965,482	1.7%				
Other Local Revenues	\$ 12,286,107	-5.6%	\$ 11,577,650	-11.1%	\$ 11,651,874	0.6%	\$ 11,939,889	2.5%				
Other Financing Sources from Fund 40	\$ -				\$ 5,477,050							
Total, Revenues:	\$ 182,412,607	-4.1%	\$ 184,329,321	-8.9%	\$ 176,431,561	-4.3%	\$ 174,712,444	-1.0%				
Expenditures & Other Financing Uses:												
Certificated Salaries	\$ 98,090,945	-1.6%	\$ 97,899,948	-1.8%	\$ 92,874,034	-5.1%	\$ 86,579,781	-6.8%				
Classified Salaries	\$ 29,862,621	-3.3%	\$ 30,807,865	-0.3%	\$ 27,502,998	-10.7%	\$ 23,946,497	-12.9%				
Employee Benefits	\$ 35,995,791	-2.8%	\$ 37,393,042	1.0%	\$ 37,243,776	-0.4%	\$ 37,330,809	0.2%				
Books & Supplies	\$ 10,646,510	12.9%	\$ 8,831,418	-6.3%	\$ 8,937,909	1.2%	\$ 9,042,646	1.2%				
Services & Operating Expenses	\$ 15,007,816	5.0%	\$ 14,965,700	4.7%	\$ 15,029,530	0.4%	\$ 15,209,719	1.2%				
Capital Outlay	\$ 1,584,213	87.9%	\$ 226,641	-73.1%	\$ 230,494	1.7%	\$ 235,334	2.1%				
Other Outgo	\$ 2,945,005	2.0%	\$ 2,643,610	-8.4%	\$ 2,643,610	0.0%	\$ 2,643,610	0.0%				
Direct Support/Indirect Costs	\$ (663,798)	-2.7%	\$ (701,783)	2.9%	\$ (701,783)	0.0%	\$ (701,783)	0.0%				
Other Financing Uses	\$ 1,016,641	-21.2%	\$ 916,417	-29.0%	\$ 916,417	0.0%	\$ 869,047					
Total, Expenditures:	\$ 194,485,744	-0.6%	\$ 192,982,858	-1.9%	\$ 184,676,985	-4.3%	\$ 175,155,661	-5.2%				
Net Inc. (Dec.) in Fund Balance	\$ (12,073,137)	118.8%	\$ (8,653,537)	56.8%	\$ (8,245,423)	-4.7%	\$ (443,217)	-94.6%				
Beginning Balance July 1	\$ 33,194,815		\$ 21,121,678		\$ 12,468,141		\$ 4,222,718					
Ending Balance	\$ 21,121,678	-13.2%	\$ 12,468,141	-48.8%	\$ 4,222,718	-66.1%	\$ 3,779,500	-10.5%				
Components of Ending Balance:												
Revolving Cash	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%				
Prepaid Expenditures			\$ -		\$ -							
Cash with Fiscal Agent	\$ -											
Stores	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%				
Reserve for Econ Uncertainties	\$ 5,970,366	1.7%	\$ 5,789,486	-1.4%	\$ 1,870,039	-67.7%	\$ 1,426,821	-75.4%				
Legally Restricted Ending Balances	\$ 1,228,085		\$ 1,228,085		\$ 1,228,085		\$ 1,228,085					
Lottery	\$ 1,703,804		\$ 1,220,947		\$ -		\$ -					
Special Reserve for Reche Canyon	\$ 548		\$ -									
Mandated Cost Incentive	\$ 2,573,657		\$ 2,573,657				\$ -					
E-Rate Designation	\$ 456,167		\$ 456,167		\$ 456,167		\$ 456,167					
Best Practices Cohort	\$ 117,747		\$ 117,747		\$ 117,747		\$ 117,747					
School Site Discretionary Block Grant	\$ 350,680		\$ 350,680		\$ 350,680		\$ 350,680					
Designated for Future Operational Budget	\$ 8,520,624		\$ 531,372		\$ -		\$ -					
Unappropriated Amount	\$ 0		\$ 0		\$ 0		\$ 0					
Fund 17 Reserve Balance	\$ 3,510,450		\$ 3,625,450		\$ 3,752,341		\$ 3,883,673					
% of Unrestricted Reserve	4.87%		4.88%		3.04%		3.03%					

Includes Resolutions 09-16 & 09-28 to
Reduce Budget by \$12.5 million 2010-11
and \$15.5 million in 2011-12

CRITERIA AND STANDARDS



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	23,111.00	23,090.62	0.1%	Met
Second Prior Year (2007-08)	22,983.69	22,950.19	0.1%	Met
First Prior Year (2008-09)	22,783.26	22,770.26	0.1%	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	22,876.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)		24,621	24,565	0.2%	Met
Second Prior Year (2007-08)		24,429	24,543	N/A	Met
First Prior Year (2008-09)		24,365	24,362	0.0%	Met
Budget Year (2009-10)		24,253			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	22,894	24,565	93.2%
Second Prior Year (2007-08)	22,663	24,543	92.3%
First Prior Year (2008-09)	22,704	24,362	93.2%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	22,613	24,253	93.2%	Met
1st Subsequent Year (2010-11)	22,581	24,219	93.2%	Met
2nd Subsequent Year (2011-12)	22,640	24,282	93.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,121.64	6,382.64	6,440.64	6,595.22
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,422.06	5,235.87	5,283.45	5,410.26
d. Prior Year Funded BRL per ADA		5,422.06	5,235.87	5,283.45
e. Difference (Step 1c minus Step 1d)		(186.19)	47.58	126.81
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.43%	0.91%	2.40%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	22,770.26	22,876.00	22,667.00	22,694.00
b. Prior Year Revenue Limit (Funded) ADA		22,770.26	22,876.00	22,667.00
c. Difference (Step 2a minus Step 2b)		105.74	(209.00)	27.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.46%	-0.91%	0.12%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-2.97%	0.00%	2.52%
Revenue Limit Standard (Step 3, plus/minus 1%):		-3.97% to -1.97%	-1.00% to 1.00%	1.52% to 3.52%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	8,939,262.00	8,919,262.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	123,168,088.94	119,513,961.00	119,428,847.00	122,443,900.00
District's Projected Change in Revenue Limit:		-2.97%	-0.07%	2.52%
Revenue Limit Standard:		-3.97% to -1.97%	-1.00% to 1.00%	1.52% to 3.52%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	123,899,825.51	134,493,974.11	92.1%
Second Prior Year (2007-08)	127,728,315.62	136,607,379.19	93.5%
First Prior Year (2008-09)	126,459,144.40	135,413,144.50	93.4%
	Historical Average Ratio:		93.0%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.0% to 96.0%	90.0% to 96.0%	90.0% to 96.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	125,471,933.00	138,452,110.00	90.6%	Met
1st Subsequent Year (2010-11)	121,991,886.00	143,672,012.81	84.9%	Not Met
2nd Subsequent Year (2011-12)	112,228,165.00	133,910,045.00	83.8%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

2011-12 budget reductions per board approved resolutions 09-16 and 09-28

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-2.97%	0.00%	2.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.97% to 7.03%	-10.00% to 10.00%	-7.48% to 12.52%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.97% to 2.03%	-5.00% to 5.00%	-2.48% to 7.52%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	13,659,393.78		
Budget Year (2009-10)	26,095,918.00	91.05%	Yes
1st Subsequent Year (2010-11)	12,495,918.00	-52.12%	Yes
2nd Subsequent Year (2011-12)	12,495,918.00	0.00%	No

Explanation:
(required if Yes)

One-time federal ARRA funds received

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

First Prior Year (2008-09)	31,639,557.34		
Budget Year (2009-10)	26,362,835.00	-16.68%	Yes
1st Subsequent Year (2010-11)	26,510,618.00	0.56%	No
2nd Subsequent Year (2011-12)	26,965,482.00	1.72%	No

Explanation:
(required if Yes)

HPSG will not be received in 2009-10 and 19.84% reduction for state categorical programs

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

First Prior Year (2008-09)	12,286,106.75		
Budget Year (2009-10)	11,577,650.00	-5.77%	No
1st Subsequent Year (2010-11)	11,651,874.00	0.64%	No
2nd Subsequent Year (2011-12)	11,939,889.00	2.47%	No

Explanation:
(required if Yes)

Standard Met

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

First Prior Year (2008-09)	10,646,510.33		
Budget Year (2009-10)	8,831,418.00	-17.05%	Yes
1st Subsequent Year (2010-11)	8,937,908.81	1.21%	No
2nd Subsequent Year (2011-12)	9,042,646.00	1.17%	No

Explanation:
(required if Yes)

HPSG will not be received in 2009-10 and 19.84% reduction for state categorical programs

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

First Prior Year (2008-09)	15,007,816.19		
Budget Year (2009-10)	14,965,700.00	-0.28%	No
1st Subsequent Year (2010-11)	15,029,530.00	0.43%	No
2nd Subsequent Year (2011-12)	15,209,721.00	1.20%	No

Explanation:
(required if Yes)

Standard Met

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2008-09)	57,585,057.87		
Budget Year (2009-10)	64,036,403.00	11.20%	Not Met
1st Subsequent Year (2010-11)	50,658,410.00	-20.89%	Not Met
2nd Subsequent Year (2011-12)	51,401,289.00	1.47%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2008-09)	25,654,326.52		
Budget Year (2009-10)	23,797,118.00	-7.24%	Met
1st Subsequent Year (2010-11)	23,967,438.81	0.72%	Met
2nd Subsequent Year (2011-12)	24,252,367.00	1.19%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

One-time federal ARRA funds received

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

HPSG will not be received in 2009-10 and 19.84% reduction for state categorical programs

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

Standard Met

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

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

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	192,982,858.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	192,982,858.00	1,929,828.58	4,804,178.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	9,202,050.00	5,869,000.00	9,480,816.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	9,202,050.00	5,869,000.00	9,480,816.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	184,040,873.43	195,622,780.09	194,485,744.03
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	184,040,873.43	195,622,780.09	194,485,744.03
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.0%	3.0%	4.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.0%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	1,583,181.27	134,702,630.11	N/A	Met
Second Prior Year (2007-08)	9,668,327.61	136,820,082.19	N/A	Met
First Prior Year (2008-09)	(5,572,716.37)	136,429,785.50	4.1%	Not Met
Budget Year (2009-10) (Information only)	(8,653,537.00)	139,368,527.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2006-07)	16,759,087.28	14,214,800.49	15.2%	Not Met
Second Prior Year (2007-08)	13,407,794.00	15,797,981.76	N/A	Met
First Prior Year (2008-09)	22,660,600.48	25,466,309.37	N/A	Met
Budget Year (2009-10) (Information only)	19,893,593.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$58,000 (greater of)	0	to 300
4% or \$58,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	22,613	22,581	22,640
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	192,982,858.00	184,676,984.81	175,155,662.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	192,982,858.00	184,676,984.81	175,155,662.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,789,485.74	5,540,309.54	5,254,669.86
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,789,485.74	5,540,309.54	5,254,669.86

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	5,789,486.00	1,870,039.00	1,426,821.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	3,625,450.00	3,752,341.00	3,883,673.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	9,414,936.00	5,622,380.00	5,310,494.00
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	4.88%	3.04%	3.03%
District's Reserve Standard (Section 10B, Line 7):	5,789,485.74	5,540,309.54	5,254,669.86
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

ARRA Federal Stimulus Grant funds, 8 million from the 2008-09 reserves, 5.4 million transfer in from fund 40 are used to support on-going expenditures in 2009-10 budget. Fiscal recovery plan must be implemented

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(9,297,910.48)			
Budget Year (2009-10)	(7,856,875.00)	(1,441,035.48)	-15.5%	Not Met
1st Subsequent Year (2010-11)	8,880,550.00	(16,737,425.00)	-213.0%	Not Met
2nd Subsequent Year (2011-12)	8,880,550.00	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	0.00	0.00	0.0%	Met
1st Subsequent Year (2010-11)	5,477,050.00	5,477,050.00	New	Not Met
2nd Subsequent Year (2011-12)	0.00	(5,477,050.00)	-100.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	1,016,641.00			
Budget Year (2009-10)	916,417.00	(100,224.00)	-9.9%	Met
1st Subsequent Year (2010-11)	916,417.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	916,417.00	0.00	0.0%	Met

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

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

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

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

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

Explanation: (required if NOT met)
ARRA IDEA Federal Stimulus Grant funds received; contribution to special education program from 2009-10 unrestricted funds is not necessary. Contribution from unrestricted funds resumes beginning 2010-11.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)
2010-11 Transfer in from Reserve for Capital Projects Fund necessary to meet 3.0% reserve requirement

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	12-0001-5700	12-0001-7438/7439	311,548
Certificates of Participation	12	01-0000-8011	01-0000-7438/7439	6,805,000
General Obligation Bonds	29	51-0000-8600	01-0000-7433/7434	101,969,480
Supp Early Retirement Program	4	01-0000-8011	01-0000-3931	4,427,656
State School Building Loans				
Compensated Absences	2	01-xxxx-8000	01-xxxx-1xxx/2xxx	1,613,843

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

CFD #2	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
SSC & Classroom Leases	Monthly	25-9811-8660 & 25-9812-8681	25-9811-5610 & 25-9812-5610	1,181,205

Type of Commitment (continued)	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	57,459	57,459	57,459	57,459
Certificates of Participation	792,310	794,310	794,922	794,098
General Obligation Bonds	6,803,768	6,802,668	6,100,068	6,806,943
Supp Early Retirement Program	1,106,914	1,106,914	1,106,914	1,106,914
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CFD #2	264,218	268,393	272,313	281,000
SSC & Classroom Leases	1,264,274	1,181,205	1,100,000	1,100,000
Total Annual Payments:	10,288,943	10,210,949	9,431,676	10,146,414
Has total annual payment increased over prior year (2008-09)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

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

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

	Self-Insurance Fund	Governmental Fund
	9,285,507	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	20,334,938.00
b. OPEB unfunded actuarial accrued liability (UAAL)	11,049,431.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2007

5. OPEB Contributions

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	2,709,864.00	2,709,864.00	2,709,864.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,368,311.00	685,060.00	578,519.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,368,311.00	685,060.00	578,519.00
d. Number of retirees receiving OPEB benefits	113	93	75

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

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

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

Yes

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

Workers Compensation, Property & Liability
--

3. Self-Insurance Liabilities

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

5,988,687.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. Required contribution (funding) for self-insurance programs	2,478,843.00	2,503,630.00	2,528,667.00
b. Amount contributed (funded) for self-insurance programs	2,478,843.00	2,503,630.00	2,528,667.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,278.0	1,213.0	1,213.0	1,218.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 962,646

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Yes	Yes	Yes
	12,660,521	13,546,757	14,495,030
	100%	100%	100%
	0.5%	7.0%	7.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Yes	Yes	Yes
	2,465,482	2,466,970	2,431,060
	2.6%	2.6%	2.5%

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Yes	Yes	Yes
	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	640.0	638.0	638.0	653.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

352,483

7. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
7,002,954	7,493,161	8,017,682
100%	100%	100%
0.5%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
383,470	409,458	422,765
1.1%	1.2%	1.2%

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	124.0	125.0	125.0	129.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

142,898

4. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Amount included for any tentative salary increases	0	0	0

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,264,842	1,353,381	1,448,118
Percent of H&W cost paid by employer	100%	100%	100%
Percent projected change in H&W cost over prior year	0.5%	7.0%	7.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	244,747	177,642	174,997
Percent change in step & column over prior year	1.7%	1.2%	1.2%

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	19,200	19,200	19,200
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SUPPORTING SCHEDULES



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	97,899,948.00	301	0.00	303	97,899,948.00	305	264,272.00		307	97,635,676.00	309
2000 - Classified Salaries	30,807,865.00	311	7,000.00	313	30,800,865.00	315	3,542,498.00		317	27,258,367.00	319
3000 - Employee Benefits (Excluding 3800)	36,724,115.00	321	1,311.00	323	36,722,804.00	325	947,867.00		327	35,774,937.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,831,418.00	331	0.00	333	8,831,418.00	335	1,714,798.00		337	7,116,620.00	339
5000 - Services . . . & 7300 - Indirect Costs	14,263,917.00	341	257,815.00	343	14,006,102.00	345	2,481,639.00		347	11,524,463.00	349
TOTAL					188,261,137.00	365			TOTAL	179,310,063.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	79,046,258.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,899,874.00 380
3. STRS.	3101 & 3102	6,479,359.00 382
4. PERS.	3201 & 3202	425,627.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,472,551.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	12,112,019.00 385
7. Unemployment Insurance.	3501 & 3502	257,602.00 390
8. Workers' Compensation Insurance.	3601 & 3602	959,413.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,108,611.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		106,761,314.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00 396
14. TOTAL SALARIES AND BENEFITS.		106,761,314.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		59.54%
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.54%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	179,310,063.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2009-10 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(208,969.00)	0.00	(701,783.00)				
Other Sources/Uses Detail					0.00	916,417.00		
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	1,000.00	0.00	17,381.00	0.00				
Other Sources/Uses Detail					152,465.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	89,978.00	0.00	184,402.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	102,691.00	0.00	500,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					783,952.00	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	0.00	0.00				
Other Sources/Uses Detail						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	15,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	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	25,000.00		
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	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	300.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	208,969.00	(208,969.00)	701,783.00	(701,783.00)	941,417.00	941,417.00		

