

SEPARATE COVER ITEM 14.1.1

2009-2010 Annual District Budget

MEETING: JUNE 23, 2009

TRACY

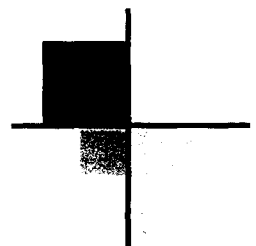
Unified School District



John C. Kimball High School

Annual Budget 2009/2010

"The future belongs to the educated"



2009-2010 Annual Budget

Table of Content - Page 1 of 2

	Page
Budget Certification - Form CB	1-3
Criteria and Standards - Form 01CS	4-29
Annual Certification Regarding Workers' Compensation Certification- Form CC	30
General Fund Budget - Form 01	31-48
Adult Education Budget - Form 11	49-60
Child Development Budget - Form 12	61-70
Cafeteria Budget - Form 13	71-80
Deferred Maintenance Budget - Form 14	81-90
Special Reserve Budget - Form 17	91-98
Building Fund Budget - Form 21	99-109
Capital Facilities Budget - Form 25	110-119
County School Facilities Fund Budget - Form 35	120-130
Special Reserve Fund for Capital Outlay Projects - Form 40	131-141
Capital Project Budget for Blended Component Units - Form 49	142-152
Bond Interest and Redemption Fund - Form 51	153-161
Average Daily Attendance - Form A	162-163
Current Expense Formula-Minimum Classroom Compensation- Form CEA - CEB	164-165
Lottery Report - Form L	166
Multiyear Projections - Form MYP	167-172
Revenue Limit Summary - Form RL	173-174

2008-2009 Annual Budget
Table of Content - Page 2 of 2

	Page
Summary of Interfund Activities All Funds - Form SIAA - SIAB	175-178
Budget Assumptions	179-196

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: 1875 W. Lowell Ave, Tracy, CA

Date: _____

Place: 1875 W. Lowell Ave, Tracy, CA

Date: June 23, 2009

Time: 07:00 PM

Adoption Date: June 23, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.net

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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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	

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)	15,604.49	15,752.11	N/A	Met
Second Prior Year (2007-08)	15,814.17	15,799.48	0.1%	Met
First Prior Year (2008-09)	15,690.94	15,696.89	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	15,583.14			

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)		16,771	17,375	N/A	Met
Second Prior Year (2007-08)		16,821	17,333	N/A	Met
First Prior Year (2008-09)		16,669	17,289	N/A	Met
Budget Year (2009-10)		16,569			

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)	15,640	17,375	90.0%
Second Prior Year (2007-08)	15,623	17,333	90.1%
First Prior Year (2008-09)	15,518	17,289	89.8%
		Historical Average Ratio:	90.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.5%

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

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

Fiscal Year	Estimated P-2 ADA 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)	15,417	16,569	93.0%	Not Met
1st Subsequent Year (2010-11)	15,317	16,469	93.0%	Not Met
2nd Subsequent Year (2011-12)	15,217	16,369	93.0%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District conservatively projects enrollment for budget purposes well below the estimated CBEDS enrollment. This standard compares our budgeted ADA for revenue calculations to the CBEDS, which understates the historical ratio of ADA to budgeted enrollment. Historically the District's projection of ADA revenue at Budget has correlated very closely with the actual P-2 ADA (please see criteria 1A).

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)	6,216.96	6,455.96	6,500.96	6,649.96
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.92156	0.87553	0.86853	0.85253
c. Funded BRL per ADA (Step 1a times Step 1b)	5,729.30	5,652.39	5,646.28	5,669.29
d. Prior Year Funded BRL per ADA		5,729.30	5,652.39	5,646.28
e. Difference (Step 1c minus Step 1d)		(76.91)	(6.11)	23.01
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-1.34%	-0.11%	0.41%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	15,696.89	15,583.14	15,483.14	15,383.14
b. Prior Year Revenue Limit (Funded) ADA		15,696.89	15,583.14	15,483.14
c. Difference (Step 2a minus Step 2b)		(113.75)	(100.00)	(100.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.72%	-0.64%	-0.65%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-2.06%	-0.75%	-0.24%
Revenue Limit Standard (Step 3, plus/minus 1%):		-3.06% to -1.06%	-1.75% to .25%	-1.24% to .76%

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)	29,547,183.00	29,547,183.00	29,547,183.00	29,547,183.00
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)	91,007,641.00	89,073,581.00	88,421,486.00	88,216,957.00
District's Projected Change in Revenue Limit:		-2.13%	-0.73%	-0.23%
Revenue Limit Standard:		-3.06% to -1.06%	-1.75% to .25%	-1.24% to .76%
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)	78,239,294.92	89,076,331.14	87.8%
Second Prior Year (2007-08)	81,375,330.40	89,771,618.98	90.6%
First Prior Year (2008-09)	79,517,566.75	93,036,219.43	85.5%
	Historical Average Ratio:		88.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	3.0%	3.0%	3.0%
	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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)	82,017,417.00	95,124,372.05	86.2%	Met
1st Subsequent Year (2010-11)	79,480,603.48	89,132,981.53	89.2%	Met
2nd Subsequent Year (2011-12)	78,995,631.82	87,542,830.87	90.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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):	-2.06%	-0.75%	-0.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.06% to 7.94%	-10.75% to 9.25%	-10.24% to 9.76%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.06% to 2.94%	-5.75% to 4.25%	-5.24% to 4.76%

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)	10,497,478.00		
Budget Year (2009-10)	4,687,178.00	-55.35%	Yes
1st Subsequent Year (2010-11)	4,687,178.00	0.00%	No
2nd Subsequent Year (2011-12)	4,687,178.00	0.00%	No

Explanation:
(required if Yes)

The reduction in Federal Revenue for the Budget Year (2009-10) is due primarily to the removal of one-time federal stabilization revenues received during the 2008-09 fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	16,666,425.00		
Budget Year (2009-10)	14,963,673.00	-10.22%	Yes
1st Subsequent Year (2010-11)	14,963,673.00	0.00%	No
2nd Subsequent Year (2011-12)	14,963,673.00	0.00%	No

Explanation:
(required if Yes)

The reduction in Other State Revenue for the Budget Year (2009-10) is due to the state's reduction in categorical funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	8,691,125.61		
Budget Year (2009-10)	6,263,311.00	-27.93%	Yes
1st Subsequent Year (2010-11)	6,263,311.00	0.00%	No
2nd Subsequent Year (2011-12)	6,263,311.00	0.00%	No

Explanation:
(required if Yes)

The reduction in Other Local Revenue for the Budget Year (2009-10) is due to a \$1.2 million reduction in the PLAY program.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	9,481,529.57		
Budget Year (2009-10)	11,757,008.64	24.00%	Yes
1st Subsequent Year (2010-11)	5,757,539.29	-51.03%	Yes
2nd Subsequent Year (2011-12)	4,437,978.82	-22.92%	Yes

Explanation:
(required if Yes)

The increase in expenditures for the Budget Year (2009-10) is projected due to carryovers of restricted programs and amounts that will be expended at the start-up of John C. Kimball High School. The reduction in expenditures for the 1st Subsequent Year (2010-11) is the result of reducing the one-time expenditures mentioned for the 2009-10 fiscal year, reduced categorical revenues, and budget cuts enacted by the Board of Trustees to deal with budget shortfalls. The further reductions for the 2nd Subsequent year are also the result of budget cuts necessary to meet budget shortfalls.

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

First Prior Year (2008-09)	12,337,029.55		
Budget Year (2009-10)	9,600,119.05	-22.18%	Yes
1st Subsequent Year (2010-11)	9,137,585.05	-4.82%	No
2nd Subsequent Year (2011-12)	9,112,585.05	-0.27%	No

Explanation:
(required if Yes)

The reduction in expenditures for the Budget Year (2009-10) are primarily the projected result of the state reductions in categorical funding.

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)	35,855,028.61		
Budget Year (2009-10)	25,914,162.00	-27.73%	Not Met
1st Subsequent Year (2010-11)	25,914,162.00	0.00%	Met
2nd Subsequent Year (2011-12)	25,914,162.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2008-09)	21,818,559.12		
Budget Year (2009-10)	21,357,127.69	-2.11%	Met
1st Subsequent Year (2010-11)	14,895,124.34	-30.26%	Not Met
2nd Subsequent Year (2011-12)	13,550,563.87	-9.03%	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)

The reduction in Federal Revenue for the Budget Year (2009-10) is due primarily to the removal of one-time federal stabilization revenues received during the 2008-09 fiscal year.

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

The reduction in Other State Revenue for the Budget Year (2009-10) is due to the state's reduction in categorical funding.

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

The reduction in Other Local Revenue for the Budget Year (2009-10) is due to a \$1.2 million reduction in the PLAY program.

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

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

The increase in expenditures for the Budget Year (2009-10) is projected due to carryovers of restricted programs and amounts that will be expended at the start-up of John C. Kimball High School. The reduction in expenditures for the 1st Subsequent Year (2010-11) is the result of reducing the one-time expenditures mentioned for the 2009-10 fiscal year, reduced categorical revenues, and budget cuts enacted by the Board of Trustees to deal with budget shortfalls. The further reductions for the 2nd Subsequent year are also the result of budget cuts necessary to meet budget shortfalls.

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

The reduction in expenditures for the Budget Year (2009-10) are primarily the projected result of the state reductions in categorical funding.

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)	126,126,124.69			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution * to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	126,126,124.69	1,261,261.25	3,606,830.00	Met

* 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)	3,621,125.00	3,904,517.00	3,328,815.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,816,669.17	0.00	1,010,976.00
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)			(1.52)
d. Available Reserves (Lines 1a through 1c)	6,437,794.17	3,904,517.00	4,339,789.48
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,704,144.84	130,150,536.60	130,750,870.82
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)	120,704,144.84	130,150,536.60	130,750,870.82
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.3%	3.0%	3.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	1.0%	1.1%

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)	594,038.29	91,307,126.26	N/A	Met
Second Prior Year (2007-08)	(1,112,415.09)	95,140,225.70	1.2%	Not Met
First Prior Year (2008-09)	1,562,828.43	93,568,436.43	N/A	Met
Budget Year (2009-10) (Information only)	(4,473,105.05)	95,178,465.05		

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)

Second Prior Year (2007-08): Deficit spending was the result of moving additional amounts to fund 17 to help offset anticipated budget reductions during the 2009-10 and 2010-11 fiscal years.

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)	7,709,234.32	7,709,234.32	0.0%	Met
Second Prior Year (2007-08)	6,761,948.32	8,303,272.61	N/A	Met
First Prior Year (2008-09)	4,708,948.57	7,190,857.52	N/A	Met
Budget Year (2009-10) (Information only)	8,753,685.95			

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):	15,417	15,317	15,217
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (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)	126,126,124.69	117,439,864.44	115,868,691.67
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)	126,126,124.69	117,439,864.44	115,868,691.67
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,783,783.74	3,523,195.93	3,476,060.75
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)	3,783,783.74	3,523,195.93	3,476,060.75

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)	3,783,783.76	3,523,196.96	3,476,060.78
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	71,618.55	64,341.05
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)	0.00	0.00	0.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	723,507.00	2,738,057.00	0.00
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	4,507,290.76	6,332,872.51	3,540,401.83
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.57%	5.39%	3.06%
District's Reserve Standard (Section 10B, Line 7):	3,783,783.74	3,523,195.93	3,476,060.75
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?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

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)	(13,607,004.71)			
Budget Year (2009-10)	(12,835,013.00)	(771,991.71)	-5.7%	Met
1st Subsequent Year (2010-11)	(12,844,274.91)	9,261.91	0.1%	Met
2nd Subsequent Year (2011-12)	(12,853,624.80)	9,349.89	0.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	3,133,368.00			
Budget Year (2009-10)	5,066,800.00	1,933,432.00	61.7%	Not Met
1st Subsequent Year (2010-11)	3,766,800.00	(1,300,000.00)	-25.7%	Not Met
2nd Subsequent Year (2011-12)	2,804,857.00	(961,943.00)	-25.5%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	1,704,437.00			
Budget Year (2009-10)	559,774.00	(1,144,663.00)	-67.2%	Not Met
1st Subsequent Year (2010-11)	559,774.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	559,774.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. 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)

Transfers In for the First Prior Year (2008-09) primarily represent amounts transferred from the District's special reserve fund (Fund 17), that were to be used for start-up expenditures for the new John C. Kimball High School. Transfers for the Budget Year and two subsequent years represent amounts transferred from the special reserve fund which will be needed to offset budget shortfalls.

- 1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The decrease in Transfers Out for the Budget Year (2009-10) represents the reduction of general fund amounts being transferred to the Deferred Maintenance and Construction funds.

- 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.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	01/8011	01/7438-7439	139,423
Certificates of Participation				
General Obligation Bonds	24	51/8611-8612-8616	51/7433-7434	60,790,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Budget Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	145,801	145,617	52,375	17,537
Certificates of Participation				
General Obligation Bonds	1,183,355	1,388,355	1,798,355	1,903,355
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	1,329,156	1,533,972	1,850,730	1,920,892
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is due to General Obligation Bond payments which will be funded through property tax revenue.

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)

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

The District provides health insurance coverage to retired employees with 10 years of service from age 55 to 65. For employees retiring prior to July 1, 2008, the District provided these benefits at no cost to the retired employee. For employees retiring after June 30, 2008, the District funds health insurance coverage at the same cap rates that apply to current employees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

25,140,909.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

25,140,909.00

- 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 12, 2007

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

2,777,885.00

2,777,885.00

2,777,885.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

1,777,597.00

1,954,675.00

2,149,461.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

1,595,162.00

1,908,990.00

2,337,839.00

- d. Number of retirees receiving OPEB benefits

96

93

90

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)

No

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:

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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)

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	836.2	781.9	752.9	742.3

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)?

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

632,743

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

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
7,703,582	7,703,582	7,703,582
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
1,131,588	1,206,508	1,192,719
2.0%	2.0%	2.0%

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

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

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

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-managment) FTE positions	478.1	458.7	421.5	419.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(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

210,852

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
3,838,382	3,838,382	3,838,382
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

- 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
172,022	171,206	157,925
1.0%	1.0%	1.0%

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
Yes	Yes	Yes

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	139.0	136.0	129.0	124.5

**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)

Negotiations Not Settled

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

78,388

4. Amount included for any tentative salary increases

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

**Management/Supervisor/Confidential
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
1,080,463	1,080,463	1,080,463

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

A2. Is the system of personnel position control independent from the payroll system?

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)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Christine Fitzpatrick

Title: HR Technician

Telephone: (209) 320-3200 ext. 1309

E-mail: cfitzpatrick@tusd.net

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	87,420,809.00	2,406,593.00	89,827,402.00	85,605,353.00	2,365,130.00	87,970,483.00	-2.1%
2) Federal Revenue		8100-8299	254,244.00	10,243,234.00	10,497,478.00	232,619.00	4,454,559.00	4,687,178.00	-55.3%
3) Other State Revenue		8300-8599	12,776,220.00	3,890,205.00	16,666,425.00	11,829,023.00	3,134,650.00	14,963,673.00	-10.2%
4) Other Local Revenue		8600-8799	1,570,592.61	7,120,533.00	8,691,125.61	806,578.00	5,456,733.00	6,263,311.00	-27.9%
5) TOTAL, REVENUES			102,021,865.61	23,660,565.00	125,682,430.61	98,473,573.00	15,411,072.00	113,884,645.00	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,659,216.24	13,840,434.66	63,499,650.90	52,595,161.00	9,094,407.00	61,689,568.00	-2.9%
2) Classified Salaries		2000-2999	11,738,251.67	6,425,240.41	18,163,492.08	10,982,669.00	6,965,723.00	17,948,392.00	-1.2%
3) Employee Benefits		3000-3999	18,120,098.84	5,089,109.73	23,209,208.57	18,439,587.00	4,659,217.00	23,098,804.00	-0.5%
4) Books and Supplies		4000-4999	5,350,573.35	4,130,956.22	9,481,529.57	6,309,101.00	5,447,907.64	11,757,008.64	24.0%
5) Services and Other Operating Expenditures		5000-5999	8,678,886.93	3,658,142.62	12,337,029.55	7,535,647.05	2,064,472.00	9,600,119.05	-22.2%
6) Capital Outlay		6000-6999	810,749.00	710,528.00	1,521,277.00	473,540.00	139,770.00	613,310.00	-59.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	72,227.40	938,160.75	1,010,388.15	36,885.00	998,353.00	1,035,238.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,393,784.00)	1,217,642.00	(176,142.00)	(1,248,218.00)	1,072,129.00	(176,089.00)	0.0%
9) TOTAL, EXPENDITURES			93,036,219.43	36,010,214.39	129,046,433.82	95,124,372.05	30,441,978.64	125,566,350.69	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,985,646.18	(12,349,649.39)	(3,364,003.21)	3,349,200.95	(15,030,906.64)	(11,681,705.69)	247.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,133,868.00	0.00	3,133,868.00	5,066,800.00	0.00	5,066,800.00	61.7%
b) Transfers Out		7600-7629	532,217.00	1,172,220.00	1,704,437.00	54,093.00	505,681.00	559,774.00	-67.2%
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	(10,024,468.75)	10,024,468.75	0.00	(12,835,013.00)	12,835,013.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,422,817.75)	8,852,248.75	1,429,431.00	(7,822,306.00)	12,329,332.00	4,507,026.00	215.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,562,828.43	(3,497,400.64)	(1,934,572.21)	(4,473,105.05)	(2,701,574.64)	(7,174,679.69)	270.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
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)			7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
2) Ending Balance, June 30 (E + F1e)			8,753,685.95	2,701,574.64	11,455,260.59	4,280,580.90	0.00	4,280,580.90	-62.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	221,000.00	0.00	221,000.00	221,000.00	0.00	221,000.00	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	2,701,574.64	2,701,574.64	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,328,815.00	0.00	3,328,815.00	3,783,783.76	0.00	3,783,783.76	13.7%
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	4,733,901.95	0.00	4,733,901.95	260,797.14	0.00	260,797.14	-94.5%
Budget Reductions	1100	9780				260,797.14		260,797.14	
Kimball High School Start-up	0000	9780	1,500,000.00		1,500,000.00				
Budget Reductions	0000	9780	1,485,340.25		1,485,340.25				
Budget Reductions	1100	9780	1,748,561.70		1,748,561.70				
c) Undesignated Amount		9790	454,969.00	0.00	454,969.00				
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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
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			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

			2008-09 Estimated Actuals			2009-10 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	61,460,458.00	0.00	61,460,458.00	59,526,398.00	0.00	59,526,398.00	-3.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	322,754.00	0.00	322,754.00	322,754.00	0.00	322,754.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,561,352.00	0.00	24,561,352.00	24,561,352.00	0.00	24,561,352.00	0.0%
Unsecured Roll Taxes		8042	1,282,014.00	0.00	1,282,014.00	1,282,014.00	0.00	1,282,014.00	0.0%
Prior Years' Taxes		8043	32,685.00	0.00	32,685.00	32,685.00	0.00	32,685.00	0.0%
Supplemental Taxes		8044	1,017,624.00	0.00	1,017,624.00	1,017,624.00	0.00	1,017,624.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,330,754.00	0.00	2,330,754.00	2,330,754.00	0.00	2,330,754.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			91,007,641.00	0.00	91,007,641.00	89,073,581.00	0.00	89,073,581.00	-2.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,406,593.00)		(2,406,593.00)	(2,365,130.00)		(2,365,130.00)	-1.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		2,406,593.00	2,406,593.00		2,365,130.00	2,365,130.00	-1.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
PERS Reduction Transfer		8092	525,386.00	0.00	525,386.00	405,788.00	0.00	405,788.00	-22.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,705,625.00)	0.00	(1,705,625.00)	(1,508,886.00)	0.00	(1,508,886.00)	-11.5%
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			87,420,809.00	2,406,593.00	89,827,402.00	85,605,353.00	2,365,130.00	87,970,483.00	-2.1%
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	2,167,501.00	2,167,501.00	0.00	2,154,364.00	2,154,364.00	-0.6%
Special Education Discretionary Grants		8182	0.00	228,861.00	228,861.00	0.00	224,441.00	224,441.00	-1.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	72,750.00	72,750.00	0.00	0.00	0.00	-100.0%
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		7,363,032.00	7,363,032.00		1,863,092.00	1,863,092.00	-74.7%
Vocational and Applied Technology Education	3500-3699	8290		100,736.00	100,736.00		87,033.00	87,033.00	-13.6%
Safe and Drug Free Schools	3700-3799	8290		35,554.00	35,554.00		36,229.00	36,229.00	1.9%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	254,244.00	274,800.00	529,044.00	232,619.00	89,400.00	322,019.00	-39.1%
TOTAL, FEDERAL REVENUE			254,244.00	10,243,234.00	10,497,478.00	232,619.00	4,454,559.00	4,687,178.00	-55.3%

			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)	
Description	Resource Codes	Object Codes							
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	872,363.00		872,363.00	860,376.00		860,376.00	-1.4%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		756,464.00	756,464.00		756,464.00	756,464.00	0.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		1,977,745.00	1,977,745.00		1,986,843.00	1,986,843.00	0.5%
Spec. Ed. Transportation	7240	8311		5,552.00	5,552.00		5,552.00	5,552.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,297,737.00	0.00	3,297,737.00	3,297,737.00	0.00	3,297,737.00	0.0%
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	1,834,043.00	188,187.00	2,022,230.00	1,809,085.00	183,468.00	1,992,553.00	-1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		0.00	0.00		0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		2,078.00	2,078.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		100,601.00	100,601.00		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		28,404.00	28,404.00		23,701.00	23,701.00	-16.6%
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		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,772,077.00	831,174.00	7,603,251.00	5,861,825.00	178,622.00	6,040,447.00	-20.6%
TOTAL, OTHER STATE REVENUE			12,776,220.00	3,890,205.00	16,666,425.00	11,829,023.00	3,134,650.00	14,963,673.00	-10.2%

37

			2008-09 Estimated Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	375,500.00	0.00	375,500.00	200,000.00	0.00	200,000.00	-46.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	133,051.00	133,051.00	0.00	175,000.00	175,000.00	31.5%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	29,749.00	1,023,272.00	1,053,021.00	20,000.00	921,231.00	941,231.00	-10.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	76,429.00	0.00	76,429.00	15,000.00	0.00	15,000.00	-80.4%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									

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)	
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	1,088,914.61	1,958,705.00	3,047,619.61	571,578.00	424,866.00	996,444.00	-67.3%
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		4,005,505.00	4,005,505.00		3,935,636.00	3,935,636.00	-1.7%
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			1,570,592.61	7,120,533.00	8,691,125.61	806,578.00	5,456,733.00	6,263,311.00	-27.9%
TOTAL, REVENUES			102,021,865.61	23,660,565.00	125,682,430.61	98,473,573.00	15,411,072.00	113,884,645.00	-9.4%

			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)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	41,988,777.54	11,497,857.26	53,486,634.80	44,838,747.00	7,425,528.00	52,264,275.00	-2.3%
Certificated Pupil Support Salaries		1200	2,150,049.00	785,853.40	2,935,902.40	2,565,965.00	401,132.00	2,967,097.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,953,428.00	668,804.00	5,622,232.00	4,501,237.00	671,696.00	5,172,933.00	-8.0%
Other Certificated Salaries		1900	566,961.70	887,920.00	1,454,881.70	689,212.00	596,051.00	1,285,263.00	-11.7%
TOTAL, CERTIFICATED SALARIES			49,659,216.24	13,840,434.66	63,499,650.90	52,595,161.00	9,094,407.00	61,689,568.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,492,137.66	3,122,138.97	4,614,276.63	947,022.00	2,994,523.00	3,941,545.00	-14.6%
Classified Support Salaries		2200	4,505,936.37	2,436,514.00	6,942,450.37	3,997,817.00	3,135,493.00	7,133,310.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,259,361.72	354,698.00	1,614,059.72	1,285,822.00	360,804.00	1,646,626.00	2.0%
Clerical, Technical and Office Salaries		2400	4,037,829.08	506,855.00	4,544,684.08	4,329,614.00	474,903.00	4,804,517.00	5.7%
Other Classified Salaries		2900	442,986.84	5,034.44	448,021.28	422,394.00	0.00	422,394.00	-5.7%
TOTAL, CLASSIFIED SALARIES			11,738,251.67	6,425,240.41	18,163,492.08	10,982,669.00	6,965,723.00	17,948,392.00	-1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,975,778.47	1,122,364.71	5,098,143.18	4,322,552.00	736,095.00	5,058,647.00	-0.8%
PERS		3201-3202	1,001,688.10	590,352.61	1,592,040.71	1,058,257.00	665,046.00	1,723,303.00	8.2%
OASDI/Medicare/Alternative		3301-3302	1,454,561.87	637,035.33	2,091,597.20	1,460,662.00	575,727.00	2,036,389.00	-2.6%
Health and Welfare Benefits		3401-3402	7,970,494.68	2,114,229.62	10,084,724.30	8,386,646.00	2,186,952.00	10,573,598.00	4.8%
Unemployment Insurance		3501-3502	181,534.42	62,708.37	244,242.79	190,867.00	48,187.00	239,054.00	-2.1%
Workers' Compensation		3601-3602	1,159,562.20	394,623.09	1,554,185.29	1,056,565.00	266,799.00	1,323,364.00	-14.9%
OPEB, Allocated		3701-3702	2,004,907.10	0.00	2,004,907.10	1,702,597.00	0.00	1,702,597.00	-15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	356,090.00	167,796.00	523,886.00	223,961.00	180,411.00	404,372.00	-22.8%
Other Employee Benefits		3901-3902	15,482.00	0.00	15,482.00	37,480.00	0.00	37,480.00	142.1%
TOTAL, EMPLOYEE BENEFITS			18,120,098.84	5,089,109.73	23,209,208.57	18,439,587.00	4,659,217.00	23,098,804.00	-0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	536,549.00	644,395.36	1,180,944.36	700,561.00	140,000.00	840,561.00	-28.8%
Books and Other Reference Materials		4200	457,321.23	75,293.23	532,614.46	139,641.00	0.00	139,641.00	-73.8%

			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)	
Description	Resource Codes	Object Codes							
Materials and Supplies		4300	3,270,432.22	2,689,643.03	5,960,075.25	5,256,796.00	5,200,493.64	10,457,289.64	75.5%
Noncapitalized Equipment		4400	1,086,270.90	721,624.60	1,807,895.50	212,103.00	107,414.00	319,517.00	-82.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,350,573.35	4,130,956.22	9,481,529.57	6,309,101.00	5,447,907.64	11,757,008.64	24.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	138,537.19	131,307.87	269,845.06	67,152.00	14,079.00	81,231.00	-69.9%
Dues and Memberships		5300	47,875.00	2,841.00	50,716.00	27,954.00	1,900.00	29,854.00	-41.1%
Insurance		5400 - 5450	649,988.00	0.00	649,988.00	714,987.00	0.00	714,987.00	10.0%
Operations and Housekeeping Services		5500	3,537,840.57	68,119.00	3,605,959.57	3,853,203.00	66,019.00	3,919,222.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	435,052.32	624,462.62	1,059,514.94	372,783.00	153,639.00	526,422.00	-50.3%
Transfers of Direct Costs		5710	(1,572.00)	1,572.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,853.00)	(6,253.25)	(53,106.25)	(50,000.00)	0.00	(50,000.00)	-5.8%
Professional/Consulting Services and Operating Expenditures		5800	3,495,420.18	2,785,654.64	6,281,074.82	2,155,089.05	1,798,735.00	3,953,824.05	-37.1%
Communications		5900	422,598.67	50,438.74	473,037.41	394,479.00	30,100.00	424,579.00	-10.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,678,886.93	3,658,142.62	12,337,029.55	7,535,647.05	2,064,472.00	9,600,119.05	-22.2%

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	16,194.00	8,886.00	25,080.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	241,923.00	0.00	241,923.00	300,540.00	0.00	300,540.00	24.2%
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	550,132.00	701,642.00	1,251,774.00	170,500.00	139,770.00	310,270.00	-75.2%
Equipment Replacement		6500	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
TOTAL, CAPITAL OUTLAY			810,749.00	710,528.00	1,521,277.00	473,540.00	139,770.00	613,310.00	-59.7%
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	40,000.00	40,000.00	0.00	40,000.00	40,000.00	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	790,080.00	790,080.00	0.00	857,101.00	857,101.00	8.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Debt Service									
Debt Service - Interest		7438	1,060.00	10,014.00	11,074.00	0.00	6,596.00	6,596.00	-40.4%
Other Debt Service - Principal		7439	71,167.40	98,066.75	169,234.15	36,885.00	94,656.00	131,541.00	-22.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			72,227.40	938,160.75	1,010,388.15	36,885.00	998,353.00	1,035,238.00	2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,217,642.00)	1,217,642.00	0.00	(1,072,129.00)	1,072,129.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(176,142.00)	0.00	(176,142.00)	(176,089.00)	0.00	(176,089.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,393,784.00)	1,217,642.00	(176,142.00)	(1,248,218.00)	1,072,129.00	(176,089.00)	0.0%
TOTAL, EXPENDITURES			93,036,219.43	36,010,214.39	129,046,433.82	95,124,372.05	30,441,978.64	125,566,350.69	-2.7%

			2008-09 Estimated Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	3,133,868.00	0.00	3,133,868.00	5,066,800.00	0.00	5,066,800.00	61.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,133,868.00	0.00	3,133,868.00	5,066,800.00	0.00	5,066,800.00	61.7%
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	367,656.00	0.00	367,656.00	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	738,310.00	738,310.00	0.00	500,000.00	500,000.00	-32.3%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	164,561.00	433,910.00	598,471.00	54,093.00	5,681.00	59,774.00	-90.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			532,217.00	1,172,220.00	1,704,437.00	54,093.00	505,681.00	559,774.00	-67.2%
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%

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)	
(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	(13,607,004.71)	13,607,004.71	0.00	(12,835,013.00)	12,835,013.00	0.00	0.0%
Contributions from Restricted Revenues		8990	25,919.00	(25,919.00)	0.00	0.00	0.00	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	3,556,616.96	(3,556,616.96)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,024,468.75)	10,024,468.75	0.00	(12,835,013.00)	12,835,013.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,422,817.75)	8,852,248.75	1,429,431.00	(7,822,306.00)	12,329,332.00	4,507,026.00	215.3%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	87,420,809.00	2,406,593.00	89,827,402.00	85,605,353.00	2,365,130.00	87,970,483.00	-2.2%
2) Federal Revenue		8100-8299	254,244.00	10,243,234.00	10,497,478.00	232,619.00	4,454,559.00	4,687,178.00	-55.3%
3) Other State Revenue		8300-8599	12,776,220.00	3,890,205.00	16,666,425.00	11,829,023.00	3,134,650.00	14,963,673.00	-10.2%
4) Other Local Revenue		8600-8799	1,570,592.61	7,120,533.00	8,691,125.61	806,578.00	5,456,733.00	6,263,311.00	-27.9%
5) TOTAL, REVENUES			102,021,865.61	23,660,565.00	125,682,430.61	98,473,573.00	15,411,072.00	113,884,645.00	-9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	59,677,324.67	23,469,836.09	83,147,160.76	62,779,434.00	19,457,184.17	82,236,618.17	-1.1%
2) Instruction - Related Services	2000-2999		15,326,673.40	3,082,855.91	18,409,529.31	13,220,723.05	2,268,704.00	15,489,427.05	-15.9%
3) Pupil Services	3000-3999		3,979,315.43	4,074,918.33	8,054,233.76	4,188,822.00	3,704,720.47	7,893,542.47	-2.0%
4) Ancillary Services	4000-4999		596,074.58	0.00	596,074.58	1,003,850.00	0.00	1,003,850.00	68.4%
5) Community Services	5000-5999		325,112.26	0.00	325,112.26	180,873.00	0.00	180,873.00	-44.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,071,527.37	1,218,817.60	5,290,344.97	4,832,366.00	1,072,129.00	5,904,495.00	11.6%
8) Plant Services	8000-8999		8,987,964.32	3,225,625.71	12,213,590.03	8,881,419.00	2,940,888.00	11,822,307.00	-3.2%
9) Other Outgo	9000-9999		72,227.40	938,160.75	1,010,388.15	36,885.00	998,353.00	1,035,238.00	2.5%
10) TOTAL, EXPENDITURES			93,036,219.43	36,010,214.39	129,046,433.82	95,124,372.05	30,441,978.64	125,566,350.69	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,985,646.18	(12,349,649.39)	(3,364,003.21)	3,349,200.95	(15,030,906.64)	(11,681,705.69)	247.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	3,133,868.00	0.00	3,133,868.00	5,066,800.00	0.00	5,066,800.00	61.7%
a) Transfers In									
b) Transfers Out		7600-7629	532,217.00	1,172,220.00	1,704,437.00	54,093.00	505,681.00	559,774.00	-67.2%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,024,468.75)	10,024,468.75	0.00	(12,835,013.00)	12,835,013.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,422,817.75)	8,852,248.75	1,429,431.00	(7,822,306.00)	12,329,332.00	4,507,026.00	215.3%

Description	Function 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)			1,562,828.43	(3,497,400.64)	(1,934,572.21)	(4,473,105.05)	(2,701,574.64)	(7,174,679.69)	270.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
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)			7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,190,857.52	6,198,975.28	13,389,832.80	8,753,685.95	2,701,574.64	11,455,260.59	-14.4%
2) Ending Balance, June 30 (E + F1e)			8,753,685.95	2,701,574.64	11,455,260.59	4,280,580.90	0.00	4,280,580.90	-62.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	221,000.00	0.00	221,000.00	221,000.00	0.00	221,000.00	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	2,701,574.64	2,701,574.64	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,328,815.00	0.00	3,328,815.00	3,783,783.76	0.00	3,783,783.76	13.7%
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 (by Resource/Object)		9780	4,733,901.95	0.00	4,733,901.95	260,797.14	0.00	260,797.14	-94.5%
Budget Reductions	1100	9780				260,797.14		260,797.14	
Kimball High School Start-up	0000	9780	1,500,000.00		1,500,000.00				
Budget Reductions	0000	9780	1,485,340.25		1,485,340.25				
Budget Reductions	1100	9780	1,748,561.70		1,748,561.70				
c) Undesignated Amount		9790	454,969.00	0.00	454,969.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

48

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
3550	Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Car	(0.48)	0.00
5640	Medi-Cal Billing Option	158,999.65	0.00
5810	Other Federal	2,999.73	0.00
6300	Lottery: Instructional Materials	99,000.39	0.00
6500	Special Education	539,000.00	0.00
7055	CAHSEE Intensive Instruction and Services	198,576.96	0.00
7056	CAHSEE Individual Intervention Materials	10,000.00	0.00
7090	Economic Impact Aid (EIA)	1,569,000.10	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	16,000.09	0.00
7156	Instructional Materials Realignment, IMFRP (AB 1781)	(0.95)	0.00
7157	Instructional Materials: English Language Learners	12,000.00	0.00
7158	Instructional Materials - Williams Case	16,999.77	0.00
7230	Transportation: Home to School	35,999.88	0.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	42,999.59	0.00
7394	Targeted Instructional Improvement Block Grant	(0.09)	0.00
Total, Legally Restricted Balance		2,701,574.64	0.00

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	96,234.00	88,311.00	-8.2%
3) Other State Revenue		8300-8599	(110,468.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	300.00	0.00	-100.0%
5) TOTAL, REVENUES			(13,934.00)	88,311.00	-733.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	276,390.27	107,353.00	-61.2%
2) Classified Salaries		2000-2999	17,794.00	9,000.00	-49.4%
3) Employee Benefits		3000-3999	38,187.77	15,770.00	-58.7%
4) Books and Supplies		4000-4999	28,498.84	10,962.00	-61.5%
5) Services and Other Operating Expenditures		5000-5999	28,072.16	5,000.00	-82.2%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			388,943.04	148,085.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,877.04)	(59,774.00)	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	170,242.00	59,774.00	-64.9%
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			170,242.00	59,774.00	-64.9%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

39 75499 0000000
Form 11

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(232,635.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,636.42	1.38	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,636.42	1.38	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,636.42	1.38	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.38	1.38	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1.38		
d) Unappropriated Amount		9790		1.38	

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	96,234.00	88,311.00	-8.2%
TOTAL, FEDERAL REVENUE			96,234.00	88,311.00	-8.2%
OTHER STATE REVENUE					
Other State Apportionments Adult Education					
Current Year	6390	8311	0.00	0.00	0.0%
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	(110,468.00)	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(110,468.00)	0.00	-100.0%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	0.00	-100.0%
TOTAL, REVENUES			(13,934.00)	88,311.00	-733.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	276,390.27	107,353.00	-61.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			276,390.27	107,353.00	-61.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,794.00	9,000.00	-49.4%
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			17,794.00	9,000.00	-49.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,892.57	9,753.00	-55.5%
PERS		3201-3202	2,051.00	14.00	-99.3%
OASDI/Medicare/Alternative		3301-3302	5,433.23	1,722.00	-68.3%
Health and Welfare Benefits		3401-3402	2,920.54	1,965.00	-32.7%
Unemployment Insurance		3501-3502	868.22	355.00	-59.1%
Workers' Compensation		3601-3602	5,022.21	1,961.00	-61.0%
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			38,187.77	15,770.00	-58.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	2,409.84	0.00	-100.0%
Books and Other Reference Materials		4200	6,206.00	1,000.00	-83.9%
Materials and Supplies		4300	19,883.00	9,962.00	-49.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,498.84	10,962.00	-61.5%

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	332.16	0.00	-100.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
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	8,495.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,546.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,399.00	3,000.00	-82.8%
Communications		5900	0.00	2,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,072.16	5,000.00	-82.2%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			388,943.04	148,085.00	-61.9%

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	170,242.00	59,774.00	-64.9%
(a) TOTAL, INTERFUND TRANSFERS IN			170,242.00	59,774.00	-64.9%
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)			170,242.00	59,774.00	-64.9%

Description	Function 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	96,234.00	88,311.00	-8.2%
3) Other State Revenue		8300-8599	(110,468.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	300.00	0.00	-100.0%
5) TOTAL REVENUES			(13,934.00)	88,311.00	-733.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		388,943.04	146,085.00	-62.4%
2) Instruction - Related Services	2000-2999		0.00	2,000.00	New
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			388,943.04	148,085.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(402,877.04)	(59,774.00)	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	170,242.00	59,774.00	-64.9%
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			170,242.00	59,774.00	-64.9%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(232,635.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,636.42	1.38	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,636.42	1.38	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,636.42	1.38	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.38	1.38	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1.38		
d) Unappropriated Amount		9790		1.38	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

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	2,651.00	0.00	-100.0%
3) Other State Revenue		8300-8599	234,881.00	151,373.00	-35.6%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL REVENUES			239,532.00	153,373.00	-36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	70,374.00	37,668.00	-46.5%
2) Classified Salaries		2000-2999	57,283.00	52,201.00	-8.9%
3) Employee Benefits		3000-3999	46,690.00	43,232.00	-7.4%
4) Books and Supplies		4000-4999	51,445.00	11,460.00	-77.7%
5) Services and Other Operating Expenditures		5000-5999	6,092.00	2,630.00	-56.8%
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	7,648.00	6,182.00	-19.2%
9) TOTAL EXPENDITURES			239,532.00	153,373.00	-36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.93	399.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.93	399.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.93	399.93	0.0%
2) Ending Balance, June 30 (E + F1e)			399.93	399.93	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	399.93		
d) Unappropriated Amount		9790		399.93	

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					
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	2,651.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,651.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	232,210.00	151,373.00	-34.8%
All Other State Revenue	All Other	8590	2,671.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			234,881.00	151,373.00	-35.6%
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	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			239,532.00	153,373.00	-36.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,242.00	37,668.00	-27.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,132.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			70,374.00	37,668.00	-46.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,746.00	20,516.00	-5.7%
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	31,685.00	31,685.00	0.0%
Other Classified Salaries		2900	3,852.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			57,283.00	52,201.00	-8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,448.00	3,108.00	-9.9%
PERS		3201-3202	4,101.00	4,173.00	1.8%
OASDI/Medicare/Alternative		3301-3302	4,422.00	3,674.00	-16.9%
Health and Welfare Benefits		3401-3402	30,665.00	29,098.00	-5.1%
Unemployment Insurance		3501-3502	356.00	270.00	-24.2%
Workers' Compensation		3601-3602	2,198.00	1,493.00	-32.1%
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	1,500.00	1,416.00	-5.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,690.00	43,232.00	-7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,760.00	1,000.00	-63.8%
Materials and Supplies		4300	42,785.00	10,460.00	-75.6%
Noncapitalized Equipment		4400	5,900.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,445.00	11,460.00	-77.7%

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	1,296.00	868.00	-33.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,611.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,093.00	1,720.00	-17.8%
Communications		5900	92.00	42.00	-54.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,092.00	2,630.00	-56.8%
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	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	7,648.00	6,182.00	-19.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,648.00	6,182.00	-19.2%
TOTAL, EXPENDITURES			239,532.00	153,373.00	-36.0%

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%

Description	Function 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	2,651.00	0.00	-100.0%
3) Other State Revenue		8300-8599	234,881.00	151,373.00	-35.6%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			239,532.00	153,373.00	-36.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		166,088.00	99,790.00	-39.9%
2) Instruction - Related Services	2000-2999		65,796.00	47,401.00	-28.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,648.00	6,182.00	-19.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			239,532.00	153,373.00	-36.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399.93	399.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399.93	399.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399.93	399.93	0.0%
2) Ending Balance, June 30 (E + F1e)			399.93	399.93	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	399.93		
d) Unappropriated Amount		9790		399.93	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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	1,850,000.00	2,300,000.00	24.3%
3) Other State Revenue		8300-8599	152,000.00	170,000.00	11.8%
4) Other Local Revenue		8600-8799	2,059,750.00	1,745,300.00	-15.3%
5) TOTAL REVENUES			4,061,750.00	4,215,300.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,455,119.00	1,344,151.00	-7.6%
3) Employee Benefits		3000-3999	474,086.00	474,579.00	0.1%
4) Books and Supplies		4000-4999	1,954,609.75	1,849,463.00	-5.4%
5) Services and Other Operating Expenditures		5000-5999	269,460.25	314,700.00	16.8%
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	168,494.00	169,907.00	0.8%
9) TOTAL EXPENDITURES			4,321,769.00	4,152,800.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(260,019.00)	62,500.00	-124.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	62,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(62,500.00)	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)			(322,519.00)	62,500.00	-119.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,073,893.50	1,751,374.50	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,073,893.50	1,751,374.50	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,073,893.50	1,751,374.50	-15.6%
2) Ending Balance, June 30 (E + F1e)			1,751,374.50	1,813,874.50	3.6%
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	1,751,374.50		
d) Unappropriated Amount		9790		1,813,874.50	

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
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	1,850,000.00	2,300,000.00	24.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,850,000.00	2,300,000.00	24.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	152,000.00	170,000.00	11.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			152,000.00	170,000.00	11.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,900,000.00	1,650,000.00	-13.2%
Leases and Rentals		8650	0.00	0.00	0.0%
interest		8660	82,500.00	24,800.00	-69.9%
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	77,250.00	70,500.00	-8.7%
TOTAL, OTHER LOCAL REVENUE			2,059,750.00	1,745,300.00	-15.3%
TOTAL, REVENUES			4,061,750.00	4,215,300.00	3.8%

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	1,221,713.00	1,107,711.00	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	72,882.00	76,525.00	5.0%
Clerical, Technical and Office Salaries		2400	160,524.00	159,915.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,455,119.00	1,344,151.00	-7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	125,852.00	127,420.00	1.2%
OASDI/Medicare/Alternative		3301-3302	97,267.00	78,103.00	-19.7%
Health and Welfare Benefits		3401-3402	142,769.00	167,700.00	17.5%
Unemployment Insurance		3501-3502	4,362.00	4,032.00	-7.6%
Workers' Compensation		3601-3602	28,836.00	22,324.00	-22.6%
OPEB, Allocated		3701-3702	75,000.00	75,000.00	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			474,086.00	474,579.00	0.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	204,065.75	309,463.00	51.6%
Noncapitalized Equipment		4400	72,000.00	40,000.00	-44.4%
Food		4700	1,678,544.00	1,500,000.00	-10.6%
TOTAL, BOOKS AND SUPPLIES			1,954,609.75	1,849,463.00	-5.4%

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	12,200.00	25,000.00	104.9%
Dues and Memberships		5300	645.00	2,500.00	287.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	52,500.00	58,500.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	97,429.00	106,000.00	8.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,344.25	50,000.00	3.4%
Professional/Consulting Services and Operating Expenditures		5800	58,200.00	52,200.00	-10.3%
Communications		5900	142.00	20,500.00	14336.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,460.25	314,700.00	16.8%
CAPITAL OUTLAY					
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)					
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	168,494.00	169,907.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,494.00	169,907.00	0.8%
TOTAL, EXPENDITURES			4,321,769.00	4,152,800.00	-3.9%

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	62,500.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			62,500.00	0.00	-100.0%
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)			(62,500.00)	0.00	-100.0%

Description	Function 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	1,850,000.00	2,300,000.00	24.3%
3) Other State Revenue		8300-8599	152,000.00	170,000.00	11.8%
4) Other Local Revenue		8600-8799	2,059,750.00	1,745,300.00	-15.3%
5) TOTAL, REVENUES			4,061,750.00	4,215,300.00	3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,100,775.00	3,924,393.00	-4.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		168,494.00	169,907.00	0.8%
8) Plant Services	8000-8999		52,500.00	58,500.00	11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,321,769.00	4,152,800.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(260,019.00)	62,500.00	-124.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	62,500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(62,500.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(322,519.00)	62,500.00	-119.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,073,893.50	1,751,374.50	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,073,893.50	1,751,374.50	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,073,893.50	1,751,374.50	-15.6%
2) Ending Balance, June 30 (E + F1e)			1,751,374.50	1,813,874.50	3.6%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,751,374.50		
d) Unappropriated Amount		9790		1,813,874.50	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

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	500,000.00	New
4) Other Local Revenue		8600-8799	5,300.00	5,000.00	-5.7%
5) TOTAL REVENUES			5,300.00	505,000.00	9428.3%
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	140,976.00	50,000.00	-64.5%
6) Capital Outlay		6000-6999	2,572,003.00	562,000.00	-78.1%
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			2,712,979.00	612,000.00	-77.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,707,679.00)	(107,000.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,166,539.00	500,000.00	-57.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,166,539.00	500,000.00	-57.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,541,140.00)	393,000.00	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,452,233.02	911,093.02	-62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,452,233.02	911,093.02	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,452,233.02	911,093.02	-62.8%
2) Ending Balance, June 30 (E + F1e)			911,093.02	1,304,093.02	43.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	911,093.02		
d) Unappropriated Amount		9790		1,304,093.02	

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
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	500,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	500,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,300.00	5,000.00	-5.7%
TOTAL, REVENUES			5,300.00	505,000.00	9428.3%

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%
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	140,330.00	50,000.00	-64.4%
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	646.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,976.00	50,000.00	-64.5%
CAPITAL OUTLAY					
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,562,003.00	562,000.00	-78.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,572,003.00	562,000.00	-78.1%
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			2,712,979.00	612,000.00	-77.4%

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	738,310.00	500,000.00	-32.3%
Other Authorized Interfund Transfers In		8919	428,229.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,166,539.00	500,000.00	-57.1%
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)			1,166,539.00	500,000.00	-57.1%

Description	Function 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	500,000.00	New
4) Other Local Revenue		8600-8799	5,300.00	5,000.00	-5.7%
5) TOTAL, REVENUES			5,300.00	505,000.00	9428.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,712,979.00	612,000.00	-77.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,712,979.00	612,000.00	-77.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,707,679.00)	(107,000.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,166,539.00	500,000.00	-32.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,166,539.00	500,000.00	-32.3%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,541,140.00)	393,000.00	-125.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,452,233.02	911,093.02	-62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,452,233.02	911,093.02	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,452,233.02	911,093.02	-62.8%
2) Ending Balance, June 30 (E + F1e)			911,093.02	1,304,093.02	43.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	911,093.02		
d) Unappropriated Amount		9790		1,304,093.02	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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	167,500.00	167,500.00	0.0%
5) TOTAL, REVENUES			167,500.00	167,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			167,500.00	167,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	5,000,000.00	66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(5,000,000.00)	66.7%

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
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(2,832,500.00)	(4,832,500.00)	70.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,103,057.00	11,270,557.00	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,103,057.00	11,270,557.00	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,103,057.00	11,270,557.00	-20.1%
2) Ending Balance, June 30 (E + F1e)			11,270,557.00	6,438,057.00	-42.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	10,714,550.00	5,714,550.00	-46.7%
Retiree Benefits	0000	9780		4,500,000.00	
Budget Reductions	0000	9780		1,214,550.00	
Retiree Benefits	0000	9780	4,500,000.00		
Budget Reductions	0000	9780	6,214,550.00		
c) Undesignated Amount		9790	556,007.00		
d) Unappropriated Amount		9790		723,507.00	

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
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	167,500.00	167,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,500.00	167,500.00	0.0%
TOTAL, REVENUES			167,500.00	167,500.00	0.0%

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	3,000,000.00	5,000,000.00	66.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	5,000,000.00	66.7%
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)			(3,000,000.00)	(5,000,000.00)	66.7%

Description	Function 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	167,500.00	167,500.00	0.0%
5) TOTAL, REVENUES			167,500.00	167,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			167,500.00	167,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	5,000,000.00	66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(5,000,000.00)	66.7%

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

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,832,500.00)	(4,832,500.00)	70.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,103,057.00	11,270,557.00	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,103,057.00	11,270,557.00	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,103,057.00	11,270,557.00	-20.1%
2) Ending Balance, June 30 (E + F1e)			11,270,557.00	6,438,057.00	-42.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	10,714,550.00	5,714,550.00	-46.7%
Retiree Benefits	0000	9780		4,500,000.00	
Budget Reductions	0000	9780		1,214,550.00	
Retiree Benefits	0000	9780	4,500,000.00		
Budget Reductions	0000	9780	6,214,550.00		
c) Undesignated Amount		9790	556,007.00		
d) Unappropriated Amount		9790		723,507.00	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

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	7,070,350.00	6,970,350.00	-1.4%
5) TOTAL REVENUES			7,070,350.00	6,970,350.00	-1.4%
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	240,800.00	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			240,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,829,550.00	6,970,350.00	2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	646,529.00	600,339.00	-7.1%
b) Transfers Out		7600-7629	12,490,778.00	24,352,109.00	95.0%
2) Other Sources/Uses					
a) Sources		8930-8979	27,000,000.00	10,000,000.00	-63.0%
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			15,155,751.00	(13,751,770.00)	-190.7%

July 1 Budget (Single Adoption)
Building 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)			21,985,301.00	(6,781,420.00)	-130.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,256,647.52	32,241,948.52	214.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,256,647.52	32,241,948.52	214.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,256,647.52	32,241,948.52	214.4%
2) Ending Balance, June 30 (E + F1e)			32,241,948.52	25,460,528.52	-21.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	32,241,948.52		
d) Unappropriated Amount		9790		25,460,528.52	

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		

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

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%
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	6,554,850.00	6,554,850.00	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	515,500.00	415,500.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,070,350.00	6,970,350.00	-1.4%
TOTAL, REVENUES			7,070,350.00	6,970,350.00	-1.4%

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	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	240,800.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,800.00	0.00	-100.0%
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					
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			240,800.00	0.00	-100.0%

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	646,529.00	600,339.00	-7.1%
(a) TOTAL, INTERFUND TRANSFERS IN			646,529.00	600,339.00	-7.1%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	12,444,410.00	24,310,309.00	95.4%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,368.00	41,800.00	-9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,490,778.00	24,352,109.00	95.0%

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	27,000,000.00	10,000,000.00	-63.0%
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			27,000,000.00	10,000,000.00	-63.0%
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)					
			15,155,751.00	(13,751,770.00)	-190.7%

Description	Function 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	7,070,350.00	6,970,350.00	-1.4%
5) TOTAL, REVENUES			7,070,350.00	6,970,350.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		240,800.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			240,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,829,550.00	6,970,350.00	2.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	646,529.00	600,339.00	-7.1%
b) Transfers Out		7600-7629	12,490,778.00	24,352,109.00	95.0%
2) Other Sources/Uses					
a) Sources		8930-8979	27,000,000.00	10,000,000.00	-63.0%
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			15,155,751.00	(13,751,770.00)	-190.7%

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

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,985,301.00	(6,781,420.00)	-130.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,256,647.52	32,241,948.52	214.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,256,647.52	32,241,948.52	214.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,256,647.52	32,241,948.52	214.4%
2) Ending Balance, June 30 (E + F1e)			32,241,948.52	25,460,528.52	-21.0%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	32,241,948.52		
d) Unappropriated Amount		9790		25,460,528.52	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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	3,073,301.00	1,460,000.00	-52.5%
5) TOTAL, REVENUES			3,073,301.00	1,460,000.00	-52.5%
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	169,842.00	82,251.00	-51.6%
6) Capital Outlay		6000-6999	734,460.00	300,000.00	-59.2%
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			904,302.00	382,251.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,168,999.00	1,077,749.00	-50.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,563.00	0.00	-100.0%
b) Transfers Out		7600-7629	32,500,000.00	500,000.00	-98.5%
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			(32,484,437.00)	(500,000.00)	-98.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,315,438.00)	577,749.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,360,625.46	14,045,187.46	-68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,360,625.46	14,045,187.46	-68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,360,625.46	14,045,187.46	-68.3%
2) Ending Balance, June 30 (E + F1e)			14,045,187.46	14,622,936.46	4.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,045,187.46		
d) Unappropriated Amount		9790		14,622,936.46	

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
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
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	1,024,000.00	285,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,045,601.00	1,175,000.00	-42.6%
Other Local Revenue					
All Other Local Revenue		8699	3,700.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,073,301.00	1,460,000.00	-52.5%
TOTAL, REVENUES			3,073,301.00	1,460,000.00	-52.5%

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	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	90,566.00	24,626.00	-72.8%
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	79,276.00	57,625.00	-27.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,842.00	82,251.00	-51.6%
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	734,460.00	300,000.00	-59.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			734,460.00	300,000.00	-59.2%
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			904,302.00	382,251.00	-57.7%

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	15,563.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,563.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	32,500,000.00	500,000.00	-98.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,500,000.00	500,000.00	-98.5%
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)			(32,484,437.00)	(500,000.00)	-98.5%

Description	Function 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	3,073,301.00	1,460,000.00	-52.5%
5) TOTAL, REVENUES			3,073,301.00	1,460,000.00	-52.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		904,302.00	382,251.00	-57.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			904,302.00	382,251.00	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,168,999.00	1,077,749.00	-50.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,563.00	0.00	-100.0%
b) Transfers Out		7600-7629	32,500,000.00	500,000.00	-98.5%
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			(32,484,437.00)	(500,000.00)	-98.5%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,315,438.00)	577,749.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,360,625.46	14,045,187.46	-68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,360,625.46	14,045,187.46	-68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,360,625.46	14,045,187.46	-68.3%
2) Ending Balance, June 30 (E + F1e)			14,045,187.46	14,622,936.46	4.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,045,187.46		
d) Unappropriated Amount		9790		14,622,936.46	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

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	6,513,898.00	5,210,717.00	-20.0%
4) Other Local Revenue		8600-8799	1,367,409.00	417,815.00	-69.4%
5) TOTAL, REVENUES			7,881,307.00	5,628,532.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,048.00	0.00	-100.0%
3) Employee Benefits		3000-3999	144.00	0.00	-100.0%
4) Books and Supplies		4000-4999	717,417.00	589,350.00	-17.9%
5) Services and Other Operating Expenditures		5000-5999	352,294.00	233,755.00	-33.6%
6) Capital Outlay		6000-6999	76,961,365.00	43,671,611.00	-43.3%
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			78,033,268.00	44,494,716.00	-43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,151,961.00)	(38,866,184.00)	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,312,066.00	24,810,309.00	-45.2%
b) Transfers Out		7600-7629	662,092.00	600,339.00	-9.3%
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			44,649,974.00	24,209,970.00	-45.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,501,987.00)	(14,656,214.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,557,082.26	16,055,095.26	-61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,557,082.26	16,055,095.26	-61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,557,082.26	16,055,095.26	-61.4%
2) Ending Balance, June 30 (E + F1e)			16,055,095.26	1,398,881.26	-91.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,055,095.26		
d) Unappropriated Amount		9790		1,398,881.26	

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					
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	6,513,898.00	5,210,717.00	-20.0%
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			6,513,898.00	5,210,717.00	-20.0%
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	519,143.00	25,000.00	-95.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	848,266.00	392,815.00	-53.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,367,409.00	417,815.00	-69.4%
TOTAL, REVENUES			7,881,307.00	5,628,532.00	-28.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,048.00	0.00	-100.0%
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			2,048.00	0.00	-100.0%
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	102.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.00	0.00	-100.0%
Workers' Compensation		3601-3602	35.00	0.00	-100.0%
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			144.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,455.00	44,400.00	-70.3%
Noncapitalized Equipment		4400	567,962.00	544,950.00	-4.1%
TOTAL, BOOKS AND SUPPLIES			717,417.00	589,350.00	-17.9%

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	50,876.00	30,112.00	-40.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	605.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	300,713.00	203,243.00	-32.4%
Communications		5900	100.00	400.00	300.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			352,294.00	233,755.00	-33.6%
CAPITAL OUTLAY					
Land		6100	676,258.00	676,258.00	0.0%
Land Improvements		6170	6,673,130.00	197,242.00	-97.0%
Buildings and Improvements of Buildings		6200	69,188,122.00	41,846,282.00	-39.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	423,855.00	951,829.00	124.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,961,365.00	43,671,611.00	-43.3%
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			78,033,268.00	44,494,716.00	-43.0%

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	45,312,066.00	24,810,309.00	-45.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,312,066.00	24,810,309.00	-45.2%
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	662,092.00	600,339.00	-9.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			662,092.00	600,339.00	-9.3%

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)					
			44,649,974.00	24,209,970.00	-45.8%

Description	Function 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	6,513,898.00	5,210,717.00	-20.0%
4) Other Local Revenue		8600-8799	1,367,409.00	417,815.00	-69.4%
5) TOTAL, REVENUES			7,881,307.00	5,628,532.00	-28.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		78,033,268.00	44,494,716.00	-43.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,033,268.00	44,494,716.00	-43.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(70,151,961.00)	(38,866,184.00)	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,312,066.00	24,810,309.00	-45.2%
b) Transfers Out		7600-7629	662,092.00	600,339.00	-9.3%
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			44,649,974.00	24,209,970.00	-45.8%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,501,987.00)	(14,656,214.00)	-42.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,557,082.26	16,055,095.26	-61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,557,082.26	16,055,095.26	-61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,557,082.26	16,055,095.26	-61.4%
2) Ending Balance, June 30 (E + F1e)			16,055,095.26	1,398,881.26	-91.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,055,095.26		
d) Unappropriated Amount		9790		1,398,881.26	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53.00	53.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53.00	53.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53.00	53.00	0.0%
2) Ending Balance, June 30 (E + F1e)			53.00	53.00	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		9790	53.00		
d) Unappropriated Amount		9790		53.00	

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					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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	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					
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					
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		8990	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%

Description	Function 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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
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)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53.00	53.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53.00	53.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53.00	53.00	0.0%
2) Ending Balance, June 30 (E + F1e)			53.00	53.00	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	53.00		
d) Unappropriated Amount		9790		53.00	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

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	25,100.00	25,100.00	0.0%
5) TOTAL REVENUES			25,100.00	25,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			25,100.00	25,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			(25,000.00)	(25,000.00)	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)			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,175.83	5,275.83	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,175.83	5,275.83	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,175.83	5,275.83	1.9%
2) Ending Balance, June 30 (E + F1e)			5,275.83	5,375.83	1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,275.83		
d) Unappropriated Amount		9790		5,375.83	

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					
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	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	25,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,100.00	25,100.00	0.0%
TOTAL, REVENUES			25,100.00	25,100.00	0.0%

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)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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	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					
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	25,000.00	25,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	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)					
			(25,000.00)	(25,000.00)	0.0%

Description	Function 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	25,100.00	25,100.00	0.0%
5) TOTAL, REVENUES			25,100.00	25,100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,100.00	25,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	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			(25,000.00)	(25,000.00)	0.0%

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,175.83	5,275.83	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,175.83	5,275.83	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,175.83	5,275.83	1.9%
2) Ending Balance, June 30 (E + F1e)			5,275.83	5,375.83	1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,275.83		
d) Unappropriated Amount		9790		5,375.83	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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
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	14,841.00	14,841.00	0.0%
4) Other Local Revenue		8600-8799	2,713,010.00	2,713,010.00	0.0%
5) TOTAL, REVENUES			2,727,851.00	2,727,851.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	3,605,214.00	3,605,214.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,605,214.00	3,605,214.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(877,363.00)	(877,363.00)	0.0%
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	204,684.00	204,684.00	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			204,684.00	204,684.00	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)			(672,679.00)	(672,679.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,798,973.44	2,126,294.44	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,798,973.44	2,126,294.44	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,973.44	2,126,294.44	-24.0%
2) Ending Balance, June 30 (E + F1e)			2,126,294.44	1,453,615.44	-31.6%
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	2,126,294.44		
d) Unappropriated Amount		9790		1,453,615.44	

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					
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	14,841.00	14,841.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,841.00	14,841.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,582,225.00	2,582,225.00	0.0%
Unsecured Roll		8612	35,667.00	35,667.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	72,162.00	72,162.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,956.00	22,956.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,713,010.00	2,713,010.00	0.0%
TOTAL, REVENUES			2,727,851.00	2,727,851.00	0.0%

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	1,230,000.00	1,230,000.00	0.0%
Bond Interest and Other Service Charges		7434	2,375,214.00	2,375,214.00	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)			3,605,214.00	3,605,214.00	0.0%
TOTAL, EXPENDITURES			3,605,214.00	3,605,214.00	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	204,684.00	204,684.00	0.0%
(c) TOTAL, SOURCES			204,684.00	204,684.00	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)			204,684.00	204,684.00	0.0%

Description	Function 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	14,841.00	14,841.00	0.0%
4) Other Local Revenue		8600-8799	2,713,010.00	2,713,010.00	0.0%
5) TOTAL, REVENUES			2,727,851.00	2,727,851.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,605,214.00	3,605,214.00	0.0%
10) TOTAL, EXPENDITURES			3,605,214.00	3,605,214.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(877,363.00)	(877,363.00)	0.0%
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	204,684.00	204,684.00	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			204,684.00	204,684.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(672,679.00)	(672,679.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,798,973.44	2,126,294.44	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,798,973.44	2,126,294.44	-24.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,798,973.44	2,126,294.44	-24.0%
2) Ending Balance, June 30 (E + F1e)			2,126,294.44	1,453,615.44	-31.6%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,126,294.44		
d) Unappropriated Amount		9790		1,453,615.44	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

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
ELEMENTARY						
1. General Education			9,488.61	9,388.92	9,388.92	9,388.92
a. Kindergarten	1,003.21	1,003.21				
b. Grades One through Three	3,164.20	3,164.20				
c. Grades Four through Six	3,164.46	3,164.46				
d. Grades Seven and Eight	2,085.37	2,085.37				
e. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
f. Home and Hospital	4.74	4.74				
g. Community Day School	4.00	4.00				
2. Special Education						
a. Special Day Class	276.46	276.46	276.46	276.46	276.46	276.46
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	10.19	10.19	10.19	9.30	9.30	9.30
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	9,712.63	9,712.63	9,775.26	9,674.68	9,674.68	9,674.68
HIGH SCHOOL						
4. General Education			5,671.79	5,609.35	5,609.35	5,659.35
a. Grades Nine through Twelve	5,414.54	5,414.54				
b. Continuation Education	212.78	212.78				
c. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
d. Home and Hospital	17.11	17.11				
e. Community Day School	27.86	27.86				
5. Special Education						
a. Special Day Class	124.99	124.99	124.99	124.99	124.99	124.99
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	8.41	8.41	8.41	7.68	7.68	7.68
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	5,805.69	5,805.69	5,805.19	5,742.02	5,742.02	5,792.02
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	10.96	10.96	10.96	10.96	10.96	10.96
8. Special Education						
a. Special Day Class - Elementary	14.67	14.67	14.67	14.67	14.67	14.67
b. Special Day Class - High School	90.81	90.81	90.81	90.81	90.81	90.81
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	116.44	116.44	116.44	116.44	116.44	116.44
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	15,634.76	15,634.76	15,696.89	15,533.14	15,533.14	15,583.14
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

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	66.90	66.90	66.90	66.90	66.90	66.90
14. Adults Enrolled, State Apportioned	476.49	476.49	476.49	476.49	476.49	476.49
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	13.21	13.21	13.21	13.21	13.21	13.21
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	556.60	556.60	556.60	556.60	556.60	556.60
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	16,191.36	16,191.36	16,253.49	16,089.74	16,089.74	16,139.74
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	103,672.00	103,672.00	103,672.00	103,672.00	103,672.00	103,672.00
20. HIGH SCHOOL	152,427.00	152,427.00	152,427.00	152,427.00	152,427.00	152,427.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	256,099.00	256,099.00	256,099.00	256,099.00	256,099.00	256,099.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.16	0.16	0.16	0.16	0.16	0.16
b. Pupils Hours for 7th & 8th Hours	7.65	7.65	7.65	7.65	7.65	7.65
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.65	0.65	0.65	0.65	0.65	0.65
b. Pupils Hours for 7th & 8th Hours	53.29	53.29	53.29	53.29	53.29	53.29
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						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

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	63,499,650.90	301	825,281.00	303	62,674,369.90	305	610,442.36		307	62,063,927.54	309
2000 - Classified Salaries	18,163,492.08	311	478,257.13	313	17,685,234.95	315	2,150,685.21		317	15,534,549.74	319
3000 - Employee Benefits (Excluding 3800)	22,685,322.57	321	2,373,774.10	323	20,311,548.47	325	910,399.86		327	19,401,148.61	329
4000 - Books, Supplies Equip Replace. (6500)	9,484,029.57	331	245,484.13	333	9,238,545.44	335	1,386,360.10		337	7,852,185.34	339
5000 - Services . . . & 7300 - Indirect Costs	12,160,887.55	341	1,153,773.01	343	11,007,114.54	345	1,735,145.59		347	9,271,968.95	349
TOTAL					120,916,813.30	365			TOTAL	114,123,780.18	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	375
2.	Salaries of Instructional Aides Per EC 41011			2100	380
3.	STRS			3101 & 3102	382
4.	PERS			3201 & 3202	383
5.	OASDI - Regular, Medicare and Alternative			3301 & 3302	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			3401 & 3402	385
7.	Unemployment Insurance			3501 & 3502	390
8.	Workers' Compensation Insurance			3601 & 3602	392
9.	OPEB, Active Employees (EC 41372)			3751 & 3752	0.00
10.	Other Benefits (EC 22310)			3901 & 3902	0.00
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)				71,800,435.27
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2				1,064,303.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)				18,848.66
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				
14.	TOTAL SALARIES AND BENEFITS				70,717,283.61
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				61.97%
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)	61.97%
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)	114,123,780.18
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	61,689,568.00	301	754,643.00	303	60,934,925.00	305	163,264.00		307	60,771,661.00	309
2000 - Classified Salaries	17,948,392.00	311	410,479.00	313	17,537,913.00	315	2,567,888.00		317	14,970,025.00	319
3000 - Employee Benefits (Excluding 3800)	22,694,432.00	321	2,040,455.00	323	20,653,977.00	325	983,680.00		327	19,670,297.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,759,508.64	331	28,943.00	333	11,730,565.64	335	1,130,597.68		337	10,599,967.96	339
5000 - Services ... & 7300 - Indirect Costs	9,424,030.05	341	60,349.00	343	9,363,681.05	345	1,461,938.00		347	7,901,743.05	349
TOTAL					120,221,061.69	365			TOTAL	113,913,694.01	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	375
2. Salaries of Instructional Aides Per EC 41011			2100	380
3. STRS			3101 & 3102	382
4. PERS			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)			3401 & 3402	385
7. Unemployment Insurance			3501 & 3502	390
8. Workers' Compensation Insurance			3601 & 3602	392
9. OPEB, Active Employees (EC 41372)			3751 & 3752	
10. Other Benefits (EC 22310)			3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)				395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2				
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)				396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS				397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372				60.34%
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)	60.34%
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)	113,913,694.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

39 75499 000000C
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	1,939,526.23		54,147.57	1,993,673.80
2. State Lottery Revenue	8560	1,834,043.00		188,187.00	2,022,230.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(438,968.00)	438,968.00		0.00
6. Total Available (Sum Lines A1 through A5)		3,334,601.23	438,968.00	242,334.57	4,015,903.80
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	209,766.70			209,766.70
2. Classified Salaries	2000-2999	644,053.80			644,053.80
3. Employee Benefits	3000-3999	319,102.66			319,102.66
4. Books and Supplies	4000-4999	99,345.00		57,560.00	156,905.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	129,997.00			129,997.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	183,774.00			183,774.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,586,039.16	0.00	143,334.00	1,729,373.16
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,748,562.07	438,968.00	99,000.57	2,286,530.64

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

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

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	85,605,353.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,455.96	0.70%	6,500.96	2.29%	6,649.96
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		15,583.14	-0.64%	15,483.14	-0.65%	15,383.14
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		100,604,128.51	0.05%	100,655,273.81	1.63%	102,297,265.67
d. Other Revenue Limit (Form RL, lines 6 thru 14)		333,679.00	0.04%	333,814.00	1.64%	339,282.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		100,937,807.51	0.05%	100,989,087.81	1.63%	102,636,547.67
f. Deficit Factor (Form RL, line 16)		0.87553	-0.80%	0.86853	-1.84%	0.85253
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		88,374,078.61	-0.75%	87,712,052.44	-0.24%	87,500,735.99
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,365,130.00)	-0.11%	(2,362,573.00)	0.41%	(2,372,201.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(403,596.00)	-0.17%	(402,915.00)	0.64%	(405,477.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		85,605,352.61	-0.77%	84,946,564.44	-0.26%	84,723,057.99
2. Federal Revenues	8100-8299	232,619.00	0.00%	232,619.00	0.00%	232,619.00
3. Other State Revenues	8300-8599	11,829,023.00	0.00%	11,829,023.00	0.00%	11,829,023.00
4. Other Local Revenues	8600-8799	806,578.00	0.00%	806,578.00	0.00%	806,578.00
5. Other Financing Sources	8900-8999	(7,768,213.00)	16.85%	(9,077,474.91)	10.70%	(10,048,767.80)
6. Total (Sum lines A1k thru A5)		90,705,359.61	-2.17%	88,737,309.53	-1.35%	87,542,510.19
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				52,595,161.00		51,774,281.00
b. Step & Column Adjustment				1,051,903.00		1,035,486.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,872,783.00)		(1,400,647.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,595,161.00	-1.56%	51,774,281.00	-0.71%	51,409,120.00
2. Classified Salaries						
a. Base Salaries				10,982,669.00		9,517,058.00
b. Step & Column Adjustment				104,335.00		90,412.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(1,569,946.00)		(312,229.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,982,669.00	-13.34%	9,517,058.00	-2.33%	9,295,241.00
3. Employee Benefits	3000-3999	18,439,587.00	-1.36%	18,189,264.48	0.56%	18,291,270.82
4. Books and Supplies	4000-4999	6,309,101.00	-46.84%	3,353,943.00	-32.21%	2,273,764.00
5. Services and Other Operating Expenditures	5000-5999	7,535,647.05	-6.14%	7,073,113.05	-0.35%	7,048,113.05
6. Capital Outlay	6000-6999	473,540.00	0.00%	473,540.00	0.00%	473,540.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,885.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,248,218.00)	0.00%	(1,248,218.00)	0.00%	(1,248,218.00)
9. Other Financing Uses	7600-7699	54,093.00	0.00%	54,093.00	0.00%	54,093.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,178,465.05	-6.29%	89,187,074.53	-1.78%	87,596,923.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,473,105.44)		(449,765.00)		(54,413.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,753,685.95		4,280,580.51		3,830,815.51
2. Ending Fund Balance (Sum lines C and D1)		4,280,580.51		3,830,815.51		3,776,401.83
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,783,783.76		3,523,196.96		3,476,060.78
c. Fund Balance Designations	9775, 9780	260,797.14				
d. Undesignated/Unappropriated Balance	9790	0.00		71,618.55		64,341.05
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,280,580.90		3,830,815.51		3,776,401.83

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,783,783.76		3,523,196.96		3,476,060.78
b. Undesignated/Unappropriated Amount	9790	0.00		71,618.55		64,341.05
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770			0.00		0.00
b. Undesignated/Unappropriated Amount	9790	723,507.00		2,738,057.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		4,507,290.76		6,332,872.51		3,540,401.83
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1d - 2010-11 Projection: Adjustment of (\$1,872,873) consists of Budget Reductions (\$1,791,262); Declining Enroll reductions (\$195,000); rev 09-10 one-time \$113,479. Line B1d - 2011-12 Projection: Adjustment of (\$1,400,647) consists of Budget Reductions (\$1,205,647); Declining Enroll reductions (\$195,000). Line B2d - 2010-11 Projection: Adjustment of (\$1,569,946) consists of Budget Reductions (\$1,791,262); Reversal of 09-10 one-time reduction \$29,666. Line B2d - 2011-12 Projection: Adjustment of (\$312,229) consists of Budget Reductions (\$312,229). There are no adjustments on Line B10.						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,365,130.00	-0.11%	2,362,573.00	0.41%	2,372,201.00
2. Federal Revenues	8100-8299	4,454,559.00	0.00%	4,454,559.00	0.00%	4,454,559.00
3. Other State Revenues	8300-8599	3,134,650.00	0.00%	3,134,650.00	0.00%	3,134,650.00
4. Other Local Revenues	8600-8799	5,456,733.00	0.00%	5,456,733.00	0.00%	5,456,733.00
5. Other Financing Sources	8900-8999	12,835,013.00	0.07%	12,844,274.91	0.07%	12,853,624.80
6. Total (Sum lines A1 thru A5)		28,246,085.00	0.02%	28,252,789.91	0.07%	28,271,767.80
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,094,407.00		9,249,012.00
b. Step & Column Adjustment				154,605.00		157,233.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,094,407.00	1.70%	9,249,012.00	1.70%	9,406,245.00
2. Classified Salaries						
a. Base Salaries				6,965,723.00		7,032,594.00
b. Step & Column Adjustment				66,871.00		67,513.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,965,723.00	0.96%	7,032,594.00	0.96%	7,100,107.00
3. Employee Benefits	3000-3999	4,659,217.00	0.71%	4,692,378.62	0.72%	4,725,991.98
4. Books and Supplies	4000-4999	5,447,907.64	-55.88%	2,403,596.29	-9.96%	2,164,214.82
5. Services and Other Operating Expenditures	5000-5999	2,064,472.00	0.00%	2,064,472.00	0.00%	2,064,472.00
6. Capital Outlay	6000-6999	139,770.00	67.83%	234,574.00	0.00%	234,574.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	998,353.00	0.00%	998,353.00	0.00%	998,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,072,129.00	0.00%	1,072,129.00	0.00%	1,072,129.00
9. Other Financing Uses	7600-7699	505,681.00	0.00%	505,681.00	0.00%	505,681.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,947,659.64	-8.71%	28,252,789.91	0.07%	28,271,767.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,701,574.64)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,701,574.64		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3e must agree with line D2)						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	87,970,483.00	-0.75%	87,309,137.44	-0.24%	87,095,258.99
2. Federal Revenues	8100-8299	4,687,178.00	0.00%	4,687,178.00	0.00%	4,687,178.00
3. Other State Revenues	8300-8599	14,963,673.00	0.00%	14,963,673.00	0.00%	14,963,673.00
4. Other Local Revenues	8600-8799	6,263,311.00	0.00%	6,263,311.00	0.00%	6,263,311.00
5. Other Financing Sources	8900-8999	5,066,800.00	-25.66%	3,766,800.00	-25.54%	2,804,857.00
6. Total (Sum lines A1 thru A5)		118,951,444.61	-1.65%	116,990,099.44	-1.01%	115,814,277.99
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				61,689,568.00		61,023,293.00
b. Step & Column Adjustment				1,206,508.00		1,192,719.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,872,783.00)		(1,400,647.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,689,568.00	-1.08%	61,023,293.00	-0.34%	60,815,365.00
2. Classified Salaries						
a. Base Salaries				17,948,392.00		16,549,652.00
b. Step & Column Adjustment				171,206.00		157,925.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,569,946.00)		(312,229.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,948,392.00	-7.79%	16,549,652.00	-0.93%	16,395,348.00
3. Employee Benefits	3000-3999	23,098,804.00	-0.94%	22,881,643.10	0.59%	23,017,262.80
4. Books and Supplies	4000-4999	11,757,008.64	-51.03%	5,757,539.29	-22.92%	4,437,978.82
5. Services and Other Operating Expenditures	5000-5999	9,600,119.05	-4.82%	9,137,585.05	-0.27%	9,112,585.05
6. Capital Outlay	6000-6999	613,310.00	15.46%	708,114.00	0.00%	708,114.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,035,238.00	-3.56%	998,353.00	0.00%	998,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(176,089.00)	0.00%	(176,089.00)	0.00%	(176,089.00)
9. Other Financing Uses	7600-7699	559,774.00	0.00%	559,774.00	0.00%	559,774.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		126,126,124.69	-6.89%	117,439,864.44	-1.34%	115,868,691.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,174,680.08)		(449,765.00)		(54,413.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,455,260.59		4,280,580.51		3,830,815.51
2. Ending Fund Balance (Sum lines C and D1)		4,280,580.51		3,830,815.51		3,776,401.83
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,783,783.76		3,523,196.96		3,476,060.78
c. Fund Balance Designations	9775, 9780	260,797.14		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		71,618.55		64,341.05
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		4,280,580.90		3,830,815.51		3,776,401.83

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	3,783,783.76		3,523,196.96		3,476,060.78
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		71,618.55		64,341.05
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	723,507.00		2,738,057.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,507,290.76		6,332,872.51		3,540,401.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.57%		5.39%		3.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		15,416.70		15,316.70		15,216.70
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		126,126,124.69		117,439,864.44		115,868,691.67
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		126,126,124.69		117,439,864.44		115,868,691.67
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,783,783.74		3,523,195.93		3,476,060.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,783,783.74		3,523,195.93		3,476,060.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	6,131.96	6,216.96
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525	(244.00)	(22.00)
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,216.96	6,455.96
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,216.96	6,455.96
b. Revenue Limit ADA	0033	15,696.89	15,583.14
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	97,586,937.25	100,604,128.51
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	322,228.00	333,679.00
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	97,909,165.25	100,937,807.51
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.87553
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	90,229,170.33	88,374,078.61
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	236,666.00	226,156.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	525,386.00	405,788.00
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)	---	(288,720.00)	(179,632.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	89,940,450.33	88,194,446.61

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	29,547,183.00	29,547,183.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,705,625.00	1,508,886.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	27,841,558.00	28,038,297.00
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	62,098,892.33	60,156,149.61
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	638,434.00	629,752.00
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)	---	(638,434.00)	(629,752.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	61,460,458.33	59,526,397.61
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	61,460,458.33	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	248,141.00	234,728.00
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	351,075.00	330,122.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	111,206.00	104,559.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
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	(53,106.25)	0.00	(176,142.00)				
Other Sources/Uses Detail					3,133,868.00	1,704,437.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,546.00	0.00	0.00	0.00				
Other Sources/Uses Detail					170,242.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,611.00	0.00	7,648.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	48,344.25	0.00	168,494.00	0.00				
Other Sources/Uses Detail					0.00	62,500.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,166,539.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					646,529.00	12,490,778.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,563.00	32,500,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	605.00	0.00						
Other Sources/Uses Detail					45,312,066.00	662,092.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
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				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	53,106.25	(53,106.25)	176,142.00	(176,142.00)	50,444,807.00	50,444,807.00	0.00	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	(50,000.00)	0.00	(176,089.00)				
Other Sources/Uses Detail					5,066,800.00	559,774.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					59,774.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,182.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,000.00	0.00	169,907.00	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					500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,000,000.00		
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					600,339.00	24,352,109.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
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					24,810,309.00	600,339.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
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	50,000.00	(50,000.00)	176,089.00	(176,089.00)	31,037,222.00	31,037,222.00		



SAN JOAQUIN COUNTY
OFFICE OF EDUCATION
FREDRICK A. WENTWORTH, SUPT.

2009-10 Budget Assumptions

Tracy Unified School District

District

The undersigned, hereby certify that the Board of Education of the Tracy Unified School District, at its meeting on June 23, 2009,
has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Financial Report, and upon which the District's multiyear financial
projections are based.

Signed: _____

President, Board of Education

Date: _____

Signed: _____

District Superintendent

Date: _____



SAN JOAQUIN COUNTY
OFFICE OF EDUCATION
FREDRICK A. WENTWORTH, SUPT.

2009-10 Budget Assumptions

Tracy Unified School District

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2008-09 Estimated ActualsTotals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
REVENUES:				
Revenue Limit Sources (8010-8099):				
ADA Used for R/L (Funded):		ADA	ADA	ADA
For Declining Districts ~ Estimated P-2 ADA:		ADA	ADA	ADA
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Funded ADA Increase (Decrease) over Prior Year:	%	\$ (707,179)	%	\$ (645,596)
COLA :	%	\$ (1,159,363)	%	\$ (16,565)
Plus(Minus) Other \$ changes:		\$ 51,086	\$ 3,373	\$ (6,722)
Total Change from Prior Period		\$ (1,815,456)	\$ (658,788)	\$ (661,502)
Adjusted Budget Amount	\$ 87,420,809	\$ 85,605,353	\$ 84,946,565	\$ 84,285,063
Please describe reason(s) for changes:		Incr in BTS \$11,451 Decr in UI (\$10,510)	Incr in BTS \$135	Incr in BTS \$5,468
		Decr in xfer to SJCOE \$8,682	Decr in xfer to SJCOE \$681	Incr in xfer to SJCOE (\$2,562)
		Decr in xfer to Restricted \$41,463	Decr in xfer to Restricted \$2,557	Incr in xfer to Restricted (\$9,628)
		Note: COLA shows result of netting est of 4.25%	Note: COLA shows result of netting est of 0.7%	Note: COLA shows result of netting est. of 2.3%
		\$3,724,371 and the increase in deficit (\$4,883,734)	\$696,741 and the increase in deficit (\$713,306)	\$2,292,088 and the increase in deficit (\$1,858,777)
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (21,625)	\$ -	\$ -
Total Change from Prior Period		\$ (21,625)	\$ -	\$ -
Adjusted Budget Amount	\$ 254,244	\$ 232,619	\$ 232,619	\$ 232,619
Please describe reason(s) for changes:		MAA \$ (21,625)	No changes projected	No changes projected

	Estimated Actuals Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
State Revenue (8300-8599):				
COLA % Used for:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ (23,693)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (923,504)	\$ -	\$ -
Total Change from Prior Period		\$ (947,197)	\$ -	\$ -
Adjusted Budget Amount	\$ 12,776,220	\$ 11,829,023	\$ 11,829,023	\$ 11,829,023
Please describe reason(s) for changes:		4.46% State cuts \$ (616,622)	No changes projected	No changes projected
		State cut program RS 725t \$ (244,179)		
		Decl enrollment RS 1100 \$ (24,958)		
		Decrease in other State Re \$ (37,745)		
		Rev 1X Def Revn RS 628: \$ (23,693)		
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (764,015)	\$ -	\$ -
Total Change from Prior Period		\$ (764,015)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,570,593	\$ 806,578	\$ 806,578	\$ 806,578
Please describe reason(s) for changes:		Change in Local Revenue: \$ (589,015)	No changes projected	No changes projected
		Interest \$ (175,000)		

	Estimated Actuals/Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ 1,937,500	\$ (1,300,000)	\$ (961,943)
Plus(Minus) Other \$ changes:		\$ (4,568)	\$ -	\$ -
Total Change from Prior Period		\$ (1,032,502)	\$ (1,300,000)	\$ (961,943)
Adjusted Budget Amount	\$ 3,133,868	\$ 5,066,800	\$ 3,766,800	\$ 2,804,857
Please describe reason(s) for changes:				
		1X xfer from Fund 13 \$ (62,500)	Xfre in From Fund 17 \$ (5,000,000)	Xfre in From Fund 17 \$ (3,700,000)
		Rev 1X from Fund 17-Kin \$ (3,000,000)	Xfre in From Fund 17 \$ 3,700,000	Xfre in From Fund 17 \$ 2,738,057
		1X Xfre in From Fund 17 \$ 5,000,000		
		Dec xfer in from Facilities \$ (4,568)		
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ (394,625)	\$ -	\$ -
Incr.(Decr.) for Transportation. :		\$ (273,771)	\$ (9,262)	\$ (9,350)
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ 381,896	\$ -	\$ -
Other One time \$ included in:		\$ (3,556,617)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 1,032,573	\$ -	\$ -
Total Change from Prior Period		\$ (2,330,044)	\$ (9,262)	\$ (9,350)
Adjusted Budget Amount	\$ (10,024,469)	\$ (12,835,013)	\$ (12,844,275)	\$ (12,853,625)
Please describe reason(s) for changes:				
		1 X Categorical Flexibility (3,556,617)		
		Change in Contribution 1,032,573		
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ (1,032,502)	\$ (1,300,000)	\$ (961,943)
Adjusted Budget Amount	\$ (6,890,609)	\$ (6,768,213)	\$ (9,077,453)	\$ (10,048,768)
Total Revenues & Other Financing Sources	\$ 95,131,265	\$ 90,705,360	\$ 88,737,310	\$ 87,542,510

	Estimated Actuals/Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
EXPENSES:				
Object 1XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		2 %	\$ 993,184	2 % \$ 1,051,903
COLA included in:		0 %	\$ -	0 % \$ -
Other:				
Growth Positions:		-50.75 FTE	\$ (2,645,718)	-36 FTE \$ (1,637,676)
One time \$ included in:			\$ 4,094,603	\$ 113,479
Plus(Minus) Other \$ changes:			\$ 493,876	\$ (348,586)
Total Change from Prior Period			\$ (2,057,839)	\$ (872,763)
Adjusted Budget Amount	\$ 49,659,216		\$ (2,057,839)	\$ (872,763)
Please describe changes next page:				
		Buy Back Day Agreement \$ 454,854	Phase Two Cuts \$ (1,791,262)	Phase Three Cuts \$ (750,647)
		Discretionary Timesheets \$ (269,283)	Management furlough \$ 113,479	Reduce staffing for declining
		Chg in funding \$ 457,477	Reduce staffing for declining	enrollment (-3 FTE's) (195,000)
		Chg in Additional Cost \$ (35,693)	enrollment (-3 FTE's) (195,000)	Staffing reduction to balance
		Management furlough \$ (113,479)		budget (-7 FTE's) (455,000)
		1 X Federal Stabilization \$ 3,782,661		
		1 X Site Alloca Reduction \$ 311,942		
Object 2XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Step & Column included in:		0.95 %	\$ 110,340	0.95 % \$ 90,412
COLA included in:		0 %	\$ -	0 % \$ -
Other:				
Growth Positions:		-44.3212 FTE	\$ (590,283)	-37.2 FTE \$ (1,439,612)
One time \$ included in:			\$ (89,700)	\$ -
Plus(Minus) Other \$ changes:			\$ (185,940)	\$ (130,334)
Total Change from Prior Period			\$ (775,923)	\$ (1,569,946)
Adjusted Budget Amount	\$ 11,738,252		\$ (775,923)	\$ (1,569,946)
Please describe reason(s) for changes:				
		Discretionary Timesheets \$ (84,959)	Phase Two Cuts \$ (1,599,612)	Phase Three Cuts \$ (312,229)
		Chg in Additional Cost \$ (71,315)	Management Furlough \$ 29,666	
		Management Furlough \$ (29,666)		
		1X Site Alloc Reduction \$ 6,747		
		(96,447)		

	Estimated Actuals/Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12	
Object 3XXX:					
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./((Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		% \$	139,392	% \$	146,272
Increase in Statutory due to COLA		% \$	-	% \$	-
Incr./Decr. in Statutory due to rate changes		% \$	-	% \$	-
Incr./Decr. in Statutory due to +/- positions, other changes		% \$	180,097	% \$	(573,673)
Total \$ Change in Statutory		\$	319,488	\$	(427,401)
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes		% \$		% \$	
Incr./Decr. in H & W due to CAP change		% \$		% \$	
Incr./Decr. in H & W due to other		% \$		% \$	177,078
Incr./Decr. in H & W due to +/- positions		% \$		% \$	
Are you budgeting at the CAP ?	Yes		Yes		Yes
Total \$ Change in H & W		\$	177,078	\$	194,786
Changes in Other Benefits:		% \$		% \$	
Total \$ Change in Benefits:		\$	319,488	\$	(230,323)
One time benefit \$ included above:		\$		\$	
Total Change from Prior Period		\$	319,488	\$	(230,323)
Adjusted Budget Amount	\$ 18,120,099	\$	18,439,587	\$	18,291,271
Please describe changes next page:					
			Projected 10% in	Projected 10% in	
			Health & Welfare \$	Health & Welfare \$	
			177,078	194,786	

	Estimated Actuals/Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
Object 4XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 1,910,546	\$ (150,000)	\$ (1,080,179)
One time \$ included in:		\$ (952,019)	\$ (2,805,158)	\$ -
Total Change from Prior Period		\$ 958,527	\$ (2,955,158)	\$ (1,080,179)
Adjusted Budget Amount	\$ 5,350,574	\$ 6,309,101	\$ 3,353,943	\$ 2,273,764
Please describe reason(s) for changes:				
		4.46% cuts by State \$ (616,622)	Phase Two Cuts \$ (150,000)	Phase Three Cuts \$ (1,080,179)
		Chg in Material & Supply \$ 1,114,494	1X Delay Kimball Start \$ (1,500,000)	
		Categorical Flexibility RS \$ 857,516	Reduce Materials and Supplies	
		ISSET-Sunesys \$ 555,158	to balance budget (750,000)	
		1X Rev Kimball Startup \$ (1,500,000)	Reverse ISET 1X (555,158)	
		1X Delay Kimball Startup \$ 1,500,000		
		1X Carryovers \$ (1,468,056)		
		1X Dec in Site Alloc \$ 516,037		
EXPENSES Cont.:				
Object 5XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (1,304,394)	\$ (462,534)	\$ (25,000)
One time \$ included in:		\$ 161,154	\$	\$
Total Change from Prior Period		\$ (1,143,240)	\$ (462,534)	\$ (25,000)
Adjusted Budget Amount	\$ 8,678,887	\$ 7,535,647	\$ 7,073,113	\$ 6,048,113
Please describe reason(s) for changes:				
		Chg in Services \$ (1,304,394)	Phase Two Cuts \$ (92,534)	Phase Three Cuts \$ (25,000)
			Reduce Services and Other Operating Exp.	
		1X Scanning \$ (75,000)	to balance budget (370,000)	
		1X Carryover \$ (5,045)		
		1X Site Allocation \$ 241,199		

Estimated ActualsTotals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
	0 % \$ -	0 % \$ -	0 % \$ -
% Increase(Decrease) included in:	\$ (187,289)	\$ -	\$ -
Flat \$ Increase(Decrease) included in:	\$ (149,920)	\$ -	\$ -
One time \$ included in:	\$ (37,749)	\$ -	\$ -
Total Change from Prior Period	\$ (373,540)	\$ -	\$ -
Adjusted Budget Amount	\$ 810,749	\$ 437,200	\$ 437,200

Please describe reason(s) for changes:

Chg in Facility projects	\$ (13,377)	No changes projected	No changes projected
Chg in ISET projects	\$ (173,912)		
1X Kimball purchases	\$ (205,720)		
1X HVAC project ISET	\$ (45,700)		
1X HVAC THS to Fd 35	\$ 350,000		
1X Roofing from Fd 13	\$ (62,500)		
1X Equipment Sunesys	\$ (186,000)		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ (44,115)	\$ (36,885)	\$ -
One time \$ included in:	\$ 8,773	\$ -	\$ -
Total Change from Prior Period	\$ (35,342)	\$ (36,885)	\$ -
Adjusted Budget Amount	\$ 72,227	\$ 36,885	\$ -

Please describe reason(s) for changes:

Decrease in Debt (Copiers)	\$ (31,968)	Decrease in Debt (Copier)	\$ (36,885)
Decrease in Debt (P&I)	\$ (12,147)		
1X Dec Site Allocations	\$ 8,773		

	Estimated Actuals/Totals	Budget (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11	Projected (Unrestricted Only) 2011-12
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 145,566	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (135,766)	\$ -	\$ -
Adjusted Budget Amount	\$ (1,393,784)	\$ (1,248,218)	\$ (1,248,218)	\$ (1,248,218)
Please describe reason(s) for changes:				
	Chg in Indirect Cost	\$ 145,566	No change projected	No change projected
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (110,468)	\$ -	\$ -
One time \$ included in:		\$ (367,656)	\$ -	\$ -
Total Change from Prior Period		\$ (478,124)	\$ -	\$ -
Adjusted Budget Amount	\$ 532,217	\$ 54,093	\$ 54,093	\$ 54,093
Please describe reason(s) for changes:				
	Transfer to other Fund	\$ (110,468)	No change projected	No change projected
	1X HVAC THS to Fund 3	\$ (367,656)		
Total Expenditures & Other Financing Uses	\$ 93,568,437	\$ 95,178,465	\$ 89,187,075	\$ 87,596,924
Please attach additional sheets as necessary.				
Net Increase(Decrease) in Fund Balance	\$ 1,562,827	\$ (4473,104)	\$ (449,765)	\$ (54,414)



SAN JOAQUIN COUNTY
OFFICE OF EDUCATION
FREDRICK A. WENTWORTH, SUPT.

2009-10 Budget Assumptions
Tracy Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2008-09 Estimated Actuals/Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
REVENUES:				
Revenue Limit Sources (8010-8099):				
Funded ADA Used for:				
		ADA	ADA	ADA
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
ADA Increase (Decrease) over Prior Year:	%	\$	%	\$
COLA :	%	\$	%	\$
Plus(Minus) Other \$ changes:		\$ (41,463)	\$ (2,557)	\$ 9,628
Total Change from Prior Period		\$ (41,463)	\$ (2,557)	\$ 9,628
Adjusted Budget Amount	\$ 2,406,593	\$ 2,365,130	\$ 2,362,573	\$ 2,372,201
Please describe reason(s) for changes:		chg in restricted resource transfer	chg in restricted resource transfer	chg in restricted resource transfer
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	0 %	\$ -	0 %	\$ -
One time \$ included in:		\$ (4,703,288)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (1,085,387)	\$ -	\$ -
Total Change from Prior Period		\$ (5,788,675)	\$ -	\$ -
Adjusted Budget Amount	\$ 10,243,234	\$ 4,454,559	\$ 4,454,559	\$ 4,454,559
Please describe reason(s) for changes:		1X Stabilization Funds \$ (4,427,858)	No change projected	No change projected
		Rev Def Revenue \$ (275,430)		
		Chg in Fed Revenue \$ (1,085,387)		

	Estimated Actuals/Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
<u>State Revenue (8300-8599):</u>				
COLA % Used for:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ (82,145)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (673,410)	\$ -	\$ -
Total Change from Prior Period		\$ (755,555)	\$ -	\$ -
Adjusted Budget Amount	\$ 3,890,205	\$ 3,134,650	\$ 3,134,650	\$ 3,134,650
Please describe reason(s) for changes:		Rev Def Revenue \$ (82,145)	No change projected	No change projected
		Chg in State Revenue \$ (673,410)		
<u>REVENUES Cont.:</u>				
<u>Local Revenue (8600-8799):</u>				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ (24,320)	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (1,639,480)	\$ -	\$ -
Total Change from Prior Period		\$ (1,663,800)	\$ -	\$ -
Adjusted Budget Amount	\$ 7,120,533	\$ 5,456,733	\$ 5,456,733	\$ 5,456,733
Please describe reason(s) for changes:		Rev Def Revenue \$ (24,320)	No changes projected	No changes projected
		Inc to Transportation Fee \$ 41,809		
		Early Mental Health \$ (198,306)		
		Dec to PLAY Program \$ (1,205,901)		
		Other changes \$ (277,082)		

	Estimated Actuals/Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
<u>Transfers In/Sources (8900-8979):</u>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ _____	\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:				
<u>Contributions (8980-8999):</u>				
Incr.(Decr.) for Sp. Ed. :		\$ 394,625	\$ _____	\$ _____
Incr.(Decr.) for Transportation. :		\$ 273,771	\$ 9,262	\$ 9,350
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ (381,896)	\$ _____	\$ _____
Other One time \$ included in:		\$ 3,556,617	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (1,032,573)	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 10,024,469	\$ 12,835,013	\$ 12,844,275	\$ 12,853,625
Please describe reason(s) for changes:		1 X Categorical Flexibility 3,556,617		
		Change in Contribution (1,032,573)		
<u>TOTAL Other Financing Sources (8910-8999):</u>				
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 10,024,469	\$ _____	\$ _____	\$ _____
Total Revenues & Other Financing Sources	\$ 33,685,034	\$ 28,246,085	\$ 28,252,790	\$ 28,271,768

	Estimated Actuals/Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12	
EXPENSES:					
Object 1XXX:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		1 % \$	138,404	1.7 % \$	154,605
COLA included in:		0 % \$	-	0 % \$	-
Other:					
Growth Positions:		-7.54 FTE \$	(389,535)	0 FTE \$	-
One time \$ included in:		\$	(3,782,661)	\$	-
Plus(Minus) Other \$ changes:		\$	(712,235)	\$	-
Total Change from Prior Period		\$	(4,144,025)	\$	(154,605)
Adjusted Budget Amount	\$ 13,840,435	\$	9,696,409	\$	9,406,245
Please describe changes next page:					
		Discretionary Timesheets \$	(344,132)		
		Chg in Additional Cost \$	(30,274)		
		Chg in Funding Source \$	(331,662)		
		Abolished Positions EL			
		Stipends \$	(6,167)		
		1X Fed Stabilization \$	(3,782,661)		
Object 2XXX:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		0.96 % \$	61,682	0.96 % \$	66,871
COLA included in:		0 % \$	-	0 % \$	-
Other:					
Growth Positions:		-0.2035 FTE \$	115,540	0 FTE \$	-
One time \$ included in:		\$	122,548	\$	-
Plus(Minus) Other \$ changes:		\$	240,712	\$	-
Total Change from Prior Period		\$	340,432	\$	66,871
Adjusted Budget Amount	\$ 6,425,240	\$	6,965,728	\$	7,000,406
Please describe reason(s) for changes:					
		Discretionary Timesheets \$	(66,832)		
		Chg in additional cost \$	586		
		Chg in classified \$	306,958		
		1X Vacancy Mgmt \$	122,548		

	Estimated Actuals	Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12			
Object 3XXX:								
Change in Statutory Benefits:			% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)		
Increase in Statutory due to Step & Column			%	\$ 30,098	0.96 %	\$ 33,162	0.96 %	\$ 33,613
Increase in Statutory due to COLA			%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes			%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to +/- positions, other changes			0.2 %	\$ (461,927)	%	\$ -	%	\$ -
Total \$ Change in Statutory			\$	(431,829)	\$	33,162	\$	33,613
Change in Health & Welfare :								
Incr./Decr. in H & W due to rate changes			%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change			%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other			%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions			%	\$	%	\$	%	\$
Are you budgeting at the CAP ?			Yes		Yes		Yes	
Total \$ Change in H & W			\$		\$		\$	
Changes in Other Benefits:			%	\$ 1,936	%	\$	%	\$
Total \$ Change in Benefits:			\$	(429,892)	\$	33,162	\$	33,613
One time benefit \$ included above:			\$		\$		\$	
Total Change from Prior Period			\$	(429,892)	\$	33,162	\$	33,613
Adjusted Budget Amount	\$ 5,089,110		\$	(469,717)	\$	(469,717)	\$	(472,492)
Please describe changes next page:								

Changes due to +/- positions include amounts	No changes projected	No changes projected
for items transferred from other objects to		
cover discretionary payroll costs and adjusted		
3XXX'3 to position contro \$ 1,936		

	Estimated ActualsTotals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
Object 4XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 800,278	\$ (467,844)	\$ (239,381)
One time \$ included in:		\$ 516,674	\$ (2,576,468)	\$ -
Total Change from Prior Period		\$ 1,316,952	\$ (3,044,192)	\$ (239,381)
Adjusted Budget Amount	\$ 4,130,956	\$ 3,447,908	\$ 2,403,596	\$ 2,164,215

Please describe reason(s) for changes:

Rev Def Revenue	\$ (327,976)	Increase/(Decrease) to balance	Increase/(Decrease) to balance
Rev carryover	\$ (1,731,818)	categoricals \$ (467,844)	categoricals \$ (239,381)
Increase/(Decrease) to balance			
categoricals	\$ 800,278	1X 08/09 ending balance \$ (2,576,468)	
1X 08/09 ending balances	\$ 2,576,468		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ (1,593,671)	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ (1,593,671)	\$ -	\$ -
Adjusted Budget Amount	\$ 3,658,143	\$ 2,064,472	\$ 2,064,472

Please describe reason(s) for changes:

Increase/(Decrease) to balance	No changes projected	No changes projected
categoricals \$ (1,593,671)		

	Estimated Actuals Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
Object 6XXX:				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (8,886)	\$ -	\$ -
One time \$ included in:		\$ (561,872)	\$ 94,804	\$ -
Total Change from Prior Period		\$ (570,758)	\$ 94,804	\$ -
Adjusted Budget Amount	\$ 710,528	\$ 139,770	\$ 234,574	\$ 234,574

Please describe reason(s) for changes:

1X Buses	\$ (533,772)	1X Bus	\$ 94,804	
1 X RRM Truck	\$ (28,100)			
Decrease in land improvement				
@ Hirsch	\$ (8,886)			

EXPENSES Cont.:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ 60,192	\$ -	\$ -
One time \$ included in:	\$ -	\$ -	\$ -
Total Change from Prior Period	\$ 60,192	\$ -	\$ -
Adjusted Budget Amount	\$ 938,161	\$ 998,353	\$ 998,353

Please describe reason(s) for changes:

Inc in Excess Spec Ed Cos	\$ 67,021	No changes projected	No changes projected
Decrease in debt (P&I)	\$ (6,829)		

	Estimated Actuals/Totals	Budget (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	Projected (Restricted Only) 2011-12
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (145,513)	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (145,513)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,217,642	\$ 1,072,129	\$ 1,072,129	\$ 1,072,129
Please describe reason(s) for changes:				
		Chg in Indirect Cost \$ (145,513)	No changes projected	No changes projected
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (666,539)	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ (666,539)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,172,220	\$ 505,681	\$ 505,681	\$ 505,681
Please describe reason(s) for changes:				
		Dec in Transfers Out	No changes projected	No changes projected
		Emergency Repair Progr \$ (428,229)		
		RRM \$ (238,310)		
Total Expenditures & Other Financing Uses				
	\$ 37,182,434	\$ 30,947,660	\$ 28,252,790	\$ 28,271,768
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance				
	\$ (3,497,400)	\$ (2,701,575)	\$ (0)	\$ (0)



2009-10 Budget Assumptions

Tracy Unified School District

District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

		Estimated Actuals		Projected		Projected	
		2009-10		2010-11		2011-12	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$	8,753,686	\$ 2,701,575				
ENDING FUND BALANCE	\$	4,280,582	\$ (0)	\$ 3,830,817	\$ (0)	\$ 3,776,403	\$ (1)
COMPONENTS OF ENDING FUND BALANCE:							
<u>Reserved Amounts</u>		Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711	15,000	\$	15,000	\$	15,000	\$
Stores	9712	221,000	\$	221,000	\$	221,000	\$
Prepaid Expenditures	9713		\$		\$		\$
General Reserve (EC 42124)	9730		\$		\$		\$
Legally Restricted Balances	9740		\$		\$		\$
<u>Designated Amounts</u>							
Designated for Economic Uncertainties	9770	3,783,784	\$	3,523,196	\$	3,476,061	\$
Describe Other Designations below:							
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
	9780		\$		\$		\$
Total Other Designations	9780	-	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated/Unappropriated	9790	260,798	\$ (0)	71,621	\$ (0)	64,342	\$ (1)
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>							
Designated for Economic Uncertainties	9770	-	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated/Unappropriated	9790	556,007	\$	723,507	\$		\$
Total Special Reserve Fund		556,007	\$	723,507	\$		\$
Net 9790 Fund 01 and Fund 17		816,805	\$	795,128	\$	64,342	\$

Please attach additional sheets as necessary.

Prepared By:

Reed Call / Jill Carter

Chief Business Official Signature or DSSD Superintendent Signature: