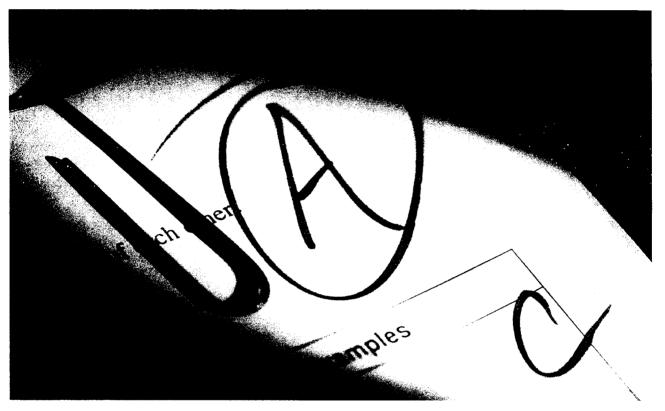
SEPARATE COVER ITEM Unaudited Statement of Receipts and Expenditures

MEETING: SEPTEMBER 9, 2008

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"The future belongs to the educated"



TRACY
Unified School District

UNAUDITED ACTUALS

2007-2008 Unaudited Actuals Table of Content - Page 1 of 2

| | Page |
|---|---------|
| School District Certification - Form CA | 1-2 |
| General Fund Unaudited Actuals - Form 01 | 3-19 |
| Adult Education Unaudited Actuals - Form 11 | 20-30 |
| Child Development Unaudited Actuals - Form 12 | 31-39 |
| Cafeteria Unaudited Actuals - Form 13 | 40-48 |
| Deferred Maintenance Unaudited Actuals - Form 14 | 49-57 |
| Special Reserve Unaudited Actuals - Form 17 | 58-64 |
| Building Fund Unaudited Actuals - Form 21 | 65-74 |
| Capital Facilities Unaudited Actuals - Form 25 | 75-83 |
| County School Facilities Fund Unaudited Actuals - Form 35 | 84-93 |
| Special Reserve Fund Unaudited Actuals for Capital Outlay Projects-Form 40 | 94-103 |
| Capital Project Unaudited Actuals for Blended Component Units - Form 49 | 104-113 |
| Bond Interest and Redemption Fund Unaudited Actuals- Form 51 | 114-121 |
| Bond Interest and Redemption Unaudited Actuals for Analysis of Bonded Indebtedness-Form 51A | 122 |
| Average Daily Attendance - Form A | 123-124 |
| Schedule for Categoricals Subject to Deferred Revenues-Form CAT | 125-142 |
| Current Expense Formula-Minimum Classroom Compensation- Form CEA | 143 |
| Community Day Schools Unaudited Actuals-Form DAY | 144 |
| Schedule of Long-Term Liabilities-Form DEBT | 145 |
| School District Appropriations Limit Calculations-Form GANN | 146-148 |
| Indirect Cost Rate Worksheet-Form ICR | 149-150 |

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2007-2008 Unaudited Actuals Table of Content - Page 2 of 2

| | Page |
|---|---------|
| Lottery Report-Form L | 151 |
| No Child Left Behind Maintenance of Effort Expenditures-Form NCMOE | 152-154 |
| Schedule of Allocation Factors for Support Costs-Form PCRAF | 155 |
| General Fund Program Cost Report-Form PCR | 156-160 |
| General Fund Revenue Limit Summary-Form RL | 161-162 |
| Summary of Interfund Activities for All Funds-Form SIA | 163-164 |
| Annual Report of Pupil Transportation-Form TRAN | 165-166 |
| Special Education Maintenance of Effort-Form SEMA-SEMB | 167-179 |

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| UNAUDITED ACTUAL FINANCIAL REPORT: | |
|---|---|
| To the County Superintendent of Schools: | |
| 2007-08 UNAUDITED ACTUAL FINANCIAL REPORt accordance with Education Code Section 41010 and governing board of the school district pursuant to Ed | I is hereby approved and filed by the |
| Signed | Date of Meeting: Sep 09, 2008 |
| Clerk/Secretary of the Governing Board (Original signature required) | • |
| To the Superintendent of Public Instruction: | |
| 2007-08 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to | · |
| Signed | Date: |
| County Superintendent/Designee (Original signature required) | |
| | |
| For additional information on the unaudited actual re | eports, please contact: |
| For additional information on the unaudited actual re | eports, please contact: <u>School District</u> |
| | |
| County Office of Education KT Yorba Name | School District Reed Call Name |
| County Office of Education KT Yorba Name Director, District Business Services | School District Reed Call Name Director, Financial Services |
| County Office of Education KT Yorba Name Director, District Business Services Title | School District Reed Call Name Director, Financial Services Title |
| County Office of Education KT Yorba Name Director, District Business Services Title (209) 468-4830 | School District Reed Call Name Director, Financial Services Title (209) 830-3200 |
| County Office of Education KT Yorba Name Director, District Business Services Title (209) 468-4830 Telephone | School District Reed Call Name Director, Financial Services Title (209) 830-3200 Telephone |
| County Office of Education KT Yorba Name Director, District Business Services Title (209) 468-4830 | School District Reed Call Name Director, Financial Services Title (209) 830-3200 |
| County Office of Education KT Yorba Name Director, District Business Services Title (209) 468-4830 Telephone kyorba@sjcoe.net | School District Reed Call Name Director, Financial Services Title (209) 830-3200 Telephone rcall@tusd.net |
| County Office of Education KT Yorba Name Director, District Business Services Title (209) 468-4830 Telephone kyorba@sjcoe.net E-mail Address | School District Reed Call Name Director, Financial Services Title (209) 830-3200 Telephone rcall@tusd.net E-mail Address |

Unaudited Actuals FINANCIAL REPORTS 2007-08 Unaudited Actuals Summary of Unaudited Actual Data Submission

39 75499 0000000 Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| | Description | \/_\ |
|-------------|--|-----------------|
| Form CEA | Percent of Current Cost of Education Expended for Classroom Compensation | Value 65.20% |
| CLA | Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school | 65.20% |
| | districts or future apportionments may be affected. | |
| | deliste of fatalo appointments may be allosted. | |
| | CEA Deficiency Amount | \$0.00 |
| | Applicable to districts not exempt from the requirement and not meeting the minimum classroom | |
| | compensation percentage - see Form CEA for further details. | |
| CORR | Total Cost for the Education of Adults in County Correctional Facilities | |
| | If the amount received for this program exceeds actual costs, the next apportionment | |
| | is subject to reduction (EC 1909, 41841.5, and the Budget Act). | |
| DAY | Excess Program Revenues | (\$63,055.37) |
| | Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive | |
| | number here indicates that less than 90% was spent, subjecting the next apportionment to reduction. | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | \$0.00 |
| | If this amount is not zero, it represents an increase to your appropriations limit. The Department of | |
| | Finance must be notified of increases within 45 days of budget adoption. | |
| | Adjusted Appropriations Limit | \$89,529,278.08 |
| | Appropriations Subject to Limit | \$89,529,278.08 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to | |
| | Limit pursuant to Government Code Section 7906 and Education Code Section 42132. | |
| ICR | Indirect Cost Rate | 4.20% |
| | Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval. | |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination | MOE Met |
| | If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: | |
| | MOE Deficiency Percentage - Based on Total Expenditures | |
| | MOE Deficiency Percentage - Based on Expenditures Per ADA | |
| TRAN | Approved Transportation Expense - Home-to-School | \$948,209.42 |
| | Approved Transportation Expense - SD/OI | \$1,402,954.41 |
| | For each of these programs, if the amount received exceeds actual costs, the next apportionment is | \$1,702,337.41 |
| | subject to reduction (EC 41851.5[c]). | |

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| | <u> </u> | 200 | 7-08 Unaudited Actu | als | | 2008-09 Budget | | |
|--|--------------------------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description F | Object Resource Codes 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 |
| A. REVENUES | | | | | | | | |
| | | | | | | | | |
| Revenue Limit Sources | 8010-8099 | 93,975,930.98 | 2,785,197.55 | 96,761,128.53 | 92,968,741.00 | 2,887,676.00 | 95,856,417.00 | -0.9% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 3,821,099.66 | 3,821,099.66 | 0.00 | 4,198,605.00 | 4,198,605.00 | 9.9% |
| 3) Other State Revenue | 8300-8599 | 6,257,912.69 | 10,173,631.53 | 16,431,544.22 | 6,184,254.00 | 9,612,085.00 | 15,796,339.00 | -3.9% |
| 4) Other Local Revenue | 8600-8799 | 2,966,256,06 | 6,709,989.84 | 9,676,245.90 | 1,943,935.49 | 6,020,015.00 | 7,963,950.49 | -17.7% |
| 5) TOTAL, REVENUES | | 103,200,099.73 | 23,489,918.58 | 126,690,018.31 | 101,096,930.49 | 22,718,381.00 | 123,815,311.49 | -2.3% |
| B. EXPENDITURES | | | | | | | | |
| | • | | | | | | | |
| Certificated Salaries | 1000-1999 | 51,839,390.09 | 11,412,933.99 | 63,252,324.08 | 50,893,702.00 | 11,920,342.00 | 62,814,044.00 | -0.7% |
| 2) Classified Salaries | 2000-2999 | 11,295,337.26 | 6,766,899.63 | 18,062,236.89 | 11,116,123.66 | 6,976,339.00 | 18,092,462,66 | 0.2% |
| 3) Employee Benefits | 3000-3999 | 18,240,603.05 | 4,699,763.45 | 22,940,366.50 | 18,260,530.00 | 5,370,233.00 | 23,630,763.00 | 3.0% |
| 4) Books and Supplies | 4000-4999 | 1,580,864.16 | 4,925,119.71 | 6,505,983.87 | 7,263,223.23 | 6,033,640.00 | 13,296,863.23 | 104.4% |
| 5) Services and Other Operating Expenditures | 5000-5999 | 6,970,634.76 | 4,030,816.82 | 11,001,451.58 | 6,796,284.60 | 3,040,089.00 | 9,836,373.60 | -10.6% |
| 6) Capital Outlay | 6000-6999 | 1,069,005.27 | 230,803.52 | 1,299,808.79 | 368,631.00 | 227,854,00 | 596,485.00 | -54.1% |
| Other Outgo (excluding Transfers of Indirect/ Direct Support Costs) | 7100-7299 7400-7499 | 54,751.26 | 763,831.57 | 818,582.83 | 57,804.00 | 829,461.00 | 887,265.00 | 8.4% |
| 8) Transfers of Indirect/Direct Support Costs | 7300-7399 | (1,278,966.87) | 1,087,547.21 | (191,419.66) | (1,523,575.00) | 1,291,414.00 | (232,161.00) | 21.3% |
| 9) TOTAL, EXPENDITURES | | 89,771,618.98 | 33,917,715.90 | 123,689,334.88 | 93,232,723.49 | 35,689,372.00 | 128,922,095,49 | 4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 13,428,480.75 | (10,427,797.32) | 3,000,683.43 | 7,864,207.00 | (12,970,991.00) | (5,106,784,00) | - <u>270.2%</u> |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| Interfund Transfers a) Transfers in | 8900-8929 | 442,338.98 | 0.00 | 442,338 <u>.</u> 98 | 3,118,868.00 | 0.00 | 3,118,868.00 | 605.1% |
| b) Transfers Out | 7600-7629 | 5,368,606.72 | 1,092,595.00 | 6,461,201.72 | 404,722.00 | 1,202,139.00 | 1,606,861.00 | -75.1% |
| Other Sources/Uses Sources | 8930-8979 | 525,555.58 | 436,886.21 | 962,441.79 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | (10,140,183.68) | 10,140,183.68 | 0.00 | (13,083,044.00) | 13,083,044.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | (14,540,895.84) | 9,484,474.89 | (5,056,420.95) | (10,368,898.00) | 11,880,905.00 | 1,512,007.00 | -129.9% |

| | | | 2007- | -08 Unaudited Actu | ıals | | 2008-09 Budget | | |
|---|----------------|-----------------|------------------|--------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description Re | Resource Codes | 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 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,112,415.09) | (943,322.43) | (2,055,737.52) | (2,504,691.00) | (1,090,086.00) | (3,594,777.00) | 74.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| Beginning Fund Balance As of July 1 - Unaudited | | 9791 | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.39 |
| 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) | | | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.3° |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.3 |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | 4,686,166.52 | 5,108,889.28 | 9,795,055.80 | -26.8 |
| 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 | 255,002.30 | 0.00 | 255,002.30 | 221,000.00 | 0.00 | 221,000.00 | -13.3 |
| 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 | 6,198,975.28 | 6,198,975.28 | 0,00 | 5,108,889.28 | 5,108,889.28 | -17.6 |
| b) Designated Amounts Designated for Economic Uncertainties | | 9770 | 3,904,517.00 | 0.00 | 3,904,517.00 | 3,919,297.66 | 0.00 | 3,919,297.66 | 0.4 |
| Designated for the Unrealized Gains of Investment and Cash in County Treasury | nents | 9775 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Designations | | 9780 | 3,016,338.22 | 0.00 | 3,016,338.22 | 530,868.86 | 0.00 | 530,868.86 | -82.49 |
| c) Undesignated Amount | | 9790 | 0.00 | 0.00 | 0.00 | | | | |
| d) Unappropriated Amount | | 9790 | 0.00 | | | 0.00 | 0.00 | 0.00 | |

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| | | | 200 | 7-08 Unaudited Actu | als | | | | |
|--|----------------|-----------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description F | Resource Codes | 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 |
| G. ASSETS | | | | | | | | | |
| Cash a) in County Treasury | | 9110 | 7,384,076.94 | 3,911,504.38 | 11,295,581.32 | | | | |
| 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 | 15,000.00 | # # # # # 0,000 | 15,000.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 497,481.95 | 224,352.57 | 721,834.52 | | | | |
| 4) Due from Grantor Government | | 9290 | 5,692,161.00 | 3,194,975.35 | 8,887,136.35 | | | | |
| 5) Due from Other Funds | | 9310 | 236,369.92 | 0.00 | 236,369.92 | | | | |
| 6) Stores | | 9320 | 255,002.30 | 0.00 | 255,002.30 | | | | |
| 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 | | | e qui | | | | |
| 10) TOTAL, ASSETS | | | 14,080,092.11 | 7,330,832.30 | 21,410,924.41 | | | | |
| H. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 1,226,785.87 | 681,098.57 | 1,907,884.44 | | | | |
| 2) Due to Grantor Governments | | 9590 | 532,607.00 | 39,829.89 | 572,436.89 | | | | |
| 3) Due to Other Funds | | 9610 | 5,129,841.72 | 8,022.56 | 5,137,864.28 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | 402,906.00 | 402,906.00 | | | | |
| 6) Long-Term Liabilities | | 9660 | | | | | | | |
| 7) TOTAL, LIABILITIES | | | 6,889,234.59 | 1,131,857.02 | 8,021,091.61 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | | | | |

| | | | 200 | 7-08 Unaudited Actu | als | | 2008-09 Budget | | |
|---|----------------|-----------------|---------------------|--|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| REVENUE LIMIT SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 65,846,850.00 | | 65,846,850.00 | 64,911,793.00 | 2 0.00 | 64,911,793.00 | -1.4% |
| Charter Schools General Purpose Entitlement - | State Aid | 8015 | 0.00 | 9 0 (00) | 0.00 | 0.00 | 1000 F 000 | | 0.0% |
| State Aid - Prior Years | | 8019 | 150,944.00 | 196 196 196 196 196 | 150,944.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 322,753,56 | 0.00 | 322,753.56 | 322,754.00 | w0.00 | 322,754.00 | 0.0% |
| Timber Yield Tax | • | 8022 | 0.00 | 3000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | | 0.000 | | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | | ###################################### | 27,061,869.08 | 27,098,681.00 | 0.00 | 27,098,681.00 | 0.1% |
| Unsecured Roll Taxes | | 8042 | 1,297,157.38 | 0.00 | 1,297,157.38 | 1,282,014.00 | 0.00 | 1,282,014.00 | -1.2% |
| Prior Years' Taxes | | 8043 | | 0.00 | 31,409.91 | 32,685.00 | 0.00 | 32,685.00 | 4.1% |
| Supplemental Taxes | | 8044 | 845,456.51 | 74.77.0100 | 845,456.51 | 1,017,624.00 | 20.00 | 1,017,624.00 | 20.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,362,943.50 | 240,00 | 2,362,943.50 | 2,330,754.00 | # 150.00 | 2,330,754.00 | -1.4% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0:00 | 0.00 | 0.00 | 7.10 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 25 A 5 2 0 000 | 0.00 | 0.00 | 10/00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 60.00 | 0.00 | 60.00 | 0.00 | 70.00 | 0.00 | -100.0% |
| 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 | | <u></u> - | 97,919,443.94 | 0.00 | 97,919,443.94 | 96,996,305.00 | 3,0.00 | 96,996,305.00 | -0.9% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (2,785,197.55) | | (2,785,197.55) | (2,887,676.00) | | (2,887,676.00) | 3.7% |
| Continuation Education ADA Transfer | 2200 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | | 192,604.86 | 192,604.86 | | 192,312.00 | 192,312.00 | -0.2% |
| Special Education ADA Transfer | 6500 | 8091 | | 2,592,592.69 | 2,592,592.69 | | 2,695,364.00 | 2,695,364.00 | 4.0% |
| All Other Revenue Limit | | | | | | | | | |

California Dept of Education SACS Financial Reporting Software - 2008.2.0 File: fund-a (Rev 07/07/2008)

| | | | 2007 | -08 Unaudited Actu | als | | 2008-09 Budget | | 1 |
|--|--|-----------------|---------------------|---|---------------------------------|------------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 479,888.00 | Vi. =1 | 479,888.00 | 455,386.00 | 4- 04-14-14-16-00 | 455,386.00 | -5.1% |
| Transfers to Charter Schools in Lieu of Pro | perty Taxes | 8096 | (1,638,203.41) | 0.00 | (1,638,203.41) | (1,595,274.00) | 0.00 | (1,595,274.00) | -2.6% |
| 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 | | | 93,975,930.98 | 2,785,197.55 | 96,761,128.53 | 92,968,741.00 | 2,887,676.00 | 95,856,417.00 | -0.9% |
| 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 [†] | 2,088,163.95 | 2,088,163.95 | 0.00 | 2,134,560.00 | 2,134,560.00 | 2.2% |
| Special Education Discretionary Grants | | 8182 | £0.002 | 239,843.68 | 239,843.68 | 0.00 | 243,322.00 | 243,322.00 | 1.5% |
| 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 | 0000 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 100 000 000 000 000 000 000 000 000 000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | ± 0:00 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA | 3000-3299, 4000- 4139, 4201-4215, 4610, 5510 | 8290 | | 1,262,754.60 | 1,262,754.60 | | 1,592,638.00 | 1,592,638.00 | 26.1% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 66,561.23 | 66,561.23 | 20 (8.10) 20 (8.10) | 68,477.00 | 68,477.00 | 2.9% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | - 15 - 15 - 16 G | 42,424.08 | 42,424.08 | SALE PLANTS | 37,608.00 | 37,608.00 | -11.4% |
| JTPA / WIA | 5600-5625 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 0.00 | 121,352.12 | 121,352.12 | 0.00 | 122,000.00 | 122,000.00 | 0.5% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 3,821,099.66 | 3,821,099.66 | 0.00 | 4,198,605.00 | 4,198,605.00 | 9.9% |

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| | | | 200 | 7-08 Unaudited Actua | als | | 2008-09 Budget | | ļ |
|---|----------------|-----------------|--|----------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments Supplemental Instruction Programs Current Year | 0000 | 8311 | 853,770.00 | | 853,770.00 | 637,670.00 | | 637,670.00 | -25.3% |
| Prior Years | 0000 | 8319 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Community Day School Additional Funding Current Year | 2430 | 8311 | | 158,303.00 | 158,303.00 | | 144,896.00 | 144,896.00 | -8.5% |
| Prior Years | 2430 | 8319 | 65.4 | 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 | 100 mg 1 100 | 148,047.00 | 148,047.00 | | 147,281.00 | 147,281.00 | -0.5% |
| Home-to-School Transportation | 7230 | 8311 | | 756,464.00 | 756,464.00 | The Park Street | 707,294.00 | 707,294.00 | -6.5% |
| School Improvement Program | 7260-7265 | 8311 | | 115,341.66 | 115,341.66 | | 0.00 | 0.00 | -100.0% |
| Economic Impact Aid | 7090-7091 | 8311 | | 1,621,308.00 | 1,621,308.00 | | 1,491,603.00 | 1,491,603.00 | -8.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 1-11 | 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 | 3,361,570.00 | -A-9/A-2 : 2 0:00 | 3,361,570.00 | 3,424,724.00 | | 3,424,724.00 | 1.9% |
| 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 | \$24 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 27 70,000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 5,642.00 | 0.00 | 5,642.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lottery - Unrestricted and Instructional Materials | 3 | 8560 | 1,928,932.99 | 308,123.65 | 2,237,056.64 | 2,037,277.00 | 378,823.00 | 2,416,100.00 | 8.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | :0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | 2007 | 7-08 Unaudited Actu | als | 2008-09 Budget | | | |
|--|---------------------------------------|-----------------|--|---------------------|---------------------------------|---|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Arts and Music Block Grant | 6760 | 8590 | 200 | 297,392.00 | 297,392.00 | | 261,060.00 | 261,060.00 | -12.2% |
| Miller Unruh Reading Program | 7200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Supplemental School Counseling Program | 7080 | 8590 | | 665,474.00 | 665,474.00 | 10 TO | 535,212.00 | 535,212.00 | -19.6% |
| Instructional Materials | 7155, 7156, 7157, 7158, 7160, 7170 | 8590 | | 1,227,742.00 | 1,227,742.00 | | 1,120,275.00 | 1,120,275.00 | -8.8% |
| Staff Development | 7292, 7294, 7295, 7296 | 8590 | 2000 | 197,410.30 | 197,410.30 | | 200,000.00 | 200,000.00 | 1.3% |
| Tenth Grade Counseling | 7375 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Educational Technology Assistance Grants | 7100-7125 | 8590 | | 0.00 | 0,00 | - 11 | 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 | | 20,867.38 | 20,867.38 | | 20,776.00 | 20,776.00 | -0.4% |
| Healthy Start | 6240-6245 | 8590 | | 210.69 | 210.69 | | 0.00 | 0.00 | -100.0% |
| Class Size Reduction Facilities | 6200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Pupil Retention Block Grant | 7390 | 8590 | | 438,308.00 | 438,308.00 | | 430,598.00 | 430,598.00 | -1.8% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Teacher Credentialing Block Grant | 7392 | 8590 | | 316,350.00 | 316,350.00 | | 266,280.00 | 266,280.00 | -15.8% |
| Professional Development Block Grant | 7393 | 8590 | | 573,146.00 | 573,146.00 | | 538,165.00 | 538,165.00 | -6.1% |
| Targeted Instructional Improvement Block Grant | 7394 | 8590 | | 487,072.00 | 487,072,00 | 7.5 | 513,724.00 | 513,724.00 | 5.5% |
| School and Library Improvement Block Grant | 7395 | 8590 | | 891,103.00 | 891,103.00 | 3 12 12 16 17 | 836,716.00 | 836,716.00 | -6.1% |
| Quality Education Investment Act | 7400 | 8590 | 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 0.00 | 0.00 | 7.44 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 107,997.70 | 1,945,416.85 | 2,053,414.55 | 84,583.00 | 2,013,830.00 | 2,098,413.00 | 2.2% |
| TOTAL, OTHER STATE REVENUE | | | 6,257,912.69 | 10,173,631.53 | 16,431,544.22 | 6,184,254.00 | 9,612,085.00 | 15,796,339.00 | -3.9% |

| | | | 2007 | -08 Unaudited Actu | ıals | | 2008-09 Budget | | |
|--|----------------|-----------------|---------------------|--------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue County and District Taxes | | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | -000 | 0.00 | 0.00 | 000 | 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 | 0.0% |
| Non-Ad Valorem Taxes | | 0010 | 0.00 | 0.00 | 0.00 | (A | 0.00 | 0.00 | 0.07 |
| 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 | 0.09 |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0:00 | 0.00 | 0.00 | 114 E 115 | 0.00 | 0.00 | 0.09 |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 72.00 | 0.00 | 0.00 | 0:00 | 0.00 | 0.00 | 0.09 |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 714,181.45 | 0.00 | 714,181.45 | 800,000.00 | 0.00 | 800,000.00 | 12.0 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 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 | 104,436.20 | 104,436.20 | | 100,000.00 | 100,000.00 | -4.2% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 35,178.18 | 1,162,911.78 | 1,198,089.96 | 11,000.00 | 1,150,689.00 | 1,161,689.00 | -3.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 28,700.00 | 0.00 | 28,700.00 | Nev |
| Other Local Revenue | | | | | 1 | | | | |

| | | | 2007 | -08 Unaudited Actu | als | | 2008-09 Budget | | |
|---|--|-----------------|--|--------------------|---------------------------------|---|-------------------|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| Plus: Misc Funds Non-Revenue | | 2004 | | | | | 0.00 | 200 | 0.00/ |
| 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 | 1 | 0.00 | 0.00 | 0.0% |
| | | | | | | | | | |
| All Other Local Revenue | | 8699 | 2,216,896.43 | 1,020,979.09 | 3,237,875.52 | 1,104,235.49 | 763,995.00 | 1,868,230.49 | -42.3% |
| 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 | The state of the s | 0.00 | 0.00 | 4.5 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 4,421,662.77 | 4,421,662.77 | a de deserva | 4,005,331.00 | 4,005,331.00 | -9.4% |
| From JPAs | 6500 | 3793 | 2.50 | 0.00 | 0.00 | 1851 24 3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | 51.00 | | | |
| 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 | and the state of t | | 2,966,256.06 | 6,709,989.84 | 9,676,245.90 | 1,943,935.49 | 6,020,015.00 | 7,963,950.49 | -17,7% |
| TOTAL, REVENUES | | | 103,200,099.73 | 23,489,918.58 | 126,690,018.31 | 101,096,930.49 | 22,718,381.00 | 123,815,311.49 | -2,3% |

Object

4100

4200

36,586.47

86,799.49

857,890.67

300,626.27

894,477.14

387,425.76

737.00

96,909.00

900,000.00

311,667.00

Unrestricted

2007-08 Unaudited Actuals

Restricted

Total Fund

col. A + B

Unrestricted

% Diff

Column

Total Fund

col. D + E

2008-09 Budget

Restricted

| Description | Resource Codes | Codes | (A) | (B) | (C) | (D) | (E) | (F) | C&F |
|--|-----------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| CERTIFICATED SALARIES | | | | ! | | | : | | |
| Certificated Teachers' Salaries | | 1100 | 45,163,276.51 | 8,976,222.35 | 54,139,498.86 | 44,662,342.00 | 8,948,425.00 | 53,610,767.00 | -1.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,990,660.27 | 800,331.70 | 2,790,991.97 | 1,182,414.00 | 1,528,559.00 | 2,710,973.00 | -2.9% |
| Certificated Supervisors' and Administra | itors' Salaries | 1300 | 4,206,946.85 | 914,570.25 | 5,121,517.10 | 4,465,828.00 | 940,506.00 | 5,406,334.00 | 5.6% |
| Other Certificated Salaries | | 1900 | 478,506.46 | 721,809.69 | 1,200,316.15 | 583,118.00 | 502,852.00 | 1,085,970.00 | -9.5% |
| TOTAL, CERTIFICATED SALARIES | | · | 51,839,390.09 | 11,412,933.99 | 63,252,324.08 | 50,893,702.00 | 11,920,342.00 | 62,814,044.00 | -0.7% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 688,214.66 | 3,202,070.81 | 3,890,285.47 | 627,195.00 | 3,432,893.00 | 4,060,088.00 | 4.4% |
| Classified Support Salaries | | 2200 | 4,866,979.61 | 2,553,718.81 | 7,420,698.42 | 4,621,473.96 | 2,469,913.00 | 7,091,386.96 | -4.4% |
| Classified Supervisors' and Administrate | ors' Salaries | 2300 | 1,346,789.25 | 323,761.82 | 1,670,551.07 | 1,340,849.00 | 346,799.00 | 1,687,648.00 | 1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,924,305.51 | 624,740.66 | 4,549,046.17 | 4,031,959.70 | 676,956.00 | 4,708,915.70 | 3.5% |
| Other Classified Salaries | | 2900 | 469,048.23 | 62,607.53 | 531,655.76 | 494,646.00 | 49,778.00 | 544,424.00 | 2.4% |
| TOTAL, CLASSIFIED SALARIES | | | 11,295,337.26 | 6,766,899.63 | 18,062,236.89 | 11,116,123.66 | 6,976,339.00 | 18,092,462.66 | 0.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 4,268,472.03 | 912,296.41 | 5,180,768.44 | 4,180,893.00 | 948,597.00 | 5,129,490.00 | -1.0% |
| PERS | | 3201-3202 | 974,393.37 | 564,822.51 | 1,539,215.88 | 1,019,348.00 | 662,831.00 | 1,682,179.00 | 9.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,466,048.45 | 613,940.72 | 2,079,989.17 | 1,423,115.00 | 626,454.00 | 2,049,569.00 | -1.5% |
| Health and Welfare Benefits | | 3401-3402 | 8,478,802.24 | 2,061,024,44 | 10,539,826.68 | 8,424,478.00 | 2,500,607.00 | 10,925,085.00 | 3.7% |
| Unemployment insurance | | 3501-3502 | 32,354.37 | 9,409.66 | 41,764.03 | 185,974.00 | 56,694.00 | 242,668.00 | 481.0% |
| Workers' Compensation | | 3601-3602 | 1,252,122.28 | 361,025.42 | 1,613,147.70 | 1,229,133.00 | 374,662.00 | 1,603,795.00 | -0.6% |
| OPEB, Allocated | | 3701-3702 | 1,464,158.69 | 0.00 | 1,464,158.69 | 1,518,891.00 | 0.00 | 1,518,891.00 | 3.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 286,504.11 | 177,244.29 | 463,748.40 | 241,218.00 | 200,388.00 | 441,606.00 | -4.8% |
| Other Employee Benefits | | 3901-3902 | 17,747.51 | 0.00 | 17,747.51 | 37,480.00 | 0.00 | 37,480.00 | 111.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 18,240,603.05 | 4,699,763.45 | 22,940,366.50 | 18,260,530.00 | 5,370,233.00 | 23,630,763.00 | 3.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |

Books and Other Reference Materials

Approved Textbooks and Core Curricula Materials

900,737.00

408,576.00

0.7%

5.5%

| | | | 200 | 7-08 Unaudited Actu | als | | 2008-09 Budget | | |
|--|-------------------------|----------|----------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description Res | Obj source Codes Cod | | | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Materials and Supplies | 43 | 00 1,04 | 3,653.11 | 2,431,717.24 | 3,475,370.35 | 6,990,535.23 | 4,498,594.00 | 11,489,129.23 | 230.6% |
| Noncapitalized Equipment | 44 | 00 41 | 3,825.09 | 1,334,885.53 | 1,748,710.62 | 175,042.00 | 323,379.00 | 498,421.00 | -71.5% |
| Food | 47 | 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | 1,58 | 0,864.16 | 4,925,119.71 | 6,505,983.87 | 7,263,223.23 | 6,033,640.00 | 13,296,863.23 | 104.4% |
| SERVICES AND OTHER OPERATING EXPENDITUR | ES | | | | | | | | |
| Subagreements for Services | 510 | 00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | 52 | 00 8 | 1,286.33 | 209,624.91 | 290,911.24 | 74,484.00 | 88,846.00 | 163,330.00 | -43.9% |
| Dues and Memberships | 53 | 00 3 | 7,821.03 | 1,965.00 | 39,786.03 | 33,719.00 | 14,500.00 | 48,219.00 | 21.2% |
| Insurance | 5400 - | 5450 59 | 5,587.00 | 0.00 | 595,587.00 | 684,988.00 | 0.00 | 684,988.00 | 15.0% |
| Operations and Housekeeping Services | 550 | 00 3,25 | 2,470.51 | 61,024.20 | 3,313,494.71 | 3,234,079.60 | 66,619.00 | 3,300,698.60 | -0.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 560 | 0024 | 3,015.62 | 653,487.01 | 899,502.63 | 310,401.00 | 576,592.00 | 886,993.00 | -1.4% |
| Transfers of Direct Costs | 57 | 10 30 | 0,443.09 | (30,443.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | 579 | 50 10 | 0,218,34 | 2,925.70 | 13,144.04 | (50,012.00) | 0.00 | (50,012.00) | -480.5% |
| Professional/Consulting Services and Operating Expenditures | 580 | 00 2,440 | 0,386.97 | 3,045,842.21 | 5,486,229.18 | 2,090,132.00 | 2,199,332.00 | 4,289,464.00 | -21.89 |
| Communications | 590 | 270 | 5,405.87 | 86,390.88 | 362,796.75 | 418,493.00 | 94,200.00 | 512,693.00 | 41.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 6,970 | 0,634.76 | 4,030,816.82 | 11,001,451.58 | 6,796,284.60 | 3,040,089.00 | 9,836,373.60 | -10.6% |

39 75499 0000000 Form 01

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|---|----------------------|-----------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 2007 | -08 Unaudited Actua | als | | 2008-09 Budget | | |
| Description | Resource Codes | 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 |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 33,429.00 | 53,539.82 | 86,968.82 | 10,000.00 | 8,886.00 | 18,886.00 | -78.3% |
| Buildings and Improvements of Buildings | | 6200 | 921,415.87 | 2,799.12 | 924,214.99 | 169,631.00 | 0.00 | 169,631.00 | -81.6% |
| 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 | 39,139.66 | 174,464.58 | 213,604.24 | 186,500.00 | 218,968.00 | 405,468.00 | 89.8% |
| Equipment Replacement | | 6500 | 75,020.74 | 0.00 | 75,020.74 | 2,500.00 | 0.00 | 2,500.00 | -96.7% |
| TOTAL, CAPITAL OUTLAY | | • | 1,069,005.27 | 230,803.52 | 1,299,808.79 | 368,631.00 | 227,854.00 | 596,485.00 | -54.1% |
| OTHER OUTGO (excluding Transfers of Indire | ect/Direct Support C | osts) | | | | | | | |
| 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 | 34,090.00 | 34,090.00 | 0.00 | 40,000.00 | 40,000.00 | 17.3% |
| Tuition, Excess Costs, and/or Deficit Payments | | , , , , , | 3,00 | 0.,000.00 | | 0.00 | | | |
| 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 | 639,129.99 | 639,129.99 | 0.00 | 692,955.00 | 692,955.00 | 8.4% |
| 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 Apporti To Districts or Charter Schools | onments 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 | 12.00 × 2 | 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% |

| | | | 7-08 Unaudited Actu | als | | | | |
|--|--------------------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description Resour | Object ce Codes 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 |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service Debt Service - Interest | 7438 | 1,058.11 | 11,726.83 | 12,784.94 | 1,060.00 | 8,914.00 | 9,974.00 | -22.0% |
| Other Debt Service - Principal | 7439 | 53,693.15 | 78,884.75 | 132,577.90 | 56,744.00 | 87,592.00 | 144,336.00 | 8.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/ | Direct Support Costs) | 54,751.26 | 763,831.57 | 818,582.83 | 57,804.00 | 829,461.00 | 887,265.00 | 8.4% |
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | | | | |
| Transfers of Indirect Costs | 7310 | (1,087,547.21) | 1,087,547.21 | 0.00 | (1,291,414.00) | 1,291,414.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | 7350 | (191,419.66) | 0.00 | (191,419.66) | (232,161.00) | 0.00 | (232,161.00) | 21.3% |
| Transfers of Direct Support Costs | 7370 | 0.00 | 0.00 | 0.00 | | | | P PP NO |
| Transfers of Direct Support Costs - Interfund | 7380 | 0.00 | 0.00 | 0.00 | | | Least . | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT | COSTS | (1,278,966.87) | 1,087,547.21 | (191,419.66) | (1,523,575.00) | 1,291,414.00 | (232,161.00 | 21.3% |
| TOTÁL, EXPENDITURES | | 89,771,618.98 | 33,917,715.90 | 123,689,334.88 | 93,232,723.49 | 35,689,372.00 | 128,922,095.49 | 4.2% |

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| | | | 200 | 7-08 Unaudited Actu | als | | 2008-09 Budget | | |
|---|----------------|-----------------|---------------------|---------------------|---------------------------------|---------------------|--|---------------------------------|---------------------------|
| Description | Resource Codes | 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 |
| 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 | 442,338.98 | 0.00 | 442,338.98 | 3,118,868.00 | 0.00 | 3,118,868.00 | 605.1% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 442,338.98 | 0.00 | 442,338.98 | 3,118,868.00 | 0.00 | 3,118,868.00 | 605.1% |
| 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 | 312,103.00 | 0.00 | 312,103.00 | 350,000.00 | 0.00 | 350,000.00 | 12.1% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 634,163.00 | 634,163.00 | 0.00 | 650,084.00 | 650,084.00 | 2.5% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 5,056,503.72 | 458,432.00 | 5,514,935.72 | 54,722.00 | 552,055.00 | 606,777.00 | -89.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,368,606.72 | 1,092,595.00 | 6,461,201.72 | 404,722.00 | 1,202,139.00 | 1,606,861.00 | -75.1% |
| OTHER SOURCES/USES SOURCES | | | | | | | The second secon | | |
| 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 | 521,175.97 | 436,886.21 | 958,062.18 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 4,379.61 | 0.00 | 4,379.61 | 0.00 | 0.00 | 0.00 | -100.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | 2007 | -08 Unaudited Actua | ils | | 2008-09 Budget | | |
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| Description | source Codes | 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 |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 525,555.58 | 436,886.21 | 962,441.79 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (10,140,183.68) | 10,140,183.68 | 0.00 | (13,083,044.00) | 13,083,044.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Flexibility Transfers per Budget Act Section | on 12.40 | 8998 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (10,140,183.68) | 10,140,183.68 | 0.00 | (13,083,044.00) | 13,083,044.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (14,540,895,84) | 9,484,474.89 | (5,056,420.95) | (10,368,898.00) | 11,880,905.00 | 1,512,007.00 | -129.9% |

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| Description | Function Codes | 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 |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 93,975,930,98 | 2,785,197.55 | 96,761,128.53 | 92,968,741.00 | 2,887,676.00 | 95,856,417.00 | -1.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 3,821,099.66 | 3,821,099.66 | 0.00 | 4,198,605.00 | 4,198,605.00 | 9.9% |
| 3) Other State Revenue | | 8300-8599 | 6,257,912.69 | 10,173,631.53 | 16,431,544.22 | 6,184,254.00 | 9,612,085.00 | 15,796,339.00 | -3.9% |
| 4) Other Local Revenue | | 8600-8799 | 2,966,256.06 | 6,709,989.84 | 9,676,245.90 | 1,943,935.49 | 6,020,015.00 | 7,963,950.49 | -17.7% |
| 5) TOTAL, REVENUES | | | 103,200,099.73 | 23,489,918.58 | 126,690,018.31 | 101,096,930,49 | 22,718,381.00 | 123,815,311.49 | -2.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | Visco de la constanta de la co | | | | |
| 1) Instruction | 1000-1999 | - | 59,157,936.55 | 20,982,977.07 | 80,140,913.62 | 64,010,159.00 | 22,063,562.00 | 86,073,721.00 | 7.4% |
| 2) Instruction - Related Services | 2000-2999 | - | 11,916,458.86 | 4,343,515.86 | 16,259,974.72 | 12,587,966.00 | 3,784,887.00 | 16,372,853.00 | 0.7% |
| 3) Pupil Services | 3000-3999 | | 3,591,195.95 | 3,579,317.12 | 7,170,513.07 | 2,458,158.00 | 4,447,523.00 | 6,905,681.00 | -3.7% |
| 4) Ancillary Services | 4000-4999 | - | 877,233.81 | 22,651.10 | 899,884.91 | 711,149.00 | 72,349.00 | 783,498.00 | -12.9% |
| 5) Community Services | 5000-5999 | - | 300,182.89 | 0.00 | 300,182.89 | 185,422.89 | 0.00 | 185,422.89 | -38.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0:00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | - | 4,085,530.90 | 1,087,547.21 | 5,173,078.11 | 4,435,848.00 | 1,291,414.00 | 5,727,262.00 | 10.7% |
| 8) Plant Services | 8000-8999 | | 9,788,328.76 | 3,137,875,97 | 12,926,204.73 | 8,786,216.60 | 3,200,176.00 | 11,986,392.60 | -7.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 54,751.26 | 763,831.57 | 818,582.83 | 57,804.00 | 829,461.00 | 887,265.00 | 8.4% |
| 10) TOTAL, EXPENDITURES | | | 89,771,618.98 | 33,917,715.90 | 123,689,334.88 | 93,232,723.49 | 35,689,372.00 | 128,922,095.49 | 4.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | J | | 13,428,480.75 | (10,427,797.32) | 3,000,683.43 | 7,864,207.00 | (12,970,991.00) | (5,106,784.00) | -270.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Interfund Transfers a) Transfers in | | 8900-8929 | 442,338.98 | 0.00 | 442,338.98 | 3,118,868.00 | 0.00 | 3,118,868.00 | 605.1% |
| b) Transfers Out | | 7600-7629 | 5,368,606.72 | 1,092,595.00 | 6,461,201.72 | 404,722.00 | 1,202,139.00 | 1,606,861.00 | -75.1% |
| Other Sources/Uses a) Sources | | 8930-8979 | 525,555.58 | 436,886.21 | 962,441.79 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (10,140,183,68) | 10,140,183.68 | 0.00 | (13,083,044.00) | 13,083,044.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USE | £S | | (14,540,895.84) | 9,484,474.89 | (5,056,420.95) | (10,368,898.00) | 11,880,905.00 | 1,512,007.00 | -129.9% |

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| Description F | 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 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | (1,112,415.09) | (943,322.43) | (2,055,737.52) | (2,504,691.00) | (1,090,086.00) | (3,594,777.00) | 74.9% |
| F. FUND BALANCE, RESERVES | | | | | | | • | |
| Beginning Fund Balance As of July 1 - Unaudited | 9791 | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.3% |
| 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) | | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.3% |
| d) Other Restatements | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 8,303,272.61 | 7,142,297.71 | 15,445,570.32 | 7,190,857.52 | 6,198,975.28 | 13,389,832.80 | -13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | 7,190,857.52 | 6,198,975.28 | 13,389.832.80 | 4,686,166.52 | 5,108,889.28 | 9,795,055.80 | -26.8% |
| 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 | 255,002.30 | 0.00 | 255,002.30 | 221,000.00 | 0.00 | 221,000.00 | -13.3% |
| 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 | 6,198,975,28 | 6,198,975.28 | 0.00 | 5,108,889.28 | 5,108,889.28 | -17.6% |
| b) Designated Amounts Designated for Economic Uncertainties | 9770 | 3,904,517.00 | 0.00 | 3,904,517.00 | 3,919,297.66 | 0.00 | 3,919,297.66 | 0.4% |
| Designated for the Unrealized Gains of Investr 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 | 3,016,338.22 | 0.00 | 3,016,338.22 | 530,868.86 | 0.00 | 530,868.86 | -82.4% |
| c) Undesignated Amount | 9790 | 0.00 | 0.00 | 0.00 | | | And the second of the second o | |
| d) Unappropriated Amount | 9790 | | | | 0.00 | 0.00 | 0.00 | 物理解 |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|-------------------------|------------------------------|---|--|
| A. REVENUES | | | | | |
| | | | | N - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| 1) Revenue Limit Sources | | 8010-8099 | - 0.00° | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 70,540.07 | 70,540.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,306,761.08 | 1,307,651.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 67,022.59 | 65,000.00 | -3.0% |
| 5) TOTAL, REVENUES | | | 1,444,323.74 | 1,443,191.00 | -0.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 811,457.36 | 633,022.00 | -22.0% |
| 2) Classified Salaries | | 2000-2999 | 392,011.18 | 341,879.00 | -12.8% |
| 3) Employee Benefits | | 3000-3999 | 308,455.62 | 269,850.00 | -12.5% |
| 4) Books and Supplies | | 4000-4999 | 136,743.05 | 106,659.00 | -22.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 93,676.97 | 99,026.00 | 5.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 56,671.84 | 57,652.00 | 1.7% |
| 9) TOTAL, EXPENDITURES | | | 1,799,016.02 | 1,508,088.00 | -16.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (354,692.28) | (64,897.00) | -81.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 64,526.28 | 64,898.00 | 0.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 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 | 11000 | 10:00 | ###################################### |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 64,526.28 | 64,898.00 | 0.6% |

| | | | 2007-08 | 2008-09 | Percent |
|--|----------------|--------------|-------------------|-----------------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | (290,166.00) | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 522,802.42 | 232,636.42 | -55.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 522,802.42 | 232,636.42 | -55.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 522,802.42 | 232,636.42 | -55.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 232,636.42 | 232,637.42 | 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 | 4 4 4 6 00 | 10.00 Per 10.00 | 3 h h 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | 0.0% |
| 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 | 232,636.42 | | Manual 2 |
| d) Unappropriated Amount | | 9790 | | 232,637.42 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | , | | | | |
| 1) Cash a) in County Treasury | | 9110 | 155,399.75 | | |
| | -reasonor | 9111 | 0.00 | | |
| Fair Value Adjustment to Cash in County T | ircasury | ĺ | | | |
| 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 | 3,835.12 | | |
| 4) Due from Grantor Government | | 9290 | 102,304.00 | | |
| 5) Due from Other Funds | | 9310 | 137,864.28 | | |
| 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 | · | | 399,403.15 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 95,803.41 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 70,963.32 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 166,766.73 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 232,636.42 | | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | | 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 | F 0.0% |
| JTPA / WIA | 5600-5625 | 8290 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 70,540.07 | 70,540.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | , | 70,540.07 | 70,540.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments Adult Education | | | | | |
| Current Year | 6390 | 8311 | 1,306,761.08 | 1,307,651.00 | 0.1% |
| Prior Years | 6390 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,306,761.08 | 1,307,651.00 | 0.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 16,013.23 | 15,000.00 | -6.3% |
| Net Increase (Decrease) in the Fair Value of Investments | 3 | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 50,609.00 | 50,000.00 | -1.2% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | · | | |
| All Other Local Revenue | | 8699 | 400.36 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 67,022.59 | 65,000.00 | -3.0% |
| TOTAL, REVENUES | | | 1,444,323.74 | 1,443,191.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 586,111.56 | 411,070.00 | -29.9% |
| Certificated Pupil Support Salaries | | 1200 | 49,783.96 | 100,000.00 | 100.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 175,561.84 | 121,952.00 | -30.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 811,457.36 | 633,022.00 | -22.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 123,517.68 | 88,240.00 | -28.6% |
| Classified Support Salaries | | 2200 | 52,260.59 | 44,558.00 | -14.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 216,232.91 | 209,081.00 | -3.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 392,011.18 | 341,879.00 | -12.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 58,952.74 | 52,315.00 | -11.3% |
| PERS | | 3201-3202 | 34,520.66 | 32,232.00 | -6.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 35,019.49 | 33,022.00 | -5:7% |
| Health and Welfare Benefits | | 3401-3402 | 140,427.20 | 116,641.00 | -16.9% |
| Unemployment Insurance . | | 3501-3502 | 790.94 | 2,928.00 | 270.2% |
| Workers' Compensation | | 3601-3602 | 23,463.27 | 19,352.00 | -17.5% |
| 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 | 14,201.32 | 12,280.00 | -13.5% |
| Other Employee Benefits | | 3901-3902 | 1,080.00 | 1,080.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 308,455.62 | 269,850.00 | -12.5% |
| BOOKS AND SUPPLIES | | | | • | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 11,620.82 | 3,000.00 | -74.2% |
| Books and Other Reference Materials | | 4200 | 4,652.35 | 4,200.00 | -9.7% |
| Materials and Supplies | | 4300 | 33,142.93 | 96,459.00 | 191.0% |
| Noncapitalized Equipment | | 4400 | 87,326.95 | 3,000.00 | -96.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 136,743.05 | 106,659.00 | -22.0% |

| Description R | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,598.11 | 2,500.00 | -45.6% |
| Dues and Memberships | | 5300 | 914.00 | 1,000.00 | 9.4% |
| 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 | 5 | 5600 | 46,634.01 | 63,500.00 | 36.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,432.10 | 12.00 | -99.8% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 31,163.78 | 21,026.00 | -32.5% |
| Communications | | 5900 | 4,934.97 | 10,988.00 | 122.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDIT | URES | | 93,676.97 | 99,026.00 | 5.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | · | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Si | upport 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/Di | irect Support Costs) |) | 0.00 | 0.00 | 0.0% |

| Description F | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 56,671.84 | 57,652.00 | 1.7% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | | en erkeren er |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT (| COSTS | | 56,671.84 | 57,652.00 | 1.7% |
| TOTAL, EXPENDITURES | | 144 | 1,799,016.02 | 1,508,088.00 | -16.2% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|--|
| NTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 64,526.28 | 64,898.00 | 0.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 64,526.28 | 64,898.00 | 0.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7012 | 0.00 | 0.00 | 0.000 |
| | | 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 | 0.09 |
| Contributions from Restricted Revenues | | 8990 | 22.4 (2.1 ,000) | 5 | \$ 0.00 PER 00.00 \$ 1.00 PER 00.00 |
| Categorical Education Block Grant Transfers | | 8995 | 30 30 67 42 42 50 00 | 24.28.2000 | 5. 2 1 1 2 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 64,526.28 | 64,898.00 | 0.69 |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|---|--|------------------------------|-------------------|--|
| A. REVENUES | | | | T. | (8) (1) 200 (1) 200 |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | ₹; 0.0% |
| 2) Federal Revenue | | 8100-8299 | 70,540.07 | 70,540.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,306,761.08 | 1,307,651.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 67,022.59 | 65,000.00 | -3.0% |
| 5) TOTAL, REVENUES | فنات کے جسم میں میں واقع کی میں میں انتہائی کی جسم میں انتہائی کی انتہائی کی میں انتہائی کی درجے ہیں۔ | | 1,444,323.74 | 1,443,191.00 | -0.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,005,017.94 | 723,143.00 | -28.0% |
| 2) Instruction - Related Services | 2000-2999 | | 611,222.28 | 550,501.00 | -9.9% |
| 3) Pupil Services | 3000-3999 | | 52,892.28 | 111,983.00 | 111.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 1.0.00° | 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 | | 56,671.84 | 57,652.00 | 1.7% |
| 8) Plant Services | 8000-8999 | | 73,211.68 | 64,809.00 | -11.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | ************************************** | 1,799,016.02 | 1,508,088.00 | -16.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (354,692.28) | (64,897,00) | -81.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | 0000 0000 | 0 | 04 000 00 | 0.00 |
| a) Transfers In | | 8900-8929 | 64,526.28 | 64,898.00 | 0.6% |
| 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 | | | 64,526.28 | 64,898.00 | 0.6% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | (290,166.00) | 1.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | İ | | | |
| a) As of July 1 - Unaudited | | 9791 | 522,802.42 | 232,636.42 | -55.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 522,802.42 | 232,636.42 | -55.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 522,802.42 | 232,636.42 | -55.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 232,636.42 | 232,637.42 | 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 b) Designated Amounts | | 9740 | 0:00 | 0.00 | 0.0% |
| 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 | 232,636.42 | | |
| d) Unappropriated Amount | | 9790 | | 232,637.42 | |

| | D | 01: | 2007-08 | 2008-09 | Percent |
|--|----------------|-------------------------|-------------------|------------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| A. REVENUES | | | 重点 | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,992.00 | 4,177.00 | 39.6% |
| 3) Other State Revenue | | 8300-8599 | 121,533.61 | 186,143.00 | 53.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,249.37 | 2,000.00 | 60.1% |
| 5) TOTAL, REVENUES | | | 125,774.98 | 192,320.00 | 52.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 47,919.50 | 37,668.00 | -21.4% |
| 2) Classified Salaries | | 2000-2999 | 55,772.39 | 52,312.00 | -6.2% |
| 3) Employee Benefits | | 3000-3999 | 45,766.03 | 43,411.00 | -5.1% |
| 4) Books and Supplies | | 4000-4999 | 8,777.18 | 52,572.00 | 499.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,701.74 | 342.00 | -96.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 4,610.21 | 6,015.00 | 30.5% |
| 9) TOTAL, EXPENDITURES | | | 171,547.05 | 192,320.00 | 12.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (45,772.07) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0,00 | 0.00 | 0.0% |
| 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 | 30.00 | 3.0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00. | 0.0% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|--|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | (45,772.07) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 46,172.00 | 399.93 | -99.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 46,172.00 | 399.93 | -99.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 46,172.00 | 399.93 | -99.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 399.93 | 399.93 | 0.0% |
| Components of Ending Fund Balance a) Reserve for | | 1 | | | |
| 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 | est (2 12 12 12 10 00 10 10 10 10 10 10 10 10 10 10 10 | 17,000 | 0.0% |
| General Reserve | | 9730 | 0.00 | 1,422,0100 | 5.65° 1.84° 50.0% |
| Legally Restricted Balance b) Designated Amounts | • | 9740 | 0.00 | 0.00 | 0.0% |
| 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 | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | , | | | |
| 1) Cash a) in County Treasury | | 9110 | 36,306.95 | | |
| Fair Value Adjustment to Cash in County Treas | ury | 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 | 4,532.42 | | |
| 4) Due from Grantor Government | | 9290 | 359.00 | | |
| 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 | | | 41,198.37 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 3,247.11 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 6,548.49 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 31,002.84 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 40,798.44 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 399.93 | | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 2,992.00 | 4,177.00 | 39.6% |
| TOTAL, FEDERAL REVENUE | | | 2,992.00 | 4,177.00 | 39.6% |
| 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 | 121,533.56 | 183,471.00 | 51.0% |
| All Other State Revenue | All Other | 8590 | 0.05 | 2,672.00 | 5343900.0% |
| TOTAL, OTHER STATE REVENUE | | | 121,533.61 | 186,143.00 | 53.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | 2024 | | 0.00 | 0.004 |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,249.37 | 2,000.00 | 60.1% |
| Net Increase (Decrease) in the Fair Value of Investmen | ts | 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 | | | 1,249.37 | 2,000.00 | 60.1% |
| TOTAL, REVENUES | | - | 125,774.98 | 192,320.00 | 52.9% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 39,030.38 | 37,668.00 | -3.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 8,889.12 | 0.00 | -100.0% |
| Other Certificated Salaries | | 1900 | 0.00 | . 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 47,919.50 | 37,668.00 | -21.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 22,087.24 | 20,627.00 | -6.6% |
| 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 | 30,119.68 | 31,685.00 | 5.2% |
| Other Classified Salaries | | 2900 | 3,565.47 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,772.39 | 52,312.00 | -6.2% |
| EMPLOYEE BENEFITS | | | | , | |
| STRS | | 3101-3102 | 3,220.04 | 3,108.00 | -3.5% |
| PERS | | 3201-3202 | 4,439.17 | 4,053.00 | -8.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,038.96 | 3,598.00 | -10.9% |
| Health and Welfare Benefits | | 3401-3402 | 30,013.54 | 29,098.00 | -3.1% |
| Unemployment insurance | | 3501-3502 | 59.43 | 270.00 | 354.3% |
| Workers' Compensation | | 3601-3602 | 2,056.61 | 1,784.00 | -13.3% |
| 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 | 1,938.28 | 1,500.00 | -22.6% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | • | | 45,766,03 | 43,411.00 | -5.1% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 480.66 | 0.00 | -100.09 |
| Materials and Supplies | | 4300 | 7,322.46 | 52,572.00 | 618.0% |
| Noncapitalized Equipment | | 4400 | 974.06 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,777.18 | 52,572.00 | 499.09 |

| Description R | esource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|-------------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,141.87 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 180.00 | 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 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 3,686.65 | 0.00 | -100.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 2,651.22 | 300.00 | -88.7% |
| Communications | | 5900 | 42.00 | 42.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDIT | URES | | 8,701.74 | 342.00 | -96.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| - Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | · | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Su | ipport 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/Dir | rect Support Cost | s) | 0.00 | 0.00 | 0.0% |
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,610.21 | 6,015.00 | 30.5% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | | |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT OF | COSTS | | 4,610.21 | 6,015.00 | 30.5% |
| TOTAL, EXPENDITURES | | - | 171,547.05 | 192,320.00 | 12.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | | 7054 | • • • | | |
| 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 | | | # 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| Contributions from Restricted Revenues | | 8990 | 100 | 6 .57 - 1.23 50 000 | 0.002 |
| Categorical Education Block Grant Transfers | | 8995 | | 3 3 0 0 | |
| Categorical Flexibility Transfers per Budget Act Section 1 | 2.40 | 8998 | 100 | | |
| (e) TOTAL, CONTRIBUTIONS | | | <u> </u> | 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 | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|-----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | SCHARGE HT. |
| | | | in the second | 1000 | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.60 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,992.00 | 4,177.00 | 39.6% |
| 3) Other State Revenue | | 8300-8599 | 121,533.61 | 186,143.00 | 53.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,249.37 | 2,000.00 | . 60.1% |
| 5) TOTAL, REVENUES | | | 125,774.98 | 192,320.00 | 52.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 112,286.18 | 138,802.00 | 23.6% |
| 2) Instruction - Related Services | 2000-2999 | | 54,650.66 | 47,503.00 | -13.1% |
| 3) Pupit Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 10.003 | 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 | | 4,610.21 | 6,015.00 | 30.5% |
| 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 | | , | 171,547.05 | 192,320.00 | 12.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (45,772.07) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | 2002 2000 | 0.00 | | |
| 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 | 10.002 | 000 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | (45,772.07) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 46,172.00 | 399.93 | -99.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 46,172.00 | 399.93 | -99.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 46,172.00 | 399.93 | -99.1% |
| 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 | 6.1.44.5.25.20.00 | | 10.0% |
| General Reserve | | 9730 | 5 - 0.00 | 0.00 | 16 x 5 2 2 3 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 Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|----------------|-------------------------|---|--|---|
| | | | | |
| | | | | |
| | 8010-8099 | 0.00 | 0.00 | 0.0% |
| | 8100-8299 | 1,980,729.74 | 1,850,000.00 | -6.6% |
| | 8300-8599 | 170,750.23 | 152,000.00 | -11.0% |
| | 8600-8799 | 1,955,700.19 | 2,059,750.00 | 5.3% |
| | | 4,107,180.16 | 4,061,750.00 | -1.1% |
| | | | | |
| | 1000-1999 | 0.00 | 0.00 | 0.0% |
| | 2000-2999 | 1,197,868.10 | 1,454,154.00 | 21.4% |
| | 3000-3999 | 334,163.28 | 475,051.00 | 42.2% |
| | 4000-4999 | 1,905,710.09 | 1,659,606.00 | -12.9% |
| | 5000-5999 | 127,672.49 | 241,945.00 | 89.5% |
| | 6000-6999 | 0.00 | 0.00 | 0.0% |
| | 7100-7299. 7400-7499 | 0.00 | 0.00 | 0.0% |
| | 7300-7399 | 130,137.61 | 168,494.00 | 29.5% |
| | | 3,695,551.57 | 3,999,250.00 | 8.2% |
| | | 414 629 60 | 62 500 00 | 9.4.997 |
| | | 411,020.59 | 62,500.00 | -84.8% |
| | | | | |
| | 8900-8929 | 0.00 | 0.00 | 0.0% |
| | 7600-7629 | 0.00 | 62,500.00 | New |
| | 8930-8979 | 2 237 03 | 0.00 | -100.0% |
| | | | | 0.0% |
| | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 0.0% |
| | 3330-0000 | | | |
| | Resource Codes | 8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 7100-7299, 7400-7499 7300-7399 | Resource Codes Object Codes Unaudited Actuals 8010-8099 0.00 8100-8299 1,980,729,74 8300-8599 170,750,23 8600-8799 1,955,700,19 4,107,180,16 4,107,180,16 1000-1999 0.00 2000-2999 1,197,868,10 3000-3999 334,163,28 4000-4999 1,905,710,09 5000-5999 127,672,49 6000-6999 0.00 7100-7299, 7400-7499 0.00 7300-7399 130,137,61 3,695,551.57 411,628,59 8900-8929 0.00 7600-7629 0.00 8930-8979 2,237,03 7630-7699 0.00 | Resource Codes Object Codes Unaudited Actuals Budget 8010-8099 0.00 0.00 8100-8299 1,980,729.74 1,850,000.00 8300-8599 170,750.23 152,000.00 8600-8799 1,955,700.19 2,059,750.00 4,107,180.16 4,061,750.00 1000-1999 0.00 0.00 2000-2999 1,197,868.10 1,454,154.00 3000-3999 334,163.28 475,051.00 4000-4999 1,905,710.09 1,659,606.00 5000-5999 127,672.49 241,945.00 6000-6999 0.00 0.00 7100-7299, 7400-7499 0.00 0.00 3,695,551.57 3,999,250.00 8900-8929 0.00 62,500.00 8900-8929 0.00 62,500.00 8930-8979 2,237.03 0.00 7630-7699 0.00 0.00 8980-8999 3,000 0.00 890-8999 3,000 0.00 |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|--|--------------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | 413,865.62 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | | İ | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,660,027.88 | 2,073,893.50 | 24.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,660,027.88 | 2,073,893.50 | 24.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,660,027.88 | 2,073,893.50 | 24.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,073,893.50 | 2,073,893.50 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Neverting Susin | | | | | 0.070 |
| Stores | | 9712 | 93,500.17 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | \$3,50 mm = 15 00° | THE RESERVE OF THE PARTY OF THE | 100% Sagget 1520 0.0% |
| Ģeneral Reserve | | 9730 | 19 24 (17 (17 0 00) | 4.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1.5 (1 | 10.0% |
| Legally Restricted Balance b) Designated Amounts | | 9740 | A 0 00 | 0.00 | 00% |
| 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 | 1,980,393.33 | | |
| d) Unappropriated Amount | | 9790 | | 2,073,893.50 | 种种激素编码 |

| Description R | esource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|---------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash a) in County Treasury | | 9110 | 1,843,167.50 | | |
| | | | | | |
| 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 | 383,936.81 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 93,500.17 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 2,320,604.48 | | |
| H. LIABILITIES | | | · | | |
| 1) Accounts Payable | | 9500 | 88,742.87 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 157,968.11 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 246,710.98 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 2,073,893.50 | | |

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

| | | | 2007-08 | 2008-09 | Percent |
|--|----------------|--------------|-------------------|--------------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | 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 | 1,980,729.74 | 1,850,000.00 | -6.6% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,980,729.74 | 1,850,000.00 | -6.6% |
| OTHER STATE REVENUE | | | | | , |
| Child Nutrition Programs | | 8520 | 170,750.23 | 152,000.00 | -11.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 170,750.23 | 152,000.00 | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,821,188.91 | 1,900,000.00 | 4.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 69,674.96 | 82,500.00 | 18.4% |
| Net Increase (Decrease) in the Fair Value of Investmen | ts | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | 1 | | |
| All Other Local Revenue | | 8699 | 64,836.32 | 77,250.00 | 19.1% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,955,700.19 | 2,059,750.00 | 5.3% |
| TOTAL, REVENUES | | | 4,107,180.16 | 4,061,750.00 | -1.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | 110001100 | | | | |
| | | | | ľ | Ì |
| 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 | 970,999.04 | 1,221,713.00 | 25.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 69,877.19 | 72,882.00 | 4.3% |
| Clerical, Technical and Office Salaries | | 2400 | 156,991.87 | 159,559.00 | 1.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,197,868.10 | 1,454,154.00 | 21.4% |
| EMPLOYEE BENEFITS | | | | · | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 75,003.67 | 137,050.00 | 82.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 74,324.95 | 87,034.00 | 17.1% |
| Health and Welfare Benefits | | 3401-3402 | 140,337.17 | 142,769.00 | 1.7% |
| Unemployment Insurance | | 3501-3502 | 633.99 | 4,362.00 | 588.0% |
| Workers' Compensation | | 3601-3602 | 23,863.50 | 28,836.00 | 20.8% |
| OPEB, Allocated | | 3701-3702 | 20,000.00 | 75,000.00 | 275.0% |
| 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 | | | 334,163.28 | 475,051.00 | 42.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 200,450.63 | 140,731.00 | -29.8% |
| Noncapitalized Equipment | | 4400 | 155,450.60 | 71,500.00 | -54.0% |
| Food | | 4700 | 1,549,808.86 | 1,447,375.00 | -6.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,905,710.09 | 1,659,606.00 | -12.9% |

| | | | · | | |
|---|------------------|---|------------------------------|-------------------|-----------------------|
| Description Res | source Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,993.03 | 4,500.00 | 12.7% |
| Dues and Memberships | | 5300 | 326.50 | 645.00 | 97.5% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 36,310.70 | 50,000.00 | 37.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 76,983.18 | 78,000.00 | 1.3% |
| Transfers of Direct Costs | | 5710 | 1 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (22,978.67) | 50,000.00 | -317.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 32,961.50 | 57,200.00 | 73.5% |
| Communications | | 5900 | 76.25 | 1,600.00 | 1998.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE | RES | | 127,672.49 | 241,945.00 | 89.5% |
| 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/Direct Sup | port 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/Dire | ct Support Costs |) | 0.00 | 0.00 | 0.0% |
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 130,137.61 | 168,494.00 | 29.5% |
| Transfers of Direct Support Costs | | 7370 | #1-25 05#\$ \$000 | | a superior segments |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT CO | STS | | 130,137.61 | 168,494.00 | 29.5% |
| TOTAL, EXPENDITURES | | - · · · · · · · · · · · · · · · · · · · | 3,695,551.57 | 3,999,250.00 | 8.2% |

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

| | | | 2007-08 | 2008-09 | Percent |
|---|----------------|--------------|---------------------------|--------------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| INTERFUND TRANSFERS | | | | | |
| | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 62,500.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 62,500.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| · | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 2,237.03 | 0.00 | -100.0% |
| Long-Term Debt Proceeds | | | 2,200.00 | 5.00 | |
| 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 | | | 2,237.03 | 0.00 | -100.0% |
| 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 | 28.5 (a) 28.5 (a) 10 (00) | 200 <u>0</u> | |
| Contributions from Restricted Revenues | | 8990 | 22.554.16.000 | 0.00 | |
| Categorical Education Block Grant Transfers | | 8995 | 3412 342 0 00 | 6 30 30 00 | |
| Categorical Flexibility Transfers per Budget Act Section 12 | 2.40 | 8998 | Maria (1980) | | 0.00 |
| (e) TOTAL, CONTRIBUTIONS | | | 1 2 2 2000 | 0,00 | 0.00 |
| | | | | | |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,237.03 | (62,500.00) | -2893.9% |

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|----------------------|------------------------------|-------------------|--|
| A. REVENUES | | | | | |
| | | <i>(</i> | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,980,729.74 | 1,850,000.00 | -6.6% |
| 3) Other State Revenue | | 8300-8599 | 170,750.23 | 152,000.00 | -11.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,955,700.19 | 2,059,750.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 4,107,180.16 | 4,061,750.00 | -1.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| | | | | | |
| 1) Instruction | 1000-1999 | | | 30100 | ###################################### |
| 2) Instruction - Related Services | 2000-2999 | | £ 5000 | 4 4 7 000 | ###################################### |
| 3) Pupil Services | 3000-3999 | | 3,529,103.26 | 3,780,756.00 | 7.1% |
| 4) Ancillary Services | 4000-4999 | | # 10.00 # 10.00 | 0.000 0.000 | 530 10 14 7 5 0 0% 10 10 10 10 10 10 10 10 10 10 10 10 10 1 |
| 5) Community Services | 5000-5999 | | | 1 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 130,137.61 | 168,494.00 | 29.5% |
| 8) Plant Services | 8000-8999 | 5 0. 1 | 36,310.70 | 50,000.00 | 37.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,695,551.57 | 3,999,250.00 | 8.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 411,628.59 | 62,500.00 | -84.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 62,500.00 | New |
| Other Sources/Uses a) Sources | | 8930-8979 | 2,237.03 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 22.000 | 0.00 | |
| | | 0300-0333 | | | , |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,237.03 | (62,500.00) | -2893.9% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | : | | - |
| BALANCE (C + D4) | | | 413,865.62 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | ; | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,660,027.88 | 2,073,893.50 | 24.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,660,027.88 | 2,073,893.50 | 24.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,660,027.88 | 2,073,893.50 | 24.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,073,893.50 | 2,073,893.50 | 0.0% |
| Components of Ending Fund Balance a) Reserve for | | | | | ; |
| Revolving Cash . | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 93,500.17 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 12.10.00 | (##. 1985) i.e. (##. 0100) | 1000 A 1212 F 0 094 |
| General Reserve | | 9730 | 0.00 | 0.00 | Antick Protok |
| Legally Restricted Balance | | 9740 | 3. C. S. S. S. S. O. 000 | 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 | 1,980,393.33 | | |
| d) Unappropriated Amount | | 9790 | | 2,073,893.50 | + 75 (12 (13) |

| | | | 2007-08 | 2008-09 | Percent |
|---|----------------|-------------------------|----------------------------------|--|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 2 7 2 0 50 | 0.00 | 00% |
| 2) Federal Revenue | | 8100-8299 | 147 - 17 ⁹ 77 - 10 00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 629,781.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 87,932.40 | 5,000.00 | -94.3% |
| 5) TOTAL, REVENUES | | | 717,713.40 | 5,000.00 | -99.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 20.00 | 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 | 370,692.91 | 150,913.00 | -59.3% |
| 6) Capital Outlay | | 6000-6999 | 656,392.93 | 2,253,778.00 | 243.4% |
| Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | ************************************** | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,027,085.84 | 2,404,691.00 | 134.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | 075 70 |
| FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES | | | (309,372.44) | (2,399,691.00) | 675.7% |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 1,084,572.44 | 1,191,963.00 | 9.9% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 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 | 1000 miles (1000) | s/40 ⁰⁰ | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,084,572.44 | 1,191,963.00 | 9.9% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|--|
| | | | | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 775,200.00 | (1,207,728.00) | -255.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,677,033.02 | 2,452,233.02 | 46.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,677,033.02 | 2,452,233.02 | 46.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,677,033.02 | 2,452,233.02 | 46.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,452,233.02 | 1,244,505.02 | -49.3% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | \$30.00 D 00.00 | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | (160) | 24.0000 | ###################################### |
| General Reserve | | 9730 | 2000 | 0.00 | |
| Legally Restricted Balance | | 9740 | 0.00 | | 1000 |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | d 0000 | \$4.0.00 | 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 | 2,452,233.02 | | |
| d) Unappropriated Amount | | 9790 | | 1,244,505.02 | |

| | . | 01:-40-1 | 2007-08 | 2008-09 | Percent |
|---|----------------|--------------|-------------------|---------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| G. ASSETS 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,709,287.04 | | |
| 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 | 17,054.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | *** | 2,726,341.04 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 274,108.02 | | |
| 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 | | | 274,108.02 | · | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 2,452,233.02 | | |

| | Sample on the second law of the second law of the second law of the second law of the second law of the second | | | | |
|--|--|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| OTHER STATE REVENUE | | | | | |
| Deferred Maintenance Allowance | | 8540 | 629,781.00 | 0.00 | -100.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 629,781.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 87,679.00 | 5,000.00 | -94.3% |
| Net Increase (Decrease) in the Fair Value of Investments | S | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 253.40 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 87,932.40 | 5,000.00 | -94.3% |
| TOTAL, REVENUES | | | 717,713.40 | 5,000.00 | -99.3% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 R | esource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|--------------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | i I | |
| 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 | 312,709.91 | 150,267.00 | -51.9% |
| Transfers of Direct Costs | | 5710 | Ď oo | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 57,983.00 | 646.00 | -98.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITE | URES | | 370,692.91 | 150,913.00 | -59.3% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 15,700.00 | 12,000.00 | -23.6% |
| Buildings and Improvements of Buildings | | 6200 | 640,692.93 | 2,241,778.00 | 249.9% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 656,392.93 | 2,253,778.00 | 243.4% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Su | ipport 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/Dia | rect Support Costs |) | 0.00 | 0.00 | 0.0% |
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | |
| Transfers of Direct Support Costs | | 7370 | 1000 1000 | | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT O | OSTS | | ta 40 00 | # 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,027,085.84 | <u>2,</u> 404,691.00 | 134.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|--|
| INTERFUND TRANSFERS | | ļ | · | | |
| INTERFUND TRANSFERS IN | | | | | |
| | | | | | |
| From: General, Special Reserve, & Building Funds | | 8915 | 634,163.00 | 650,084.00 | 2.5% |
| Other Authorized Interfund Transfers In | | 8919 | 450,409.44 | 541,879.00 | 20.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,084,572.44 | 1,191,963.00 | 9.9% |
| 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 | | 1000 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | 0.00 | 0.00 | 0.076 |
| Contributions from Unrestricted Revenues | | 8980 | | | |
| | | | | | |
| Contributions from Restricted Revenues | | 8990 | | | |
| Categorical Education Block Grant Transfers | | 8995 | | | |
| (e) TOTAL, CONTRIBUTIONS | · | | 0.00 | ete segres Tess UIOO | ************************************** |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,084,572.44 | 1,191,963.00 | 9.9% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------------------|-------------------|--|
| A. REVENUES | | | | | less of the second |
| | | | | | |
| . 1) Revenue Limit Sources | | 8010-8099 | 0.00 | <u> </u> | 0.0% |
| 2) Federal Revenue | | 8100-8299 | (0.00 | 0.00 | -0.6% |
| 3) Other State Revenue | | 8300-8599 | 629,781.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 87,932.40 | 5,000.00 | -94.3% |
| 5) TOTAL, REVENUES | | | 717,713.40 | 5,000.00 | -99.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 22 400 5,70 000 | 0.00 | 20.0% b 20.0% |
| 2) Instruction - Related Services | 2000-2999 | | 1,000 | 0.00 | 6.0% 36.74. 0.0% |
| 3) Pupil Services | 3000-3999 | | 10000 10000 10000 | 0.00 | 010% |
| 4) Ancillary Services | 4000-4999 | | (4) (0.000 ± 0.000 ± 0.0000 | 0.00 | 74 1 |
| 5) Community Services | 5000-5999 | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 10,00 | 10 1 De 70.0% |
| 6) Enterprise | 6000-6999 | | 2000 | 100 ag | FACES 5535 80.0% |
| 7) General Administration | 7000-7999 | | 24.0.00 | 0.000 | * * * * * * * * * * * * * * * * * * * |
| 8) Plant Services | 8000-8999 | | 1,027,085.84 | 2,404,691.00 | 134.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | Ö.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,027,085.84 | 2,404,691.00 | 134.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (309,372.44) | (2,399,691.00) | 675.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | · ! |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,084,572.44 | 1,191,963.00 | 2.5% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0,00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| . 3) Contributions | | 8980-8999 | 0.00 | # 0 000 | 4:64 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,084,572.44 | 1,191,963.00 | 2.5% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|--|---------------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 775,200.00 | (1,207,728.00) | -255.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,677,033.02 | 2,452,233.02 | 46.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,677,033.02 | 2,452,233.02 | 46.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,677,033.02 | 2,452,233.02 | 46.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,452,233.02 | 1,244,505.02 | -49.3% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0,000 | 0.00 |
| General Reserve | | 9730 | 0.00 | 2 (1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 16.4 C000 | 15 (15 (15 (15 (15 (15 (15 (15 (15 (15 (| 0.0% |
| 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 | 2,452,233.02 | | |
| d) Unappropriated Amount | | 9790 | | 1,244,505.02 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|-------------------------|--|--|-----------------------|
| A. REVENUES | | | | | |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 600 a 2000 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7000 | 000 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 388,507.00 | 167,500.00 | -56.9% |
| 5) TOTAL, REVENUES | | | 388,507.00 | 167,500.00 | -56.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1 1 1 1 | Transport 1000 | estate or |
| 2) Classified Salaries | | 2000-2999 | 1.7 F 1 1 1 1 1 1 0 0 0 0 | 1 15 32 \$250 31 0000 2 15 32 \$250 31 0000 | 00% |
| 3) Employee Benefits | | 3000-3999 | 000 | | |
| · 4) Books and Supplies | | 4000-4999 | 32 2000 | 6 (1) | 500/ |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 43-48-14-5000 | 5,000 | 00% |
| 6) Capital Outlay | | 6000-6999 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | 3 5 5 5 5 6 000 | 24.500% |
| Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 245 25 (Base 10.00) | en distribution (pen) | 2009 |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 1.00 | $\frac{1}{2} \left(\frac{1}{2} \right)^{\frac{1}{2}} = \frac{1}{2} \left(\frac{1}{2} \right) \left(\frac{1}{2} \right)^{\frac{1}{2}}$ | 000 |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) | | | 388,507.00 | 167,500.00 | -56.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 5,000,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 3,000,000.00 | -100.0% New |
| 2) Other Sources/Uses | | 1000-1029 | 0.00 | 5,000,000.00 | New |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | E E0.00 | 21.96.000 | \$3.540 x 1 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,000,000.00 | (3,000,000.00) | -160.0% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|--|------------------------|-----------------------|
| | | | | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,388,507.00 | (2,832,500.00) | -152.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,714,550.00 | 14,103,057.00 | 61.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,714,550.00 | 14,103,057.00 | 61.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,714,550.00 | 14,103,057.00 | 61.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,103,057.00 | 11,270,557.00 | -20.1% |
| | | | | | |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 1. 11. Sept. 1 (10.00) | 100% |
| Stores | | 9712 | 212 Value 1000 | 7 1000 | 200% |
| Prepaid Expenditures | | 9713 | 12.5 1 H 8.1 1.1 20 00 | MARCH 25 25 0 00 | 1100% |
| All Others | | 9719 | | | |
| General Reserve | | 9730 | 1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (1910 (19 | STANCES CALCALINATION | |
| Legally Restricted Balance | | 9740 | 0.00 | 2000 | 0.00 |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of | | | | | |
| Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 14,103,057.00 | 11,270,557.00 | -20.1% |
| Retiree Benefits | 0000 | 9780 | 4,500,000.00 | | |
| Kimball High School Start-up | 0000 | 9780 | 3,000,000.00 | | |
| Budget Reductions | 0000 | 9780 | 5,000,000.00 | | |
| Declining Enrollment | 0000 | 9780 | 1,603,057.00 | | |
| Retiree Benefits | 0000 | 9780 | | 4,500,000.00 | |
| Budget Reductions | 0000 | 9780 | | 5,000,000.00 | |
| Declining Enrollment | 0000 | 9780 | | 1,770,557.00 | |
| c) Undesignated Amount | | 9790 | 0.00 | | Park Barrier |
| d) Unappropriated Amount | | 9790 | | 0.00 | THE CHARGE SECTION |

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

| | | | T | | T |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| | | | | | |
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 9,103,057.00 | | |
| Fair Value Adjustment to Cash in County Treasur | 1 | 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 | 5,000,000.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | h 50.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 14,103,057.00 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 37.000 | | |
| 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 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 14,103,057.00 | | |

Tracy Joint Unified San Joaquin County

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | į |
| Other Local Revenue | i | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 388,507.00 | 167,500.00 | -56.9% |
| Net Increase (Decrease) in the Fair Value of Investments | ; | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 388,507.00 | 167,500.00 | -56.9% |
| TOTAL, REVENUES | | | 388,507.00 | 167,500.00 | -56.9% |

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 5,000,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 5,000,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 3,000,000.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 3,000,000.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of | | 0005 | 0.00 | | |
| Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES USES | | | 0.00 | 0.00 | 0.0% |
| | | | | | |
| 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) | | | 5,000,000.00 | (3,000,000.00) | -160.0% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|--|-----------------------|
| A. REVENUES | | | | | |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | | 2000 2000 | 100% 100% |
| 2) Federal Revenue | | 8100-8299 | 2000 | | 3.5(0.0%) |
| 3) Other State Revenue | | 8300-8599 | 4 5 0 00 | 0.000 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 388,507.00 | 167,500.00 | -56.9% |
| 5) TOTAL, REVENUES | | | 388,507.00 | 167,500.00 | -56.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | A THE RESIDENCE OF THE PARTY OF | Supplied to 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 26, 1,261, 217, 24, 0,30 | 2000 | S. 55 E.S. + 1-0.0% |
| 3) Pupil Services | 3000-3999 | | 1000000 | 2000 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | | 00 OC | |
| 5) Community Services | 5000-5999 | | 2010 00 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Mark Mr. 1787 - 10.0% |
| 6) Enterprise | 6000-6999 | | 23 3 3 1 3 2 0 0 C | 100 2 0000 100 100 100 100 100 100 100 100 10 | 35-12-2-31-00% |
| 7) General Administration | 7000-7999 | | | 1. 6 6 6 6 6 6 6 6 | 20 07.0 07.0 |
| 8) Plant Services | 8000-8999 | . | 215 CT | | |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | | 12 (0.00) | 15 July 14 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17.000 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | · |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 388,507.00 | 167,500.00 | -56.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | 8000 8000 | E 000 000 00 | 0.00 | 400 000 |
| a) Transfers In | | 8900-8929 | 5,000,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 3,000,000.00 | New |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 6.000 0.000 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,000,000.00 | (3,000,000.00) | -160.0% |

| Paradistra | Franking Codes | Obiant Cadaa | 2007-08 | 2008-09 | Percent |
|--|----------------|--------------|-------------------|---|--|
| Description | Function Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,388,507.00 | (2,832,500.00) | -152.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,714,550.00 | 14,103,057.00 | 61.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,714,550.00 | 14,103,057.00 | 61.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,714,550.00 | 14,103,057.00 | 61.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,103,057.00 | 11,270,557.00 | -20.1% |
| Components of Ending Fund Balance a) Reserve for | | | | | piese de la company de la comp |
| Revolving Cash | | 9711 | 0.00 | 2 2 2 2 2 C 3 C 3 C 3 C 3 C 3 C 3 C 3 C | 0.0% |
| Stores | | 9712 | 0000 | | 100% |
| Prepaid Expenditures | | 9713 | 200 | 1 | 16.19.00 3 20.0% |
| All Others | | 9719 | | # 46 PM 12 CENTRO | 100 100 100% |
| General Reserve | | 9730 | 2.00 | 5.50.85.000 | 22.07.09. |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | * i: 0:00 | 0.0% |
| 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 | 14,103,057.00 | 11,270,557.00 | -20.1% |
| Retiree Benefits | 0000 | 9780 | 4,500,000.00 | 11,210,001.00 | 25,170 |
| Kimball High School Start-up | 0000 | 9780 | 3,000,000.00 | | |
| Budget Reductions | 0000 | 9780 | 5,000,000.00 | | |
| Declining Enrollment | 0000 | 9780 | 1,603,057.00 | | |
| Retiree Benefits | 0000 | 9780 | | 4,500,000.00 | |
| Budget Reductions | 0000 | 9780 | | 5,000,000.00 | |
| Declining Enrollment | 0000 | 9780 | | 1,770,557.00 | |
| c) Undesignated Amount | | 9790 | 0.00 | | The second secon |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

| | *************************************** | | | | |
|---|---|-------------------------|------------------------------|--|---|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| A. REVENUES | | ! | | | |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,093,072.00 | 6,515,500.00 | 496.1% |
| 5) TOTAL, REVENUES | · | | 1,093,072.00 | 6,515,500.00 | 496.1% |
| B. EXPENDITURES | | | | | |
| | | | 100 | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 15 (16 (16 (16 (16 (16 (16 (16 (16 (16 (16 | 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 | 10,354.44 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | | 0.0% |
| 9) TOTAL, EXPENDITURES | | 7300-7393 | | 0.00 | |
| | | | 10,354.44 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) | | | 1,082,717.56 | 6,515,500.00 | 501.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 4,429.05 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 20,513,132.65 | 10,075,604.00 | -50.9% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 20,000,000.00 | 17,000,000.00 | -15.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 4 6000 | 41000 | 2. 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (508,703.60) | 6,924,396.00 | -1461.2% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 574,013.96 | 13,439,896.00 | 2241.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance a) As of July 1 - Unaudited | | 9791 | 9,682,633.56 | 10,256,647.52 | 5.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,682,633.56 | 10,256,647.52 | 5.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,682,633.56 | 10,256,647.52 | 5.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,256,647.52 | 23,696,543.52 | 131.0% |
| Components of Ending Fund Balance a) Reserve for | · | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | | 6.00% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 133 BH 21 T 10 00 | | 41 SINE 8 30.0% |
| General Reserve | | 9730 | 0.00 | 0100 | 0.0% |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | 0.0% |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 50 00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | t | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 10,256,647.52 | | |
| d) Unappropriated Amount | | 9790 | | 23,696,543.52 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| Cash a) in County Treasury | • | 9110 | 10,131,365.52 | | |
| 1) Fair Value Adjustment to Cash in County Treasu | ıry | 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 | 126,172.00 | | |
| 4) Due from Grantor Government | | 9290 | 0 00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 10,257,537.52 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | * 0.00 | | |
| 3) Due to Other Funds | | 9610 | 890.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | 44/ | 890,00 | | • |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 10,256,647.52 | | |

| | 2.000 To 100 To | | | | |
|---|---|---------------------------------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | | | | į. | |
| 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 | 497,260.00 | 6,000,000.00 | 1106.6% |
| 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 | 595,812.00 | 515,500.00 | -13.5% |
| Net Increase (Decrease) in the Fair Value of Investments | i . | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | _ | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,093,072.00 | 6,515,500.00 | 496.1% |
| TOTAL, REVENUES | | | 1,093,072.00 | 6,515,500.00 | 496.1% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | į | |
| 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 | 24 44 4 0 00 | 1.≧ 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 | | | | | ı |
| 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 Improveme | ents | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 13.95.79 10.00 | 70.00 10.00 | 0.0% |
| Transfers of Direct Costs - Interfund | · | 5750 | 0.00 | 0.00 | 0.0% |

| Description Res | source Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 EXPENDITURE | RES | | 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 | 3,865.41 | 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 | 6,489.03 | 0.00 | -100.0% |
| Equipment Reptacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 10,354.44 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Sup | port 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/Dire | ct Support Costs | 5) | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 10,354.44 | 0.00 | -100.0% |

| | | | 2007-08 | 2008-09 | Percent |
|--|----------------|--------------|-------------------|---------------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 4,429.05 | 0.00 | -100.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 4,429.05 | 0.00 | -100.09 |
| INTERFUND TRANSFERS OUT | | | · | | |
| To: State School Building Fund/ | | | | | |
| County School Facilities Fund | | 7613 | 20,484,832.00 | 10,044,236.00 | -51.09 |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.09 |
| Other Authorized Interfund Transfers Out | | 7619 | 28,300.65 | 31,368.00 | 10.89 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 20,513,132.65 | 10,075,604.00 | -50.99 |

| | | i | | | |
|---|----------------|--------------|------------------------------|------------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds Proceeds from Sale of Bonds | | 8951 | 20,000,000.00 | 17,000,000.00 | -15.0% |
| Proceeds from Sale/Lease- | | 3331 | | | |
| 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% |
| o raniopation | | 0371 | 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 | | | 20,000,000.00 | 17,000,000.00 | -15.0% |
| 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 | | | | vingst Vingstore | |
| Contributions from Unrestricted Revenues | | 8980 | ### ## 0 00 | 0.00 | #1 70 0% |
| Contributions from Restricted Revenues | | 8990 | 36.485 a 12.000 | 16 25 and 12 and 10 00 | 4 - 4 - 61 - 0.09 |
| (e) TOTAL, CONTRIBUTIONS | | | 10.00 | 0.00 | 90.0% |
| TOTAL OTHER EMANGING COMPAGE AND COMPAGE | | | | | |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (508,703.60) | 6,924,396.00 | -1461.2% |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|---------------------|---|-------------------------|-----------------------|
| A. REVENUES | , | | 10 m | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,093,072.00 | 6,515,500.00 | 496.1% |
| 5) TOTAL, REVENUES | | | 1,093,072.00 | 6,515,500.00 | 496.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 2 2 000 | 8.1 1 (|
| 2) Instruction - Related Services | 2000-2999 | | 2000 Company | 19,000 | 0.0% |
| 3) Pupil Services | 3000-3999 | | F 0.640 S4.0 60! | 5000 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 高级设置 30000 | 717 100% |
| 5) Community Services | 5000-5999 | | / | 1000 1000 1000 | 18. Fas. 1t 30.0% |
| 6) Enterprise | 6000-6999 | | | # 15 Short # 12 SQ 00 s | |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 10,354.44 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 10,354.44 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | 1,082,717,56 | 0.545.500.00 | 504.09/ |
| FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES | | | 1,082,717.56 | 6,515,500.00 | 501.8% |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 4,429.05 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 20,513,132.65 | 10,075,604.00 | -50.9% |
| Other Sources/Uses a) Sources | | 8020 0070 | 20,000,000,00 | 17 000 000 00 | 45.00/ |
| | | 8930-8979 | 20,000,000.00 | 17,000,000.00 | -15.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 1 73 , 159 WW 0.00 | 3-0:00. | ± 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (508,703.60) | 6,924,396.00 | -1461.2% |

| | | | | | .) |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 574,013.96 | 13,439,896.00 | 2241.4% |
| F. FUND BALANCE, RESERVES | | : | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,682,633.56 | 10,256,647.52 | 5.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,682,633.56 | 10,256,647.52 | 5.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,682,633.56 | 10,256,647.52 | 5.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,256,647.52 | 23,696,543.52 | 131.0% |
| 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 | 10.00° | PE-54-12-13-19-00 | |
| General Reserve | | 9730 | 0.00 | 0.00 | 00% |
| Legally Restricted Balance b) Designated Amounts | | 9740 | 0.00 | 0.00 | 0.0% |
| Designated for Economic Uncertainties | | 9770 | 6 7 50 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 | 10,256,647.52 | | |
| d) Unappropriated Amount | | 9790 | | 23,696,543.52 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|---|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | *************************************** | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 10.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,527,749.44 | 2,495,500.00 | -44.9% |
| 5) TOTAL, REVENUES | | | 4,527,749.44 | 2,495,500.00 | -44.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 88,110.64 | 135,051.00 | 53.3% |
| 6) Capital Outlay | | 6000-6999 | 279,852.62 | 279,853.00 | 0.0% |
| Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 367,963.26 | 414,904.00 | 12.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,159,786.18 | 2,080,596.00 | -50.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 338,467.30 | 15,144.00 | -95.5% |
| b) Transfers Out | | 7600-7629 | 5,135,457.00 | 28,500,000.00 | 455.0% |
| Other Sources/Uses a) Sources | | 8930-897 9 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | # E # 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,796,989.70) | (28,484,856.00) | 493.8% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|--|--------------|--|-----------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | ······································ | | (637,203.52) | (26,404,260.00) | 4043.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | • | |
| a) As of July 1 - Unaudited | | 9791 | 44,997,828.98 | 44,360,625.46 | -1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,997,828.98 | 44,360,625.46 | -1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,997,828.98 | 44,360,625.46 | -1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 44,360,625.46 | 17,956,365.46 | -59.5% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0 00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 14 14 14 14 14 14 14 14 14 14 14 14 14 1 | 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 | | | | | 3 4 |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 多 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 | 44,360,625.46 | and the second of the | Bort Coates |
| d) Unappropriated Amount | | 9790 | | 17,956,365.46 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | - | | | |
| Cash a) in County Treasury | | 9110 | 43,952,854.66 | | |
| Fair Value Adjustment to Cash in County Treasur | ry | 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 | 409,852.80 | | |
| 4) Due from Grantor Government | | 9290 | 20 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 | | | 44,362,707.46 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,082.00 | | |
| 2) Due to Grantor Governments | | 9590 | | | |
| 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 | | | 2,082.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 44,360,625.46 | | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | | | | Į | |
| 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 | | | ļ | i | |
| 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 | 1,965,725.54 | 569,000.00 | -71.1% |
| Net Increase (Decrease) in the Fair Value of Investment | s | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | i |
| Mitigation/Developer Fees | | 8681 | 2,562,023.90 | 1,926,500.00 | -24.8% |
| 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 | | | 4,527,749.44 | 2,495,500.00 | -44.9% |
| TOTAL, REVENUES | | | 4,527,749.44 | 2,495,500.00 | -44.9% |

| | | ' | | Ì | |
|--|----------------|--------------|------------------------------|-------------------|---------------------------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 4.75,000 | 0.00 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| Books and Other Reference Materials | | 4200 | 1000 | 20.00 | 00% |
| 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 R | esource Codes C | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 24,416.24 | 99,426.00 | 307.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 70.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 63,668.75 | 35,625.00 | -44.0% |
| Communications | | 5900 | 25.65 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITE | LIDES | 3300 | 88,110.64 | 135,051.00 | 53.3% |
| CAPITAL OUTLAY | UNLS | | 00,110.04 | 133,031.00 | 33.376 |
| 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 | | 0200 | 0.00 | 0.50 | 5.5% |
| or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 279,852.62 | 279,853.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 279,852.62 | 279,853.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Su | ipport 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/Dir | rect Support Costs) | | 0.00 | 0.00 | 0.0% |
| TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | | | |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | | |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT C | OSTS | | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 207.000.00 | 444.004.55 | |
| TOTAL, EXPENDITURES | | | 367,963.26 | 414,904.00 | 12.8% |

| Description | Pagauras Codo- | Object Code | 2007-08 | 2008-09 Budget | Percent |
|---|----------------|--------------|--|---------------------------|--|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| NTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 338,467.30 | 15,144.00 | -95.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 338,467.30 | 15,144.00 | -95.5% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 5,135,457.00 | 28,500,000.00 | 455.09 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.09 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 7015 | 5,135,457.00 | 28,500,000.00 | 455.09 |
| OTHER SOURCES/USES | | | 3,133,437.00 | 28,500,000.00 | 455.07 |
| 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 USES | | | 0.00 | 0.00 | 0.0 |
| Transfers of Funds from | | | 0.00 | | 0.00 |
| Lapsed/Reorganized LEAs All Other Financing Uses | | 7651 7699 | 0.00 | 0.00 | 0.0 |
| (d) TOTAL, USES | | 1033 | 0.00 | 0.00 | 0.0 |
| CONTRIBUTIONS | | | 0.00 | 0.00 | |
| | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 000 | 4 34 45 BH 000 | |
| Contributions from Restricted Revenues | | 8990 | 10000 10000 10000 | 10000 110000 110000 | 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - |
| (e) TOTAL, CONTRIBUTIONS | | | ###################################### | Attamentary of the 20.006 | 7. S. J. |
| TOTAL, OTHER FINANCING SOURCES/USES | | |] | | |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 4,527,749.44 | 2,495,500.00 | -44.9% |
| 5) TOTAL, REVENUES | | | 4,527,749.44 | 2,495,500.00 | -44.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.90 | 0.000 10.000 | 100% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 7000 | 70.0% - 10.0% |
| 3) Pupil Services | 3000-3999 | | 0:00 | 0.00 | k 10.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 1 System 5000 | 42 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| 5) Community Services | 5000-5999 | | 2.412 + 502.52.0100 | 2000 | 0.0% |
| 6) Enterprise | 6000-6999 | | i# 0.000 | £2,000 | SEPTEMBER 175 0 0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | . | 367,963.26 | 414,904.00 | 12.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 367,963.26 | 414,904.00 | 12.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,159,786.18 | 2,080,596.00 | -50.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 338,467.30 | 15,144.00 | -95.5% |
| b) Transfers Out | | 7600-7629 | 5,135,457.00 | 28,500,000.00 | 455.0% |
| 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 | 1000 - 00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | ··· | (4,796,989.70) | (28,484,856.00) | 493.8% |

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|---|---------------------------------------|--|------------------------------|-------------------------|-----------------------|
| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | · · · · · · · · · · · · · · · · · · · | | (637,203.52) | (26,404,260.00) | 4043.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,997,828.98 | 44,360,625.46 | -1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,997,828.98 | 44,360,625.46 | -1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,997,828.98 | 44,360,625.46 | -1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 44,360,625.46 | 17,956,365.46 | -59.5% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 9/0.00 | 0000 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | | 20.00 20.00 20.00 | 20.096 |
| General Reserve | | 9730 | 0.00 | 0.00 | 2 70 57 2 310 0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | 1 995 251 | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 4.V7 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 2 | |
| , , | | 9115 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 44,360,625.46 | | |
| d) Unappropriated Amount | | 9790 | | 17,956,365.46 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 48,153,414.00 | 5,054,483.00 | -89.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,440,640.27 | 1,500,000.00 | 4.1% |
| 5) TOTAL, REVENUES | | | 49,594,054.27 | 6,554,483.00 | -86.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0:00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 50,590.86 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 6,404.61 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 296,054.45 | 183,800.00 | -37.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 223,800.76 | 251,704.00 | 12.5% |
| 6) Capital Outlay | | 6000-6999 | 36,293,315.50 | 69,120,709.00 | 90.5% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 47.000 | 16 16 16 16 16 16 16 16 16 16 16 16 16 1 |
| 9) TOTAL, EXPENDITURES | | · | 36,870,166.18 | 69,556,213.00 | 88.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | , | |
| FINANCING SOURCES AND USES (A5 - B9) | | | 12,723,888.09 | (63,001,730.00) | -595.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | ` |
| Interfund Transfers a) Transfers In | | 8900-8929 | 25,932,392.00 | 38,894,236.00 | 50.0% |
| b) Transfers Out | | 7600-7629 | 732,125.18 | 15,144.00 | -97.9% |
| 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 | 20.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 25,200,266.82 | 38,879,092.00 | 54.3% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 *Budget | Percent Difference |
|--|----------------|--------------|--|--------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | ļ | |
| BALANCE (C + D4) | | ···· | 37,924,154.91 | (24,122,638.00) | -163.6% |
| F. FUND BALANCE, RESERVES | | | | | į |
| Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 41,557,082.26 | 17,434,444.26 | -58.0% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | • | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | - 000 | 2000 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 2000 | | 0.076 |
| General Reserve | | 9730 | 2 = 1000 | 2.000 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 7 0.00 | 0.00 | 010% |
| 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 | 41,557,082.26 | | |
| d) Unappropriated Amount | | 9790 | ************************************** | 17,434,444.26 | |

| Description I | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash a) in County Treasury | | 9110 | 51,963,694.81 | | |
| 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 | 231,272.58 | | |
| 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 | | | 52,194,967.39 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 10,637,885.13 | | |
| 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 | | | 10,637,885.13 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 41,557,082.26 | | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 48,153,414.00 | 5,054,483.00 | -89.5% |
| 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 | | | 48,153,414.00 | 5,054,483.00 | -89.5% |
| OTHER LOCAL REVENUE | | | | ļ | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 657,923.59 | 1,500,000.00 | 128.0% |
| Net Increase (Decrease) in the Fair Value of Investment | s | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 782,716.68 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,440,640.27 | 1,500,000.00 | 4.1% |
| TOTAL, REVENUES | | | 49,594,054.27 | 6,554,483.00 | -86.8% |

| | <u> </u> | | | | |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| CLASSIFIED SALARIES | • | | | | |
| Classified Support Salaries | | 2200 | 50,590.86 | 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 | | | 50,590.86 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,143.38 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,229.50 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 28.53 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 1,003.20 | 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 | | | 6,404.61 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 3. 10 July 1. 0 00 | 99 5 5 5 60 | 0:0% |
| Materials and Supplies | | 4300 | 41,534.47 | 116,100.00 | 179.5% |
| Noncapitalized Equipment | | 4400 | 254,519.98 | 67,700.00 | -73.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 296,054.45 | 183,800.00 | -37.9% |

Unaudited Actuals County School Facilities Fund Expenditures by Object

| · | <u> </u> | | 2007-08 | 2008-09 | Percent |
|--|------------------|--------------|-------------------|---------------|------------|
| Description Res | ource Codes | Object Codes | Unaudited Actuals | Budget | 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 | 89,563.39 | 50,224.00 | -43.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 5630.00° | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 715.88 | 0.00 | -100.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 133,521.49 | 200,880.00 | 50.4% |
| Communications | | 5900 | 0.00 | 600.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR | RES | | 223,800.76 | 251,704.00 | 12.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 5,308,483.92 | 1,065,899.00 | -79.9% |
| Land Improvements | | 6170 | 1,603,486.05 | 6,838,991.00 | 326.5% |
| Buildings and Improvements of Buildings | | 6200 | 29,217,477.89 | 60,514,704.00 | 107.1% |
| Books and Media for New School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 163,867.64 | 701,115.00 | 327.9% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 36,293,315.50 | 69,120,709.00 | 90.5% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Supp | port 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/Direct | of Support Costs | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct | a support Costs | | 0.00 | 0.00 | 0.076 |
| TOTAL, EXPENDITURES | | | 36,870,166.18 | 69,556,213.00 | 88.7% |

Unaudited Actuals County School Facilities Fund Expenditures by Object

| | | | | | _ |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | | | | |
| From: All Other Funds | | 8913 | 25,932,392.00 | 38,894,236.00 | 50.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 25,932,392.00 | 38,894,236.00 | 50.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ | | | | | |
| County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 732,125.18 | 15,144.00 | -97.9% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 732,125.18 | 15,144.00 | -97.9% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | ru - 15 x 10 00 | 7 18 18 52 78 180 00 b | |
| Contributions from Restricted Revenues | | 8990 | 2000 2000 | 3000 | |
| Categorical Education Block Grant Transfers | | 8995 | 2000 2005 5000 | 0.00 | 0.00 |
| (e) TOTAL, CONTRIBUTIONS | | | 24 1 1 1 2 1 1 1 1 0 00 R | 130.00 | 0.00 |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 25,200,266.82 | 38,879,092.00 | 54.39 |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|---------------------------------------|--------------|------------------------------|---|--|
| A. REVENUES | | | | in the second | |
| * | | | | | |
| 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 | 48,153,414.00 | 5,054,483.00 | -89.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,440,640.27 | 1,500,000.00 | 4.1% |
| 5) TOTAL, REVENUES | | | 49,594,054.27 | 6,554,483.00 | -86.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | s soud: | | |
| 1) Instruction | 1000-1999 | | ajrus (1871) 21 (1871) | \$000x | 0.0% |
| Instruction - Related Services | 2000-2999 | | | 20.00 20.00 | |
| | 3000-3999 | | | | |
| 3) Pupil Services | 4000-4999 | | | PARTIES AND A PARTIE OF | Charles and Charles and Control |
| 4) Ancillary Services | | | 7000 | | ### ### ### ########################## |
| 5) Community Services | 5000-5999 | | | 7 7 000 | |
| 6) Enterprise | 6000-6999 | | | 2665 2544 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | |
| 7) General Administration | 7000-7999 | | | 42.0000 | |
| 8) Plant Services | 8000-8999 | Except | 36,870,166.18 | 69,556,213.00 | 88.7% |
| 9) Other Outgo | 9000-9999 | 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | · · · · · · · · · · · · · · · · · · · | | 36,870,166.18 | 69,556,213.00 | 88.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) | | | 12,723,888.09 | (63,001,730.00) | -595.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| Interfund Transfers a) Transfers In | | 8900-8929 | 25,932,392.00 | 38,894,236.00 | 50.0% |
| b) Transfers Out | | 7600-7629 | 732,125.18 | 15,144.00 | -97.9% |
| 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 | 10 00 | F. 10.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 25,200,266.82 | 38,879,092.00 | 54.3% |

| Description | Eurotion Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 | Percent |
|---|----------------|--------------|--|-----------------|--|
| Description | Function Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | 37,924,154.91 | (24,122,638.00) | -163.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | ·-] | | |
| a) As of July 1 - Unaudited | | 9791 | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,632,927.35 | 41,557,082.26 | 1043.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 41,557,082.26 | 17,434,444.26 | -58.0% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 20:00 | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 200 (200 (200 (200 (200 (200 (200 (200 | 1000 | |
| General Reserve | | 9730 | 0.000 | 0.000 | ###################################### |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | ender ver |
| Designated for Economic Uncertainties | | 9770 | 28 70 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 | 41,557,082.26 | | |
| d) Unappropriated Amount | | 9790 | | 17,434,444.26 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|--|---------------|------------------------------|---|-----------------------|
| A. REVENUES | | | | | |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 1.000 | 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 | 53.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | ************************************** | | 53.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| | | | | and the second | |
| 1) Certificated Salaries | | 1000-1999 | 4 4 4 20 00 E | 5.0 | k.≱∵ |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct | | 7100-7299, | | · | |
| Support Costs) | | 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 3 28.0 00 | 000 | \$1,5% 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) | | - | 53.00 | 0,00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 | | 0000 0075 | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | | 2,000 C C C C C C C C C C C C C C C C C C | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| | | | | 2000 00 | |
|--|----------------|--------------|--|-------------------|------------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | 53.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | ! | | | |
| Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 53.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | <u>.</u> | 0.00 | 53.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 53.00 | New |
| 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 | s. 976,0°00 | 0.00 | Kijani, rožiji i 10.0% |
| Prepaid Expenditures | • | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | a magnethio of | | |
| General Reserve | | 9730 | 0.00 | 0.00 | is a follow |
| 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 | PARTICIPATION AND ADMINISTRATION | 53.00 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|---|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash a) in County Treasury | | 9110 | 53.00 | | |
| The state of the state of | , | 9111 | 0.00 | | |
| | • | 9120 | 0.00 | | |
| b) in Banks | | | | | |
| 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 | - | | 53.00 | | |
| 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 | WATER CO. CO. CO. CO. CO. CO. CO. CO. CO. CO. | | 0.00 | | ÷ |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 53,00 | | |

| | | | | | |
|---|----------------|--------------|-------------------|---------|------------|
| | | | 2007-08 | 2008-09 | Percent |
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | 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 | 53.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investment | ts | 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 | | | 53.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 53.00 | 0.00 | -100.0% |

| | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
|--|----------------|--------------|---|---|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | | | | ight Company of the Company Company of the Company | |
| Books and Other Reference Materials | | 4200 | 0.00 | 6060 | 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 R | esource Codes Object Code | 2007-08 Unaudited Actuals | 2008-09 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 | 0.00 | 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 EXPENDITE | JRES | 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 | 0300 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect/Direct Su | pport Costs) | 0.00 | 0.00 | 0.0% |
| 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/Dir | rect Support Costs) | 0.00 | 0.00 | 0.0% |
| | | | | |
| TOTAL, EXPENDITURES | · | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | 1 | | |
| 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% |

| | · · · · · · · · · · · · · · · · · · · | | | | · |
|---|---------------------------------------|--------------|--|-----------------------------------|---|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates | | | | | |
| of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| uses | | | | | |
| Transfers of Funds from | | | | | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | · | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 34, 36, 14, 20,000 - 18, 14, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15 | 48 1. 5. 5. 6.00 48 2. 5. 6.00 | 19 19 19 19 19 19 19 19 19 19 19 19 19 1 |
| Contributions from Restricted Revenues | | 8990 | 12 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 | 000 | 105 p. 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| Categorical Education Block Grant Transfers | | 8995 | AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. | TO COMP | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | A 0000 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

| | | | 2007-08 | 2008-09 | Percent |
|---|----------------|---------------------|--|---|------------|
| Description | Function Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| A. REVENUES | | | 44. 103. j | 4 | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 70:00 | 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 | 53.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | · | 53.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2000 | 26,000 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 1 0.00 | 1 1 5 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | di 3 4 4 4 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 0.00 | 200% |
| 4) Ancillary Services | 4000-4999 | | 4.22.372.9000 | | 0.0% |
| 5) Community Services | 5000-5999 | | 1 | 2 2 2 2 000 | 0.002 |
| 6) Enterprise | 6000-6999 | | 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 3 | 0.0% |
| 7) General Administration | 7000-7999 | | | 0100 | 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 - B9) | | | 53.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | 0.00 | 0.004 |
| 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 | 20.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 53.00 | 0.00 | 100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 53.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 53.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 53.00 | New |
| 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 | # F0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 00.00 | 0.00 | 100% |
| General Reserve | | 9730 | 17/2 37 10/00: | 5 mg (7,2 - 5 ; 0,00) | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts Designated for Economic Uncertainties | | 9770 | 0.00 | | 64 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| Designated for Economic officertainties | | 9110 | ** | TO A THE PARTY OF | 2000年1月1日 100 |
| 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 Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | Ollaudited Actuals | Duaget | |
| 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 | 25,710.00 | 25,100.00 | -2.4% |
| 5) TOTAL, REVENUES | | | 25,710.00 | 25,100.00 | -2.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 1 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299. 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 7 10 00 | 54 1 2 2 2 30 00 | 26.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | 25 740 00 | 25 400 00 | 2.49/ |
| D. OTHER FINANCING SOURCES/USES | | | 25,710.00 | 25,100.00 | -2.4% |
| Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 24,809.50 | 25,000.00 | 0.8% |
| 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 | | | (24,809.50) | (25,000.00) | 0.8% |

| | | | 2007-08 | 2008-09 | Percent |
|---|----------------|--------------|-------------------|--------------------|-----------------------------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| E. NET INCREASE (DECREASE) IN FUND | | | į | | |
| BALANCE (C + D4) | | | 900.50 | 100.00 | -88.9% |
| | | | | | |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,275.33 | 5,175.83 | 21.1% |
| | | 6700 | | | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,275.33 | 5,175.83 | 21.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| , | | | | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,275.33 | 5,175.83 | 21.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,175.83 | 5,275.83 | 1.9% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | | 16 (1 ⁴⁸) 16 (10 00%) |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| r repaid Experiolities | | 3113 | 0.00 | | |
| All Others | | 9719 | ine el all'estoco | Secrement to 1000. | Seath in 12 00% |
| General Reserve | | 9730 | 22.75.20.00! | | the string ook |
| Legally Restricted Balance | j. | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | 37.40 | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the University of Coincid | | | | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | • | 9775 | 0.00 | 0.00 | 0.0% |
| arrestments and sashin sound producty | | 5110 | 0.00 | 0.00 | 0.070 |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 5,175.83 | | |
| d) Unappropriated Amount | | 9790 | | 5,275.83 | |

| | | | 2007-08 | 2008-09 | Percent |
|--|---------------|--------------|-------------|---------|------------|
| Description R | esource Codes | Object Codes | | Budget | Difference |
| G. ASSETS | | - | | | |
| 1) Cash a) in County Treasury | | 9110 | 5,122.83 | | |
| | | | | | |
| 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 | 53.00 | | |
| 4) Due from Grantor Government | | 9290 | 0 00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 60.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | ····· | 5,175.83 | | |
| 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 | | | | | |
| (must agree with line F2) (G10 - H7) | | | 5,175.83 | | |

| Description | Resource Codes _ Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 210.00 | 100.00 | -52.4% |
| Net Increase (Decrease) in the Fair Value of Investment | s 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | |
| All Other Local Revenue | 8699 | 25,500.00 | 25,000.00 | -2.0% |
| All Other Transfers In from All Others | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | 25,710.00 | 25,100.00 | -2.4% |
| TOTAL, REVENUES | | 25,710.00 | 25,100.00 | -2.4% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 0000 | 0.00 | |
| 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 Improvement | its | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 7. 3. 3. 0.00° | 0.00 | 7 m/s 25 m/s 1 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description Re | esource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 EXPENDITE | JRES | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | 1 | | |
| 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/Direct Su | pport 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/Dir | rect Support Costs) | ······································ | 0.00 | 0.00 | 0.0% |
| | | | | | |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 24,809.50 | 25,000.00 | 0.8% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 24,809.50 | 25,000.00 | 0.8% |

| | Bassuras Cod | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|---|-------------------|--|
| Description OTHER SOURCES/USES | Resource Codes | Object Codes | Ollaudited Actuals | Budget | Dinerence |
| 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 | 10 00 000 000 000 000 000 000 000 000 0 | 285 ¥ 0.00 | ###################################### |
| Contributions from Restricted Revenues | | 8990 | FL 6 000 | 2000 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (24,809.50) | (25,000.00) | 0.8% |

| A. REVENUES 1) Revenue Limit Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | unction Codes | 8010-8099 8100-8299 8300-8599 | 0.00 | Budget 8 | Difference |
|---|---------------|-------------------------------------|--|---|---|
| 1) Revenue Limit Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | 8100-8299 8300-8599 | 0.00 | | 0.0% |
| 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | 8100-8299 8300-8599 | 0.00 | | 0.0% |
| 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | 8300-8599 | | 0.00 | |
| 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | | i | | 0.0% |
| 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services | | 8600-8799 | 25,710.00 | 25,100.00 | -2.4% |
| Instruction Instruction - Related Services | | | 25,710.00 | 25,100.00 | -2.4% |
| 2) Instruction - Related Services | | | | | |
| · | 1000-1999 | | | | . S. 1984 (1860) |
| 0.5.40 | 2000-2999 | | 35 10 00 | 4 4 4000 | F10000% |
| 3) Pupil Services | 3000-3999 | | 2,000 | 10000 10000 10000 10000 | 7.3 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. |
| 4) Ancillary Services | 4000-4999 | | 1 2 3 5 0 00 | | 1000 |
| 5) Community Services | 5000-5999 | | 10000 E 2000 | 42 1 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 | Language (All 1007) |
| 6) Enterprise | 6000-6999 | | 300 *********************************** | 1000 mg | 24 o 22 |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 907 |
| 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. EXCÉSS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 25,710.00 | 25,100.00 | -2.4% |
| D. OTHER FINANCING SOURCES/USES | | - | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers in | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 24,809.50 | 25,000.00 | 0.0% |
| Other Sources/Uses 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 | 2402000 | 100% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | 0000-0000 | A STATE OF THE PARTY OF THE PAR | INVESTIGATION OF THE PROPERTY | MAN WILLSON WILLIAM CONTRACTOR OF THE PARTY |

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Tunction codes | Object Codes | Onaddited Actuals | Duuget | Difference |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 900.50 | 100.00 | -88.9% |
| | | | 300.50 | 100.00 | -00.370 |
| F. FUND BALANCE, RESERVES | | I | į | | İ |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,275.33 | 5,175.83 | 21.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,275.33 | 5,175.83 | 21.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,275.33 | 5,175.83 | 21.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,175.83 | 5,275.83 | 1.9% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 200000 | | *** > * 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | | 0.00 | 25 15 00% |
| General Reserve | | 9730 | #15 1035 10 10 10 | 0.00 | 0.096 |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 70.00 | 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 | 5,175.83 | | |
| d) Unappropriated Amount | | 9790 | | 5,275.83 | |

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|---|--|--|
| Description | Resource codes | Object Codes | Oradio (Co. Co. Co. Co. Co. Co. Co. Co. Co. Co. | | United States |
| A. REVENUES | | | | | |
| | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.007 | ita: " 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 22,384.80 | 11,285.00 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,997,390.76 | 2,223,832.00 | -25.8% |
| 5) TOTAL, REVENUES | | ····· | 3,019,775.56 | 2,235,117.00 | -26.0% |
| B. EXPENDITURES | | | | | |
| | | | 11.57 | 100 | |
| 1) Certificated Salaries | | 1000-1999 | erc at Talkgoo | A Less de Motor | 300° 27° 40° 60° 60° 60° 60° 60° 60° 60° 60° 60° 6 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 200 | fire the later of 10.0% |
| 3) Employee Benefits | | 3000-3999 | 6 Maria 12 3 May 0 00 | 2 2 2 0 00 | 0.00% |
| 4) Books and Supplies | | 4000-4999 | * same = 24 - 24 0 00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1-20.00 | 0.00 | 44.970% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | | Pe 2 |
| 7) Other Outgo (excluding Transfers of Indirect/Direct | | 7100-7299, | 1 694 440 99 | | 50.70 |
| Support Costs) | | 7400-7499 | 1,684,110.02 | 830,243.00 | -50.7% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 7 A 6 00 | 1 10 001 | 体的一个工业军士8000% |
| 9) TOTAL, EXPENDITURES | ····· | | 1,684,110.02 | 830,243.00 | -50.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B9) | | | 1,335,665.54 | 1,404,874.00 | 5.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 21,134.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 19 0.00 | ************************************** | 27-13-45 F-2 10:0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 21,134.00 | New |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|--|----------------------|---|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | | | 1,335,665.54 | 1,426,008.00 | 6.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,463,307.90 | 2,798,973.44 | 91.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,463,307.90 | 2,798,973.44 | _ 91.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,463,307.90 | 2,798,973.44 | 91.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,798,973.44 | 4,224,981.44 | 50.9% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | # FF 18,000 | 5.0000 | 00/3 |
| Stores | | 9712 | 4.50 (3.45) 2000 | 3 (1986) 1 (1986) | 1374 23 23 2007 |
| Prepaid Expenditures | | 9713 | 11,82 (1813,000) | | |
| All Others | | 9719 | 41.5 20.00 | | (1) 0 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) |
| General Reserve | | 9730 | LEE OF LACOC | | |
| Legally Restricted Balance | | 9740 | 0.00 | F. 12 1 600 | |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0000 | 0.00 | 10.0% |
| Designated for the Unrealized Gains of | | | | | |
| Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | ************************************** | V F F 95000. | 1000 |
| c) Undesignated Amount | | • 9790 | 2,798,973.44 | | |
| d) Unappropriated Amount | | 9790 | 對新規的確認 | 4,224,981.44 | |

| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|--|----------------|--------------|--|-------------------|-----------------------|
| G. ASSETS | | , | | | |
| 1) Cash | | 0440 | 2.702.072.41 | | |
| a) in County Treasury | | 9110 | 2,798,973.44 | | |
| 1) Fair Value Adjustment to Cash in County Tre | easury | . 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 | 10 at 15 at 15 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 5 1 5 1 5 0 000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| 7) Prepaid Expenditurés | | 9330 | (A) (A) (B) (O) (O) | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 2,798,973.44 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 1 25 T 5 2000 | | |
| 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 | | | | | |

| | | <u> </u> | | | |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 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 | 22,384.80 | 11,285.00 | -49.6% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 22,384.80 | 11,285.00 | -49.6% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 2,811,640.07 | 2,144,977.00 | -23.7% |
| Unsecured Roll | | 8612 | 62,784.40 | 45.00 | -99.9% |
| Prior Years' Taxes | | 8613 | 270.81 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 97,982.48 | 71,142.00 | -27.4% |
| Penalties and Interest from Delinguent Non-Revenue | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 24,713.00 | 7,668.00 | -69.0% |
| Net Increase (Decrease) in the Fair Value of Investmer | nts | 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 | | | 2,997,390.76 | 2,223,832.00 | -25.8% |
| TOTAL, REVENUES | | | 3,019,775.56 | 2,235,117.00 | -26.0% |

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

| Description F | Resource Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|---------------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect/Direct S | upport Costs) | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 980,000.00 | 0.00 | -100.0% |
| Bond Interest and Other Service | | | | | |
| Charges | | 7434 | 704,110.02 | 830,243.00 | 17.9% |
| 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/D | irect Support Costs |) | 1,684,110.02 | 830,243.00 | -50.7% |
| | | | | | |
| TOTAL, EXPENDITURES | | | 1,684,110.02 | 830,243.00 | -50.7% |

| | | | 2007-08 | 2008-09 | Percent |
|--|----------------|--------------|-------------------|-----------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of | | | | | |
| Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 21,134.00 | New |
| (c) TOTAL, SOURCES | | | 0.00 | 21,134.00 | New |
| USES | | | | | |
| Transfers of Funds from | | _ | _ | | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d) | | | 0.00 | 21,134.00 | New |

| | , <u> </u> | | | | |
|---|--|---------------------|--|-------------------|-----------------------|
| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
| A. REVENUES | 1 unction codes | Object Oddes | P. S. S. S. S. S. S. S. S. S. S. S. S. S. | Budget | Difference |
| A. NEVEROLO | | | | | 1.14. |
| 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 | 22,384.80 | 11,285.00 | -49.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,997,390.76 | 2,223,832.00 | -25.8% |
| 5) TOTAL, REVENUES | | | 3,019,775.56 | 2,235,117.00 | -26.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 20000 | | 2.5 2.2 2.3 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | A SECTION OF THE SECT | sir 4 (2003 S000) | |
| 3) Pupil Services | 3000-3999 | | 3. 3.5. 2.0.00 | 0.00 | 00% |
| 4) Ancillary Services | 4000-4999 | | 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 11.0000 | 100% |
| 5) Community Services | 5000-5999 | | 9 9 000 | 0.00 | |
| 6) Enterprise | 6000-6999 | | 0.000 | 1,000 | 27.5 |
| 7) General Administration | 7000-7999 | | 10.00 | 63 - 7 57 EU | 0.0% |
| 8) Plant Services | 8000-8999 | | £ £ 5 | 0.00 | .0109% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,684,110.02 | 830,243.00 | -50.7% |
| 10) TOTAL, EXPENDITURES | | | 1,684,110.02 | 830,243.00 | -50.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES | | | | | |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | Bennandan eile om er de State de de de State de de State de de State de de State de de State de de State de de | | 1,335,665.54 | 1,404,874.00 | 5.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | · | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 21,134.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | COF 100.000 | 7 S 2 2 2000 | 2000年 2006年2月第00% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 21,134.00 | 0.0% |

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

| Description | Function Codes | Object Codes | 2007-08 Unaudited Actuals | 2008-09 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | |
| BALANCE (C + D4) | , s | | 1,335,665.54 | 1,426,008.00 | 6.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,463,307.90 | 2,798,973.44 | 91.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,463,307.90 | 2,798,973.44 | 91.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,463,307.90 | 2,798,973.44 | 91.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,798,973.44 | 4,224,981.44 | 50.9% |
| Components of Ending Fund Balance a) Reserve for | | | | | |
| Revolving Cash | | 9711 | | 0.00 | 0.07/ |
| Stores | | 9712 | <u> </u> | | 007 |
| Prepaid Expenditures | | 9713 | 906 | | C:10/ |
| All Others | | 9719 | 1000 v.co. | 5 (0 no | jc <u>.00</u> |
| General Reserve | | 9730 | 0.00 | 1,200,000 | 0.99 |
| Legally Restricted Balance | | 9740 | 000 | an Parasiouo | 10.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | • | 9770 | 70.00 | | 12.7 EL 14-F-0310.0% |
| 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 | | | |
| c) Undesignated Amount | | 9790 | 2,798,973.44 | | |
| d) Unappropriated Amount | | 9790 | | 4,224,981.44 | |

2007-08 Unaudited Actuals Bond Interest and Redemption Fund Analysis of Bonded Indebtedness

| BOND DESCRIPTION | | Debt Service #67561 | Debt Service #67562 | Total |
|--|---------|------------------------|------------------------|----------------|
| OUTSTANDING BONDED INDEBTEDNESS | July 1 | 14,000,000.00 | 0.00 | 14,000,000.00 |
| Bonds from Acquired District | , | 1 | | 0.00 |
| Bonds Sold | | 0.00 | 20,000,000.00 | 20,000,000.00 |
| Subtotal | | 14,000,000.00 | 20,000,000.00 | 34,000,000.00 |
| Less: Bonds to Acquiring District | | | | 0.00 |
| Less: Bonds Redeemed | | 980,000.00 | 0.00 | 980,000.00 |
| OUTSTANDING BONDED INDEBTEDNESS | June 30 | 13,020,000.00 | 20,000,000.00 | 33,020,000.00 |
| | | | | |
| Restricted Balance, July 1 | 2007-08 | 1,463,307.90 | 0.00 | 1,463,307.90 |
| 2. Tax Receipts | 2007-08 | 1,919,834.50 | 1,052,843.26 | 2,972,677.76 |
| State and Federal Apportionments | 2007-08 | | | 0.00 |
| Other Designated Revenue | 2007-08 | 32,995.40 | 14,102.40 | 47,097.80 |
| 5. Subtotal (Sum of lines 1 through 4) | | 3,416,137.80 | 1,066,945.66 | 4,483,083.46 |
| 6. Less: Actual Expenditures or Other Uses | 2007-08 | 1,684,110.02 | 0.00 | 1,684,110.02 |
| 7. Restricted Balance, June 30 | | | | |
| (Line 5 minus 6) | 2007-08 | 1,732,027.78 | 1,066,945.66 | 2,798,973.44 |
| 8. Estimated Tax Receipts on the | - | | | |
| Unsecured Roll | 2008-09 | | | 0.00 |
| Estimated State and Federal | | | | |
| Apportionments | 2008-09 | | | 0.00 |
| 10. Other Estimated Revenue | 2008-09 | | | 0.00 |
| 11. Subtotal (Sum of lines 7 through 10) | | 1,732,027.78 | 1,066,945.66 | 2,798,973.44 |
| 12. Amount Budgeted for Expenditures, | | | | |
| Other Uses, Transfers, and/or Reserve | 2008-09 | | | 0.00 |
| 13. Maximum Amount: District Secured Tax | Į , | | | |
| Requirements (Line 12 minus 11) | 2008-09 | (1,732,027.78) | (1,066,945.66) | (2,798,973.44) |
| 14. TAX RATE (For use by County Auditor | 1 | | | |
| or entry of data secured from auditor) | | | | |
| a) COMPUTED | 2008-09 | 0.00560 | 0.00770 | 0.01330 |
| b) LEVIED | 2008-09 | 0.00560 | 0.00770 | 0.01330 |

| | 2007-08 U | naudited Ac | tuals | 20 | 008-09 Budg | et | |
|---|--------------------|--|---|----------------------|-------------------------|----------------------------------|--|
| Description | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limi ADA | |
| ELEMENTARY | 120220000000000000 | Massa Maria Massa Massa Maria Massa | 0.070.00 | 0.574.00 | | T | |
| General Education | | | 9,679.82 | 9,571.30 | 9,571.30 | 9,622.07 | |
| a. Kindergarten | 1,020.98 | 1,020.98 | | | | | |
| b. Grades One through Three | 3,216.29 | 3,216.29 | | | | | |
| c. Grades Four through Six | 3,223.60 | 3,223.60 | 1 | | | | |
| d. Grades Seven and Eight | 2,155.46 | 2,155.46 | Maria de la companya della companya | | | | |
| e. Opportunity Schools and Full-day Opportunity Classes | | | | | | | |
| f. Home and Hospital | 3.86 | 3.86 | | | | | |
| g. Community Day School | 6.32 | 6.32 | | | | | |
| 2. Special Education | | - | | | | | |
| a. Special Day Class | 271.34 | 271.34 | 271.34 | 271.34 | 271.34 | 271.34 | |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7]) | 6.19 | 6.19 | 6.19 | 6.19 | 6.19 | 6.19 | |
| c. Nonpublic, Nonsectarian Schools - Licensed | | | | | | | |
| Children's Institution | | | | | | | |
| 3. TOTAL, ELEMENTARY | 9,904.04 | 9,904.04 | 9,957.35 | 9,848.83 | 9,848.83 | 9,899.60 | |
| HIGH SCHOOL | | | | | | | |
| General Education | | | 5,606.05 | 5,511.68 | 5,511.68 | 5,540.91 | |
| a. Grades Nine through Twelve | 5,339.09 | 5,339.09 | | | | | |
| b. Continuation Education | 202.52 | 202.52 | | | | | |
| c. Opportunity Schools and Full-day Opportunity Classes | | | | | | | |
| d. Home and Hospital | 9.22 | 9.22 | | | | | |
| e. Community Day School | 23,13 | 23.13 | | | | | |
| 5. Special Education | | | | | | | |
| a. Special Day Class | 133.08 | 133.08 | 133.08 | 133.08 | 133.08 | 133.08 | |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7]) | 11.67 | 11.67 | 12.19 | 11.67 | 11.67 | 11.67 | |
| c. Nonpublic, Nonsectarian Schools - Licensed | | | | | | | |
| Children's Institution | | İ | | | | | |
| 6. TOTAL, HIGH SCHOOL | 5,718.71 | 5,718.71 | 5,751.32 | 5,656.43 | 5,656.43 | 5,685.66 | |
| COUNTY SUPPLEMENT | | | | | | | |
| 7. County Community Schools (E.C.1982[a]) | | | | | | | |
| a. Elementary | 16.85 | 16.85 | 1685 | 15.42 | 15.42 | 15.42 | |
| b. High School | | | | | A I | | |
| 8. Special Education | | | | | | | |
| a. Special Day Class - Elementary | 89.21 | 89.21 | 89.21 | 90.26 | 90.26 | 90.26 | |
| b. Special Day Class - High School | | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | 7 | | | |
| d. Nonpublic, Nonsectarian Schools - High School | | | | | | | |
| e. Nonpublic, Nonsectarian Schools - Licensed | | | 1 | | | | |
| Children's Institution - Elementary | 1.60 | 1.60 | 1.60 | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed | | 1.00 | 1,00 | | | | |
| Children's Institution - High School | | | | | | ļ | |
| 9. TOTAL, ADA REPORTED BY | | | 1 | | | 1 | |
| COUNTY OFFICES | 107.66 | 107.66 | 90.81 | 105.68 | 105.68 | 105.68 | |
| 10. TOTAL, K-12 ADA | 107.00 | 107.00 | 30.01 | 100.00 | 100.00 | 100.00 | |
| (sum lines 3, 6, and 9) | 15,730.41 | 15,730.41 | 15,799.48 | 15,610.94 | 15,610.94 | 15,690.94 | |
| 11. ADA for Necessary Small Schools | 13,730.41 | 13,730.41 | 15,755.40 | 15,010.94 | 15,010.54 | 10,000.54 | |
| also included in lines 3 and 6. | | | | | | | |
| 12. REGIONAL OCCUPATIONAL | | | - | | | | |
| いた いたいいいかた いいいけん いいいがた | | 1 | I . | | 1 | • | |

| | 2007-08 U | Inaudited Ac | tuals | 2 | 008-09 Budg | et |
|--|-----------|--------------|----------------------|----------------------|-------------------------|----------------------------------|
| Description | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limi ADA |
| CLASSES FOR ADULTS | | - | | | | - |
| 13. Concurrently Enrolled Secondary Students | 74.93 | 74.93 | 74.93 | 74.93 | 74.93 | 74.93 |
| 14. Adults Enrolled, State Apportioned | 361.15 | 361.15 | 361.15 | 373.91 | 373.91 | 373.91 |
| 15. Students 21 Years or Older and | | | | | | |
| Students 19 or Older Not | | | | | | |
| Continuously Enrolled Since Their | | | | | | |
| 18th Birthday, Participating in | | | | | | |
| Full-Time Independent Study | 16.16 | 16.16 | 16.16 | 16.16 | 16.16 | 16.16 |
| 16. TOTAL, CLASSES FOR ADULTS | | | | | | |
| (sum lines 13 through 15) | 452.24 | 452.24 | 452.24 | 465.00 | 465.00 | 465.00 |
| 17. Adults in Correctional Facilities | | | | | | |
| 18. TOTAL, ADA | | | | | | |
| (sum lines 10, 12, 16, and 17) | 16,182.65 | 16,182.65 | 16,251.72 | 16,075.94 | 16,075.94 | 16,155.94 |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 19. ELEMENTARY | | | | 92,869.00 | 92,869.00 | 92,869.00 |
| 20. HIGH SCHOOL | | | | 115,753.00 | 115,753.00 | 115,753.00 |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| (sum lines 19 and 20) | 0.00 | 0.00 | 0.00 | 208,622.00 | 208,622.00 | 208,622.00 |
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. ADA for 5th & 6th Hours | 5.70 | 5.70 | 5.70 | 5.64 | 5.64 | 5.64 |
| b. Pupils Hours for 7th & 8th Hours | | | | | | |
| 23. HIGH SCHOOL | | | | | | |
| a. ADA for 5th & 6th Hours | 53.56 | 53.56 | 53.56 | 54.87 | 54.87 | 54.87 |
| b. Pupils Hours for 7th & 8th Hours | | | | | | <u> </u> |
| CHARTER SCHOOLS | | | | | | |
| 24. Charter ADA Funded Through the Block Grant | | | | | | 1 |
| a. Charters Sponsored by Unified Districts - Resident | İ | | 1 | | | |
| (E.C. 47660) (applicable only for unified districts with | 1 | 1 | | | | 1 |
| Charter School General Purpose Block Grant Offset | | | 1 | | | |
| recorded on line 30 in Form RL) | | | · | | | |
| b. All Other Block Grant Funded Charters | | ļ | | | ļ | |
| 25. Charter ADA Funded Through the Revenue Limit | | | | | | <u> </u> |
| 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 | 1 | | | l | 1 | 1 |

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

2007-08 Unaudited Actuals

| FEDERAL PROGRAM NAME | NCLB:TITLE I PART A BASIC GRANT | NCLB: TITLE I MIGRANT ED | IDEA BASIC LOCAL ASSIST PART B | IDEA PRESCHOOL GRANT (AGE 3-5) SEC 619 PART B | IDEA PRESCHOOL LOCAL ENTITLE, PART B | IDEAL LOCAL STAFF DEVE GRANT, PART B | VOC PROGRAMS: VOC & APPLIES TECH |
|-------------------------------------|---------------------------------------|-----------------------------|---|---|--|--|--|
| FEDERAL CATALOG NUMBER | 84.01 | 84.011 | 84.027 | 84.173 | 84.027A | 84.027A | 84.048 |
| RESOURCE CODE | 3010 | 3060 | 3310 | 3315 | 3320 | 3340 | 3550 |
| REVENUE OBJECT | 8290 | 8290 | 8181 | 8182 | 8182 | 8182 | 8290 |
| LOCAL DESCRIPTION (if any) | 0290 | 0290 | 0101 | 0102 | 0102 | 0102 | 02.00 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 133,634.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 828,540.00 | 84,843.00 | 2,134,560.00 | 71,274.00 | 172,000.00 | 0.00 | 69,668.00 |
| b. Transferability (NCLB) | 020,040.00 | 04,040.00 | 2,104,000.00 | 71,214.00 | 172,000.00 | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a and 2b) | 828,540.00 | 84,843.00 | 2,134,560.00 | 71,274.00 | 172.000.00 | 0.00 | 69,668.00 |
| 3. Required Matching Funds/Other | 020,0 10.00 | 0 1,0 10.00 | 2,101,000.00 | 7 1,21 1.00 | .,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 962,174,00 | 84.843.00 | 2.134.560.00 | 71,274,00 | 172.000.00 | 0.00 | 69,668.00 |
| REVENUES | 002,171.00 | 01,010.00 | 2,101,000.00 | 71,274.00 | 112,000.00 | 0.00 | |
| 5. Revenue Deferred from Prior Year | 40,112.00 | 14,930.00 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 |
| 6. Cash Received in Current Year | 836,152.00 | 84,843.00 | 1,567,661.00 | 53,456.00 | 129,084.00 | 0.00 | 33,082.00 |
| 7. Contributed Matching Funds | 333/33/33 | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 551,155,55 | | | |
| 8. Total Available | | | | | | | |
| (sum lines 5, 6, & 7) | 876,264,00 | 99,773.00 | 1,567,661,00 | 53,456,00 | 129,084.00 | 3.00 | 33,082.00 |
| EXPENDITURES | | | · · · · · · · · · · · · · · · · · · · | · | | | |
| 9. Donor-Authorized Expenditures | 741,057.00 | 75,453.00 | 2,088,164.00 | 68,307.00 | 171,534.00 | 3.00 | 66,562.00 |
| 10. Non Donor-Authorized | | | · · · · · · · · · · · · · · · · · · · | | | | |
| Expenditures | | | | | | | |
| 11. Total Expenditures | | | | | | | |
| (line 9 plus line 10) | 741,057.00 | 75,453.00 | 2,088,164.00 | 68,307.00 | 171,534.00 | 3.00 | 66,562.00 |
| 12. Amounts Included in | | | | | | | |
| Line 6 above for Prior | | | | | | | |
| Year Adjustments | | | (33,259.00) | (1,264.00) | | | |
| 13. Calculation of Deferred Revenue | | | | | | | |
| or A/P, & A/R amounts | | | | | | | |
| (line 8 minus line 9 plus line 12) | 135,207.00 | 24,320.00 | (553,762.00) | (16,115.00) | (42,450.00) | 0.00 | (33,480.00) |
| a. Deferred Revenue | 135,207.00 | 24,320.00 | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | | 553,762.00 | 16,115.00 | 42,450.00 | | 33,480.00 |
| 14. Unused Grant Award Calculation | | | | | | | |
| (line 4 minus line 9) | 221,117.00 | 9,390.00 | 46,396.00 | 2,967.00 | 466.00 | (3.00) | 3,106.00 |
| 15. If Carryover is allowed, | | | | | | | |
| enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue | | _ | | | | | |
| (line 5 plus line 6 minus line 13a | | | | | | | |
| minus line 13b plus line 13c) | 741,057.00 | 75,453.00 | 2,121,423.00 | 69,571.00 | 171,534.00 | 3.00 | 66,562.00 |

TITLE III,

BILINGUAL ED-

NCLB: TITLE III

2007-08 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

NCLB: TITLE II,

NCLB: TITLE III,

ENHANCING ED IMMIGRANT ED

NCLB: TITLE II,

PRINCIPAL

NCLB: TITLE IV.

SAFE & DRUG

NCLB: TITLE II,

IMPROVING

| FEDERAL PROGRAM NAME | FREE SCHOOLS | TEACH QUALITY | TRAINING | THROUGH TECH | PROGRAM | LEP- STUDENT | DESCRETIONARY |
|-------------------------------------|--------------|----------------|----------|--------------|---|--------------|---------------|
| FEDERAL CATALOG NUMBER | 84.186 | 84.367 | 84.0367 | 84.318 | 84.365 | 84.365 | 84 |
| RESOURCE CODE | 3710 | 4035 | 4036 | 4045 | 4201 | 4203 | 4230 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| Prior Year Carryover | 19,262.00 | 0.00 | 0.00 | 2,803.00 | 0.00 | 215,575.00 | 0.00 |
| 2. a. Current Year Award | 44,454.00 | 345,590.00 | 0.00 | 8,191.00 | 43,740.00 | 323,665.00 | 0.00 |
| b. Transferability (NCLB) | | | | | , | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a and 2b) | 44,454.00 | 345,590.00 | 0.00 | 8,191.00 | 43,740,00 | 323,665.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2c, & 3) | 63,716.00 | 345,590.00 | 0,00 | 10,994.00 | 43,740.00 | 539,240.00 | 0.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | 0.00 | 1,464.00 | 900.00 | 2,809.00 | 0.00 | 59,619.00 | 219.00 |
| 6. Cash Received in Current Year | 17,782.00 | 75,832.00 | 900.00 | 7,877.00 | 34,992.00 | 106,507.00 | 0.00 |
| 7. Contributed Matching Funds | | (10,532.00) | | 7,30,4,33 | 3 1,3 3 - 1,3 3 | | |
| 8. Total Available | | 3:5100=:57 | | | | | |
| (sum lines 5, 6, & 7) | 17,782.00 | 66,764,00 | 1,800,00 | 10,686.00 | 34,992.00 | 166,126,00 | 219.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 42,424.00 | 322,132.00 | 0,00 | 12,067.00 | 0.00 | 187,500.00 | 219.00 |
| 10. Non Donor-Authorized | | | ····· | | | | |
| Expenditures | | | | | | | |
| 11. Total Expenditures | | | | | | | |
| (line 9 plus line 10) | 42,424,00 | 322,132.00 | 0,00 | 12,067.00 | 0.00 | 187,500.00 | 219.00 |
| 12. Amounts Included in | | | | | | | |
| Line 6 above for Prior | | | | | | | |
| Year Adjustments | (3,435.00) | (10,532.00) | | | | | |
| 13. Calculation of Deferred Revenue | (=) (=) | (15,1552.1557) | | | | | |
| or A/P, & A/R amounts | | | | | | | |
| (line 8 minus line 9 plus line 12) | (28.077.00) | (265,900.00) | 1,800.00 | (1,381.00) | 34,992,00 | (21,374.00) | 0.00 |
| a. Deferred Revenue | (20,011100) | (200,000.00) | 1,800.00 | 11,001.007 | 34,992.00 | (21,01,110) | |
| b. Accounts Payable | | | 1,000.00 | | 04,002.00 | | |
| c. Accounts Receivable | 28,077.00 | 265,900.00 | | 1,381.00 | | 21,374.00 | |
| 14. Unused Grant Award Calculation | 20,077.00 | 200,000.00 | | 1,001.00 | | 21,014.00 | |
| (line 4 minus line 9) | 21,292.00 | 23,458.00 | 0.00 | (1,073.00) | 43,740,00 | 351,740.00 | (219.00) |
| 15. If Carryover is allowed, | 21,232.00 | 23,430.00 | 0,00 | (1,073.00) | 73,740.00 | 331,140.00 | (213.00) |
| enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue | | | | | | | |
| (line 5 plus line 6 minus line 13a | | | | | | ! | |
| minus line 13b plus line 13c) | 45.859.00 | 343,196.00 | 0.00 | 12,067.00 | 0.00 | 187,500.00 | 219.00 |
| Tillinus line 130 plus line 130) | 45,659.00 | <u> </u> | 0.00 | 12,007.00 | 0.00 | 167,500.00 | <u> </u> |

126

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| FEDERAL PROGRAM NAME | SCHOOL-TO - WORK/CAREER | INDIAN EDUCATION | LEARN & SERVE AMERICAN SERVICE GRANT | OTHER FEDERAL MEDI-CAL | FUND 11-ADULT ED FAMILY LITERACY | FUND 11 - ADULT ED FAMILY LITERACY | FUND 11-ADULT SECONARY EDUCATION |
|-------------------------------------|----------------------------|---------------------|--|---|--|--|--|
| FEDERAL CATALOG NUMBER | 84.278 | 84.06 | 94.004 | | 84.002 | 84.002 | 84.002 |
| RESOURCE CODE | 4310 | 4510 | 5575 | 5810 | 3905 | 3912 | 3913 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 0.00 | 20,000.00 | 66,199.00 | 0.00 | 7,037.00 | 45,225.00 | 18,278.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a and 2b) | 0.00 | 20,000.00 | 66,199,00 | 0.00 | 7,037.00 | 45,225.00 | 18,278.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | *************************************** | | | |
| (sum lines 1, 2c, & 3) | 0.00 | 20,000.00 | 66.199.00 | 0.00 | 7,037.00 | 45,225.00 | 18,278.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | 117.00 | 0.00 | 90,488.00 | 4,510.00 | 0.00 | 0.00 | 0.00 |
| 6. Cash Received in Current Year | 0.00 | 19,911.00 | 67,671.00 | 0.00 | 5,279.00 | 33,919.00 | 13,708.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available | | | | | | | |
| (sum lines 5, 6, & 7) | 117.00 | 19,911.00 | 158,159.00 | 4,510.00 | 5,279.00 | 33,919.00 | 13,708.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 117.00 | 26,909.00 | 61,138.00 | 782.00 | 7,037.00 | 45,224.00 | 18,278.00 |
| 10. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 11. Total Expenditures | | | | | | | |
| (line 9 plus line 10) | 117.00 | 26,909.00 | 61,138.00 | 782.00 | 7,037.00 | 45,224.00 | 18,278.00 |
| 12. Amounts Included in | | | | | | | |
| Line 6 above for Prior | | | | | | | |
| Year Adjustments | | (89.00) | | | | | |
| 13. Calculation of Deferred Revenue | | | | | | | |
| or A/P, & A/R amounts | | | | | | , | |
| (line 8 minus line 9 plus line 12) | 0.00 | (7,087.00) | 97,021.00 | 3,728.00 | (1,758.00) | (11,305.00) | (4,570.00) |
| a. Deferred Revenue | | | 97,021.00 | 3,728.00 | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 7,087.00 | | | 1,758.00 | 11,305.00 | 4,570.00 |
| 14. Unused Grant Award Calculation | | | | | | | |
| (line 4 minus line 9) | (117.00) | (6,909.00) | 5,061.00 | (782.00) | 0.00 | 1.00 | 0.00 |
| 15. If Carryover is allowed, | | | | | | | |
| enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue | | | | | | | |
| (line 5 plus line 6 minus line 13a | | | | | | | |
| minus line 13b plus line 13c) | 117.00 | 26,998.00 | 61,138.00 | 782.00 | 7,037.00 | 45,224.00 | 18,278.00 |

7

2007-08 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| | FUND 12-CHILD | FUND 12- CHILD | |
|--|--------------------------|-----------------------|--|
| FEDERAL PROGRAM NAME | DEVELOP QUALITY IMPRV | DEV INFANT/TODDLER | TOTAL |
| FEDERAL CATALOG NUMBER | 95.575 | 93.575 | TOTAL |
| RESOURCE CODE | 5035 | 5095 | |
| REVENUE OBJECT | 8290 | 8290 | |
| LOCAL DESCRIPTION (if any) | | | ······································ |
| AWARD | | | |
| 1. Prior Year Carryover | 0.00 | 1.00 | 371,275.00 |
| 2. a. Current Year Award | 909.00 | 2,633.00 | 4,286,806.00 |
| b. Transferability (NCLB) | | | 0.00 |
| c. Adj Curr Yr Award | | | |
| (sum lines 2a and 2b) | 909.00 | 2,633.00 | 4,286,806.00 |
| 3. Required Matching Funds/Other | | | 0.00 |
| 4. Total Available Award | | | |
| (sum lines 1, 2c, & 3) | 909.00 | 2,634.00 | 4,658,081.00 |
| REVENUES | | | |
| 5. Revenue Deferred from Prior Year | 0.00 | 0.00 | 215,171.00 |
| 6. Cash Received in Current Year | 0.00 | 2,633.00 | 3,091,289.00 |
| 7. Contributed Matching Funds | | | (10,532.00 |
| 8. Total Available | | | |
| (sum lines 5, 6, & 7) | 0.00 | 2,633.00 | 3,295,928.00 |
| EXPENDITURES | | | |
| Donor-Authorized Expenditures | 359.00 | 2,633.00 | 3,937,899.00 |
| 10. Non Donor-Authorized | | | |
| Expenditures | | | 0.00 |
| 11. Total Expenditures | | | |
| (line 9 plus line 10) | 359.00 | 2,633.00 | 3,937,899.00 |
| 12. Amounts Included in | | | |
| Line 6 above for Prior | | | (40.570.00) |
| Year Adjustments 13. Calculation of Deferred Revenue | | | (48,579.00) |
| | | | |
| or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (359.00) | 0.00 | (690,550.00) |
| a. Deferred Revenue | (359.00) | 0.00 | 297,068.00 |
| b. Accounts Payable | | 0.00 | 0.00 |
| c. Accounts Receivable | 359.00 | | 987,618.00 |
| 14. Unused Grant Award Calculation | 359.00 | | 967,616.00 |
| (line 4 minus line 9) | 550.00 | 1.00 | 720,182.00 |
| 15. If Carryover is allowed, | 330.00 | 1.00 | 120,102.00 |
| enter line 14 amount here | | | 0.00 |
| 16. Reconciliation of Revenue | | | 5,00 |
| (line 5 plus line 6 minus line 13a | | | |
| minus line 13b plus line 13c) | 359.00 | 2,633.00 | 3,997,010.00 |
| 1 | | | |

2007-08 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| STATE PROGRAM NAME | EMERGENCY REPAIR PROGRAM | HEALTHY STARY TEEN PREG PREVENTION | | TEACHER RECRUIT & RETEN PROG | COMM BASE TUTORING PROGRAM | TOLERANCE EDUCATION PROGRAM | SPEC ED PERSONNEL STAFF DEVE |
|--------------------------------------|---------------------------------------|--|----------|------------------------------------|----------------------------------|-----------------------------------|---------------------------------------|
| RESOURCE CODE | 6225 | 6245 | 6267 | 6275 | 6285 | 6316 | 6535 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | 0000 | | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 0.00 | 0.00 | 0.00 | 41,451.00 | 16,783.00 | 0.00 | 0.00 |
| 2. a. Current Year Award | 450,409.00 | 0.00 | 5,000.00 | 0.00 | 116,798.00 | 0.00 | 3,974.00 |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 450,409.00 | 0.00 | 5,000.00 | 0.00 | 116,798.00 | 0.00 | 3,974.00 |
| 3. Required Matching Funds/Other | · · · · · · · · · · · · · · · · · · · | | 174.00 | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 450,409.00 | 0.00 | 5,174.00 | 41,451.00 | 133,581.00 | 0.00 | 3,974.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | 0.00 | 211.00 | 0.00 | 624.00 | 18,441.00 | 9,171.00 | 0.00 |
| 6. Cash Received in Current Year | 450,409.00 | 0.00 | 5,000.00 | 74,306.00 | 116,798.00 | 0.00 | 2,111.00 |
| 7. Contributed Matching Funds | | | 174.00 | | | | |
| 8. Total Available | | | | | | | |
| (sum lines 5, 6, & 7) | 450,409.00 | 211.00 | 5,174.00 | 74,930.00 | 135,239.00 | 9,171.00 | 2,111.00 |
| EXPENDITURES | | | | | | | |
| Donor-Authorized Expenditures | 450,409.00 | 211.00 | 5,174.00 | 0.00 | 111,546.00 | 2,789.00 | 3,076.00 |
| 10. Non Donor-Authorized | | | | | | į | |
| Expenditures | | | | | | | |
| 11. Total Expenditures | | | | | j | | |
| (line 9 plus line 10) | 450,409.00 | 211.00 | 5,174.00 | 0.00 | 111,546.00 | 2,789.00 | 3,076.00 |
| 12. Amounts Included in Line 6 above | | | | | | | |
| for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue | | | | | | | |
| or A/P, & A/R amounts | | | | | | | |
| (line 8 minus line 9 plus line 12) | 0.00 | 0.00 | 0.00 | • 74,930.00 | 23,693.00 | 6,382.00 | (965.00) |
| a. Deferred Revenue | | · | | 74,930.00 | 23,693.00 | 6,382.00 | |
| b. Accounts Payable | | | | | | | · · · · · · · · · · · · · · · · · · · |
| c. Accounts Receivable | | | | | | | 965.00 |
| 14. Unused Grant Award Calculation | | | | | | | |
| (line 4 minus line 9) | 0.00 | (211.00) | 0.00 | 41,451.00 | 22,035.00 | (2,789.00) | 898.00 |
| 15. If Carryover is allowed, | and the second | | | | | | |
| enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue | | ļ | | } | | | |
| (line 5 plus line 6 minus line 13a | 450 400 00 | | | | 444 540 00 | | 0.070.00 |
| minus line 13b plus line 13c) | 450,409.00 | 211.00 | 5,000.00 | 0.00 | 111,546.00 | 2,789.00 | 3,076.00 |

130

2007-08 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| STATE PROGRAM NAME | TABACCO USE PREVENTION ED (TUPE) GR 4-8 | AG VOCATIONAL INCENTIVE GRANT | ARTS EDUCATION PARTNERSHIP GRANT | EDUCATION TECHNOLOGY | HIGH PRIORITY SCHOOLS GRANT | SCHOOL IMPROVEMENT PROGRAM G K-6 | SCHOOL IMPROVEMENT PROGRAM G 7-12 |
|--------------------------------------|---|-------------------------------------|--|-------------------------|--------------------------------|--|---|
| RESOURCE CODE | 6660 | 7010 | 7018 | 7110 | 7258 | 7260 | 7265 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8311 | 8311 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 547.00 | 3,941.00 | 0.00 | 0.00 | 167,945.00 | 0.00 | 2,542.00 |
| 2. a. Current Year Award | 21,278.00 | 46,704.00 | 0.00 | 671,750.00 | 257,200.00 | 0.00 | 0.00 |
| b. Block Grant Transfers (Obj 8995) | | | | | 7 | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 21,278.00 | 46,704,00 | 0.00 | 671,750,00 | 257,200.00 | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 21,825.00 | 50,645.00 | 0.00 | 671,750.00 | 425,145.00 | 0.00 | 2,542.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | 0.00 | 3,941.00 | 3,463.00 | 0.00 | 87,385.00 | 64,889.00 | 50,452.00 |
| 6. Cash Received in Current Year | 21,701.00 | 36,220.00 | 0.00 | 671,750.00 | 118,951.00 | 0.00 | 0.00 |
| 7. Contributed Matching Funds | | | | 0.00 | | | |
| 8. Total Available | | | | | | | |
| (sum lines 5, 6, & 7) | 21,701.00 | 40,161.00 | 3,463.00 | 671,750.00 | 206,336.00 | 64,889.00 | 50,452.00 |
| EXPENDITURES | | | | | | | |
| Donor-Authorized Expenditures | 20,867.00 | 49,904.00 | 3,463.00 | 671,750.00 | 239,779.00 | 64,889.00 | 50,452.00 |
| 10. Non Donor-Authorized | | | | | | | |
| Expenditures | | | İ | 0.00 | | | |
| 11. Total Expenditures | | | | | | | |
| (line 9 plus line 10) | 20,867.00 | 49,904.00 | 3,463,00 | 671,750.00 | 239,779.00 | 64,889.00 | 50,452.00 |
| 12. Amounts Included in Line 6 above | | | | | | | |
| for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue | | | | | | | |
| or A/P, & A/R amounts | | | | | | | |
| (line 8 minus line 9 plus line 12) | 834.00 | (9,743.00) | 0.00 | 0.00 | (33,443.00) | 0.00 | 0.00 |
| a. Deferred Revenue | 834.00 | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 9,743.00 | | | 33,443.00 | | |
| 14. Unused Grant Award Calculation | | | | | | | |
| (line 4 minus line 9) | 958.00 | 741.00 | (3,463.00) | 0.00 | 185,366.00 | (64,889.00) | (47,910.00) |
| 15. If Carryover is allowed, | | | | | | | |
| enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue | | | | | | | |
| (line 5 plus line 6 minus line 13a | | | | | | | |
| minus line 13b plus line 13c) | 20,867.00 | 49,904.00 | 3,463.00 | 671,750.00 | 239,779.00 | 64,889.00 | 50,452.00 |

2007-08 Unaudited Actuals STATE GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| | INTERNATIONAL | FUND 12-CHILD | 51 N 5 42 OU 11 D | |
|--------------------------------------|--------------------------|--|----------------------------------|--------------|
| STATE PROGRAM NAME | BACCALAUREATE PROGRAM | DEVE: STATE PRESCHOOL | FUND 12-CHILD DEVE: INST MATL | TOTAL |
| O TATE T ROOTONIN TOANIE | TROOTORIN | 11120011002 | DEVE. MOT WATE | IOIAL |
| RESOURCE CODE | 7286 | 6055 | 6144 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| Prior Year Carryover | 0.00 | 10,085.00 | 0.00 | 243,294.00 |
| 2. a. Current Year Award | 25,311.00 | 183,471.00 | 0.00 | 1,781,895.00 |
| b. Block Grant Transfers (Obj 8995) | | | | 0.00 |
| c. Sec 12.40 Transfers (Obj 8998) | | | | 0.00 |
| d. Adj Curr Yr Award | | | | |
| (sum lines 2a, 2b, & 2c) | 25,311.00 | 183,471.00 | 0.00 | 1,781,895.00 |
| 3. Required Matching Funds/Other | | (9,422.00) | | (9,248.00) |
| 4. Total Available Award | | | | |
| (sum lines 1, 2d, & 3) | 25,311.00 | 184,134.00 | 0.00 | 2,015,941.00 |
| REVENUES | | | | |
| 5. Revenue Deferred from Prior Year | 0.00 | 46,172.00 | 2,671.00 | 287,420.00 |
| 6. Cash Received in Current Year | 25,069.00 | 149,865.00 | 0.00 | 1,672,180.00 |
| 7. Contributed Matching Funds | | (9,422.00) | | (9,248.00) |
| 8. Total Available | | | | |
| (sum lines 5, 6, & 7) | 25,069.00 | 186,615.00 | 2,671.00 | 1,950,352.00 |
| EXPENDITURES | | | | |
| Donor-Authorized Expenditures | 25,362.00 | 158,284.00 | 0.00 | 1,857,955.00 |
| 10. Non Donor-Authorized | | | | |
| Expenditures | | | | 0.00 |
| 11. Total Expenditures | | | | |
| (line 9 plus line 10) | 25,362.00 | 158,284.00 | 0.00 | 1,857,955.00 |
| 12. Amounts Included in Line 6 above | | | | |
| for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Deferred Revenue | | | | |
| or A/P, & A/R amounts | | | | |
| (line 8 minus line 9 plus line 12) | (293.00) | 28,331.00 | 2,671.00 | 92,397.00 |
| a. Deferred Revenue | | 28,331.00 | 2,671.00 | 136,841.00 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | 293.00 | | | 44,444.00 |
| 14. Unused Grant Award Calculation | | * * * * * * * * * * * * * * * * * * * | | |
| (line 4 minus line 9) | (51.00) | 25,850.00 | 0.00 | 157,986.00 |
| 15. If Carryover is allowed, | | | | |
| enter line 14 amount here | | | | 0.00 |
| 16. Reconciliation of Revenue | | ĺ | | |
| (line 5 plus line 6 minus line 13a | 05.005.00 | 107 700 00 | | |
| minus line 13b plus line 13c) | 25,362.00 | 167,706.00 | 0.00 | 1,867,203.00 |

2007-08 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| LOCAL PROGRAM NAME | | TOTAL |
|--------------------------------------|------|---------------------------------------|
| RESOURCE CODE | | |
| REVENUE OBJECT | | |
| LOCAL DESCRIPTION (if any) | | · · · · · · · · · · · · · · · · · · · |
| AWARD | | |
| 1. Prior Year Carryover | | 0.00 |
| 2. Current Year Award | | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2, & 3) | 0.00 | 0.00 |
| REVENUES | | |
| 5. Revenue Deferred from Prior Year | | 0.00 |
| 6. Cash Received in Current Year | | 0.00 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available | | |
| (sum lines 5, 6, & 7) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | | 0.00 |
| 10. Non Donor-Authorized | | |
| Expenditures | | 0.00 |
| 11. Total Expenditures | | |
| (line 9 plus line 10) | 0.00 | 0.00 |
| 12. Amounts Included in Line 6 above | | |
| for Prior Year Adjustments | | 0.00 |
| 13. Calculation of Deferred Revenue | | |
| or A/P, & A/R amounts | | |
| (line 8 minus line 9 plus line 12) | 0.00 | 0.00 |
| a. Deferred Revenue | | 0.00 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | | 0.00 |
| 14. Unused Grant Award Calculation | | |
| (line 4 minus line 9) | 0.00 | 0.00 |
| 15. If Carryover is allowed, | | |
| enter line 14 amount here | | 0.00 |
| 16. Reconciliation of Revenue | | |
| (line 5 plus line 6 minus line 13a | | |
| minus line 13b plus line 13c) | 0.00 | 0.00 |

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|---|---|---|---|---|
| 4 | , | _ | , | ١ |

| FEDERAL PROGRAM NAME | MEDI-CAL BILLING | TOTAL |
|-----------------------------------|------------------|------------|
| FEDERAL CATALOG NUMBER | 94 | |
| RESOURCE CODE | 5640 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | | |
| AWARD | | |
| 1. Prior Year Restricted | | |
| Ending Balance | 102,685.00 | 102,685.00 |
| 2. Current Year Award | 32,188.00 | 32,188.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2, & 3) | 134,873.00 | 134,873.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | 32,188.00 | 32,188.00 |
| 6. Amounts Included in Line 5 for | | |
| Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable | | |
| (line 2 minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | |
| c. Current Accounts Receivable | | |
| (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available | | |
| (sum lines 5, 7c, & 8) | 32,188.00 | 32,188.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 12,505.00 | 12,505.00 |
| 11. Non Donor-Authorized | | |
| Expenditures | | 0.00 |
| 12. Total Expenditures | | |
| (line 10 plus line 11) | 12,505.00 | 12,505.00 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year | | |
| (line 4 minus line 10) | 122,368.00 | 122,368.00 |

2007-08 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | TEACHER | ROC/P STATE LOTTERY | | CLASS SIZE REDUCTION | COMMUNITY DAY | CAL-SAFE SUPPORTIVE | CAL-SAFE CHILD CARE AND DEVEL |
|-------------------------------------|-----------|------------------------|---------------|--|---------------|--|----------------------------------|
| STATE PROGRAM NAME | INCENTIVE | UNRESTRICTED | STATE LOTTERY | GRADES K-3 | SCHOOL | SERVICES | SERV |
| | | | | | | | |
| RESOURCE CODE | 80 | 110 | 1100 | 1300 | 2430 | 6091 | 6092 |
| REVENUE OBJECT | 8590 | 8677 | 8590 | 8590 | 8091 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| Prior Year Restricted | | | | | | 11 | |
| Ending Balance | 25,379.00 | 34,482.00 | 1,638,141.00 | 0.00 | 72,485.00 | 68,921.00 | 50,232.00 |
| 2. a. Current Year Award | 0.00 | 35,179.00 | 1,928,933.00 | 3,637,538.00 | 348,168.00 | 138,670.00 | 118,976.00 |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | · · · · · · · · · · · · · · · · · · · | | · · · · · · · · · · · · · · · · · · · | |
| d. Adj Curr Yr Award | | | | | | ***** | |
| (sum lines 2a, 2b, & 2c) | 0.00 | 35,179.00 | 1,928,933.00 | 3,637,538.00 | 348,168.00 | 138,670.00 | 118,976.00 |
| 3. Required Matching Funds/Other | | | | - <u>-</u> | 3,615,00 | | |
| 4. Total Available Award | | | | | | ************************************** | |
| (sum lines 1, 2d, & 3) | 25,379.00 | 69,661.00 | 3,567,074.00 | 3,637,538.00 | 424,268.00 | 207,591.00 | 169,208.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 0.00 | 21,311.00 | 1,158,689.00 | 3,637,538.00 | 330,835.00 | 95,146.00 | 115,337.00 |
| 6. Amounts Included in Line 5 for | | | | ······································ | | | |
| Prior Year Adjustments | | | | | 3,615.00 | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2d minus lines 5 & 6) | 0.00 | 13,868.00 | 770,244.00 | 0.00 | 13,718.00 | 43,524.00 | 3,639.00 |
| b. Noncurrent Accounts Receivable | | | _ | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 13,868.00 | 770,244.00 | 0.00 | 13,718.00 | 43,524.00 | 3,639.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 35,179.00 | 1,928,933.00 | 3,637,538.00 | 344,553.00 | 138,670.00 | 118,976.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 25,379.00 | 6,867.00 | 1,639,095.00 | 3,637,538.00 | 392,701.00 | 118,037.00 | 132,148.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 25,379.00 | 6,867.00 | 1,639,095.00 | 3,637,538.00 | 392,701.00 | 118,037.00 | 132,148.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 0.00 | 62,794.00 | 1,927,979.00 | 0.00 | 31,567.00 | 89,554.00 | 37,060.00 |

132

2007-08 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | | LOTTERY: INSTRUCTIONAL | | SCHOOL SAFETY | SPECIAL EDUCATION | ART & MUSIC | ART, MUSIC & PE |
|-------------------------------------|------------|---------------------------|----------------|-----------------|---|-------------|-----------------|
| STATE PROGRAM NAME | ELAP | MATERIALS | CAREER TECH ED | & VIOLENCE PREV | | BLOCK GRANT | BLOCK GRANT |
| | | | | | | | |
| RESOURCE CODE | 6286 | 6300 | 6377 | 6405 | 6500 | 6760 | 6761 |
| REVENUE OBJECT | 8590 | 8311 | 83114 | 8590 | 8311 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| Prior Year Restricted | | | | | | | |
| Ending Balance | 128,236.00 | 138,349.00 | 33,119.00 | 260,495.00 | 75,579.00 | 282,017.00 | 1,298,509.00 |
| 2. a. Current Year Award | 167,272.00 | 308,123.00 | 2,832.00 | 310,448.00 | 6,504,171.00 | 295,363.00 | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 167,272.00 | 308,123.00 | 2,832.00 | 310,448.00 | 6,504,171.00 | 295,363.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | 5,485,964.00 | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 295,508.00 | 446,472.00 | 35,951.00 | 570,943.00 | 12,065,714.00 | 577,380.00 | 1,298,509.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 167,272.00 | 36,106.00 | 2,832.00 | 192,821.00 | 5,672,991.00 | 147,622.00 | 0.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2d minus lines 5 & 6) | 0.00 | 272,017.00 | 0.00 | 117,627.00 | 831,180.00 | 147,741.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 272,017.00 | 0.00 | 117,627.00 | 831,180.00 | 147,741.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | 4.851,009.00 | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 167,272.00 | 308,123.00 | 2,832,00 | 310,448.00 | 11,355,180.00 | 295,363.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 88,452.00 | 398,073.00 | 35,675.00 | 338,467.00 | 12,065,714.00 | 422,511.00 | 732,705.00 |
| 11. Non Donor-Authorized | | | | | , | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 88,452.00 | 398,073.00 | 35,675.00 | 338,467.00 | 12,065,714.00 | 422,511.00 | 732,705.00 |
| RESTRICTED ENDING BALANCE | | | | 555,157.00 | ,,, | , | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 207,056.00 | 48,399.00 | 276.00 | 232,476.00 | 0.00 | 154,869.00 | 565,804.00 |

2007-08 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | CAHSEE | CAHSEE INDIVIDUAL INTERVENTION | MIDDLE & H.S. SUPPLEMENTAL COUNSELING | ECONÓMIC IMPACT AID (EIA) | ECONOMIC IMPACT AID | GIFTED & TALENTED ED (GATE) | INSTRUCTIONAL MATERIALS FUNDING |
|-------------------------------------|------------|--------------------------------------|---|------------------------------|------------------------|-----------------------------------|---------------------------------------|
| RESOURCE CODE | 7055 | 7056 | 7080 | 7090 | 7091 | 7140 | 7156 |
| REVENUE OBJECT | 8590 | 8311 | 8311 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | 0000 | 0000_ | 0000 | |
| AWARD | | • | | | | | |
| 1. Prior Year Restricted | | | | | | | |
| Ending Balance | 100,306,00 | 10,397.00 | 474,221.00 | 939,683.00 | 59,631.00 | 56,275.00 | 266,242.00 |
| 2. a. Current Year Award | 188,302.00 | | 665,474.00 | 1,621,308.00 | 00,001.00 | 148,047.00 | 1,159,377.00 |
| b. Block Grant Transfers (Obj 8995) | | | 333,111,00 | 1,021,000.00 | | | 11,00,00,00,000 |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | <u></u> | |
| (sum lines 2a, 2b, & 2c) | 188,302.00 | 0.00 | 665,474.00 | 1,621,308.00 | 0.00 | 148,047.00 | 1,159,377.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 288,608.00 | 10,397.00 | 1,139,695.00 | 2,560,991.00 | 59,631.00 | 204,322.00 | 1,425,619.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 188,302.00 | 0.00 | 665,474.00 | 1,621,308.00 | 0.00 | 137,072.00 | 1,043,587.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | - |
| 7. a, Accounts Receivable | | | | | | | |
| (line 2d minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,975.00 | 115,790.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,975.00 | 115,790.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 188,302.00 | 0.00 | 665,474.00 | 1,621,308.00 | 0.00 | 148,047.00 | 1,159,377.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 14,046.00 | 0.00 | 473,798.00 | 1,212,653.00 | 38,756.00 | 133,792.00 | 898,011.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 14,046.00 | 0.00 | 473,798.00 | 1,212,653.00 | 38,756.00 | 133,792.00 | 898,011.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 274,562.00 | 10,397.00 | 665,897.00 | 1,348,338.00 | 20,875.00 | 70,530.00 | 527,608.00 |

| STATE PROGRAM NAME | INSTRUCTIONAL MATERIALS ENGLISH LANG | INSTRUCTIONAL MATERIALS- WILLIAMS CARE | TRANSPORT. HOME TO SCHOOL | TRANSPORT. SPECIAL ED. | SCHOOL BASED COORDINATION | CALIF PEER ASSIST. & REVIEW | CERT STAFF MENTORING PROGRAM |
|-------------------------------------|--|--|---------------------------------|---------------------------|------------------------------|--------------------------------|--|
| RESOURCE CODE | 7157 | 7158 | 7230 | 7240 | 7250 | 7271 | 7276 |
| REVENUE OBJECT | 8590 | 8590 | 8311 | 8311 | 8965 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | 3333 | <u> </u> | | | | Water and the same of the same |
| AWARD | | | | | | | |
| Prior Year Restricted | | | | | | | |
| Ending Balance | 0.00 | 17,406.00 | 95,122.00 | 0.00 | 47,050.00 | 64,347.00 | 0.00 |
| 2. a. Current Year Award | 68,365.00 | | 756,464.00 | 5,552.00 | | 83,162.00 | 13,169.00 |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 68,365.00 | 0.00 | 756,464.00 | 5,552.00 | 0.00 | 83,162.00 | 13,169.00 |
| 3. Required Matching Funds/Other | | | 168,404.00 | 1,397,402.00 | | | 152.00 |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 68,365.00 | 17,406.00 | 1,019,990.00 | 1,402,954.00 | 47,050.00 | 147,509.00 | 13,321.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 68,365.00 | 0.00 | 707,748.00 | 5,194.00 | 0.00 | 83,162.00 | 13,169.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2d minus lines 5 & 6) | 0.00 | 0.00 | 48,716.00 | 358.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | • | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 48,716.00 | 358.00 | 0.00 | 0.00 | 0.00 |
| Contributed Matching Funds | | | | 1,397,402.00 | | | 152.00 |
| 9. Total Available | | | | | | | · |
| (sum lines 5, 7c, & 8) | 68,365.00 | 0.00 | 756,464.00 | 1,402,954.00 | 0.00 | 83,162.00 | 13,321.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 0.00 | 1,014,533.00 | 1,402,954.00 | 0.00 | 81,453.00 | 13,321.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 0.00 | 0.00 | 1,014,533.00 | 1,402,954.00 | 0.00 | 81,453.00 | 13,321.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 68,365.00 | 17,406.00 | 5,457.00 | 0.00 | 47,050.00 | 66,056.00 | 0.00 |

2007-08 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | STAFF DEVE MATH & READING (AB466) | TENTH GRADE COUNSELING | PUPIL RETENTION BLOCK GRANT | TEACHER CREDENTIALING BLOCK GRANT | PREFESSIONAL DEVEL BLOCK GRANT | TARGETED INSTR. IMPROVE BLOCK GRANT | SCHOOL & LIBRARY IMPROVE GRANT |
|-------------------------------------|---|---------------------------|--------------------------------|---|--------------------------------------|---|--------------------------------------|
| RESOURCE CODE | 7294 | 7375 | 7390 | 7392 | 7393 | 7394 | 7395 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| 1. Prior Year Restricted | | | | | | | |
| Ending Balance | 0.00 | 6,135.00 | 57,299.00 | 26,153.00 | 111,912.00 | 150,553.00 | 225,073.00 |
| 2. a. Current Year Award | 197,410.00 | | 440,557.00 | 316,350.00 | 573,146.00 | 547,116.00 | 891,103.00 |
| b. Block Grant Transfers (Obj 8995) | | | , | | <u> </u> | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | _ | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 197,410.00 | 0.00 | 440,557.00 | 316,350.00 | 573,146.00 | 547,116.00 | 891,103.00 |
| 3. Required Matching Funds/Other | | | 487,383.00 | · | | (671,750.00) | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 197,410.00 | 6,135.00 | 985,239.00 | 342,503.00 | 685,058.00 | 25,919.00 | 1,116,176.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 85,243.00 | 0.00 | 364,620.00 | 316,350.00 | 573,146.00 | 436,152.00 | 891,103.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | 2,250.00 | | | 60,044.00 | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2d minus lines 5 & 6) | 112,167.00 | 0.00 | 73,687.00 | 0.00 | 0.00 | 50,920.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 112,167.00 | 0.00 | 73,687.00 | 0.00 | 0.00 | 50,920.00 | 0.00 |
| 8. Contributed Matching Funds | | | 487,383.00 | | | (671,750.00) | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 197,410.00 | 0.00 | 925,690.00 | 316,350.00 | 573,146.00 | (184,678.00) | 891,103.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 85,243.00 | 1,952.00 | 985,239.00 | 296,147.00 | 534,159.00 | 0.00 | 846,376.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 85,243.00 | 1,952.00 | 985,239.00 | 296,147.00 | 534,159.00 | 0.00 | 846,376.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 112,167.00 | 4,183.00 | 0.00 | 46,356.00 | 150,899.00 | 25,919.00 | 269,800.00 |

38

2007-08 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | DISCRETIONARY BLOCK GRANT | DISCRETIONARY BLOCK GRANT | INSTRUCTIONAL, LIBRARY | MAJOR MAINTENANCE | | LOTTERY INSTRUCATIONAL | FUND 11 - ADULT EDUCATION |
|-------------------------------------|------------------------------|------------------------------|---------------------------|---|------------|---------------------------|------------------------------|
| STATE PROGRAM NAME | SITE | DISTRICT | MATERIAL | RESTRICTED | LOTTERY | MATERIALS | APPORTIONMENT |
| RESOURCE CODE | 7396 | 7397 | 7398 | 8150 | 1100 | 6300 | 6390 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8980 | 8560 | 8560 | 8311 |
| LOCAL DESCRIPTION (if any) | | | | | | | |
| AWARD | | | | | | | |
| Prior Year Restricted | | | 7.00 | | | | |
| Ending Balance | 924,991.00 | 348,091.00 | 166,829.00 | 0.00 | 58,486.00 | 13,185.00 | 431,723.00 |
| 2, a. Current Year Award | 6,525.00 | 1,637.00 | | 2,259.00 | 56,504.00 | 8,023.00 | 1,306,778.00 |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award | | | | | | | |
| (sum lines 2a, 2b, & 2c) | 6,525.00 | 1,637.00 | 0.00 | 2,259.00 | 56,504.00 | 8,023.00 | 1,306,778.00 |
| 3. Required Matching Funds/Other | | | | 3,902,565.00 | | | 66,756.00 |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2d, & 3) | 931,516.00 | 349,728.00 | 166,829.00 | 3,904,824.00 | 114,990.00 | 21,208.00 | 1,805,257.00 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 6,525.00 | 1,637.00 | 0.00 | 2,259.00 | 56,504.00 | 8,023.00 | 1,222,108.00 |
| 6. Amounts Included in Line 5 for | | | | , | | | |
| Prior Year Adjustments | | | | | | | 17.00 |
| 7. a. Accounts Receivable | | | | | | • | |
| (line 2d minus-lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,653.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable | | | | | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,653.00 |
| 8. Contributed Matching Funds | | | | 3,902,565.00 | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 6,525.00 | 1,637.00 | 0.00 | 3,904,824.00 | 56,504.00 | 8,023.00 | 1,306,761.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 497,270.00 | 73,279.00 | 96,204.00 | 3,780,968.00 | 103,442.00 | 15,459.00 | 1,590,471.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 497,270.00 | 73,279.00 | 96,204.00 | 3,780,968.00 | 103,442.00 | 15,459.00 | 1,590,471.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 434,246.00 | 276,449.00 | 70,625.00 | 123,856.00 | 11,548.00 | 5,749.00 | 214,786.00 |

138

2007-08 Unaudited Actuals STATE AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | FUND 11- DISCRETIONARY BLOCK GRANT | FUND 12-CHILD CARE DEVELOP BUY OUT | TOTAL |
|--|--|--|---------------|
| RESOURCE CODE | 7396 | 6130 | |
| REVENUE OBJECT | 8590 | 8990 | , |
| LOCAL DESCRIPTION (if any) | 0030 | 0330 | |
| AWARD | | | |
| 1. Prior Year Restricted | | | |
| Ending Balance | 19,408.00 | 0.00 | 8,776,462.00 |
| 2. a. Current Year Award | 0.00 | 0.00 | 22,852,301.00 |
| b. Block Grant Transfers (Obj 8995) | | | 0.00 |
| c. Sec 12.40 Transfers (Obj 8998) | | | 0.00 |
| d. Adj Curr Yr Award | | | |
| (sum lines 2a, 2b, & 2c) | 0.00 | 0.00 | 22,852,301.00 |
| 3. Required Matching Funds/Other | | 10,271.00 | 10,850,762.00 |
| 4. Total Available Award | | | |
| (sum lines 1, 2d, & 3) | 19,408.00 | 10,271.00 | 42,479,525.00 |
| REVENUES | | | |
| 5. Cash Received in Current Year | 0.00 | | 20,075,551.00 |
| 6. Amounts Included in Line 5 for | | | |
| Prior Year Adjustments | | | 65,926.00 |
| 7. a. Accounts Receivable | | | |
| (line 2d minus lines 5 & 6) | 0.00 | 0.00 | 2,710,824.00 |
| b. Noncurrent Accounts Receivable | | | 0.00 |
| c. Current Accounts Receivable | | | |
| (line 7a minus line 7b) | 0.00 | 0.00 | 2,710,824.00 |
| Contributed Matching Funds | <u> </u> | 10,271.00 | 9,977,032.00 |
| 9. Total Available | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 10,271.00 | 32,763,407.00 |
| EXPENDITURES | | | |
| 10. Donor-Authorized Expenditures | 18,854.00 | 10,271.00 | 34,252,013.00 |
| 11. Non Donor-Authorized | | | |
| Expenditures | | | 0.00 |
| 12. Total Expenditures | 40.054.00 | 10.074.00 | 24 052 042 00 |
| (line 10 plus line 11) | 18,854.00 | 10,271.00 | 34,252,013.00 |
| RESTRICTED ENDING BALANCE 13. Current Year | | | |
| (line 4 minus line 10) | 554.00 | 0.00 | 8,227,512.00 |
| (mie 4 minus ime 10) | 354.00 | 0.00 | 0,221,312.00 |

39 75499 0000000 Form CAT

2007-08 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | OTHER LOCAL | TITLE II:ED TECHNOLOGY | | ROP DISTRICT | ROP ONE TIME | | DISTRICTWIDE |
|-----------------------------------|-------------|---------------------------|----------------|--------------|---|----------------|--------------|
| LOCAL PROGRAM NAME | (HOLT) | (ISET) | ROP TRACY HIGH | WIDE | EQUIPMENT | ROP TRACY HIGH | (HOLT) |
| RESOURCE CODE | 9010-9 | 9010 | 9010 | 9010 | 9010 | 9010 | 9010-9 |
| REVENUE OBJECT | 8965 | 8677 | 8677 | 8677 | 8677 | 8677 | 8677 |
| LOCAL DESCRIPTION (if any) | 0 | 1224 | 2982 | 2962 | 2976 | 2982 | 9222 |
| AWARD | | | | | | | |
| Prior Year Restricted | | - , | | | | , | |
| Ending Balance | 250.00 | 0.00 | 0.00 | 1,265.00 | 32,180.00 | 0.00 | 250.00 |
| 2. Current Year Award | 0.00 | 156,413.00 | 5,086.00 | 0.00 | 0.00 | 5,085.00 | 0.00 |
| 3. Required Matching Funds/Other | | | 0,000.00 | | | | |
| 4. Total Available Award | | | | | | | |
| (sum lines 1, 2, & 3) | 250.00 | 156,413.00 | 5,086.00 | 1,265.00 | 32,180.00 | 5,085.00 | 250.00 |
| REVENUES | | | 3,5,5,0 | | | | |
| 5. Cash Received in Current Year | | 174,816.00 | 5,086.00 | 0.00 | 0.00 | 5,085.00 | 0.00 |
| 6. Amounts Included in Line 5 for | | | | | | | |
| Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable | | | | | | | |
| (line 2 minus lines 5 & 6) | 0,00 | (18,403.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Noncurrent Accounts | | | | | *************************************** | | |
| Receivable | | | | | | | |
| c. Current Accounts Receivable | | | ` | | | | |
| (line 7a minus line 7b) | 0.00 | (18,403.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | | |
| 9. Total Available | | | | | | | |
| (sum lines 5, 7c, & 8) | 0.00 | 156,413.00 | 5,086.00 | 0.00 | 0.00 | 5,085.00 | 0.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 0.00 | 169,903.00 | 0.00 | 777.00 | 32,180.00 | 0.00 | 250.00 |
| 11. Non Donor-Authorized | | | | | | | |
| Expenditures | | | | | | | |
| 12. Total Expenditures | | | | | | | |
| (line 10 plus line 11) | 0.00 | 169,903.00 | 0.00 | 777.00 | 32,180.00 | 0.00 | 250.00 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year | | | | | | | |
| (line 4 minus line 10) | 250.00 | (13,490.00) | 5,086.00 | 488.00 | 0.00 | 5,085.00 | 0.00 |

2007-08 Unaudited Actuals LOCAL AWARDS, REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| | | SCHOOL READINESS | EARLY MENTAL | ROC/P LOTTERY INSTRUCTIONAL | | |
|-----------------------------------|-----------------|---------------------|--------------|--------------------------------|--------------|---------------------------------------|
| LOCAL PROGRAM NAME | PLAY - 1ST FIVE | PROGRAM | HEALTH GRANT | MATERIAL | ROP | TOTAL |
| | | | - | | | |
| RESOURCE CODE | 9015 | 9015 | 9150 | 9630 | 9650 | |
| REVENUE OBJECT | 8699 | 8699 | 8699 | 8677 | 8677 | |
| LOCAL DESCRIPTION (if any) | 2722 | 2726 | 2713 | 2962 | 2962 | |
| AWARD | | | | | | |
| Prior Year Restricted | | | | | | |
| Ending Balance | 0.00 | 0.00 | 0.00 | 42,551.00 | 0.00 | 76,496.00 |
| Current Year Award | 672,293.00 | 82,436.00 | 97,373.00 | 5,869.00 | 1,187,518.00 | 2,212,073.00 |
| 3. Required Matching Funds/Other | | | | | | 0.00 |
| 4. Total Available Award | | | | | | |
| (sum lines 1, 2, & 3) | 672,293.00 | 82,436.00 | 97,373.00 | 48,420.00 | 1,187,518.00 | 2,288,569.00 |
| REVENUES | | | | | | |
| 5. Cash Received in Current Year | 268,386.00 | 25,102.00 | 54,575.00 | 5,869.00 | 1,126,547.00 | 1,665,466.00 |
| 6. Amounts Included in Line 5 for | | | | | | |
| Prior Year Adjustments | | | | | | 0.00 |
| 7. a. Accounts Receivable | | | | | | |
| (line 2 minus lines 5 & 6) | 403,907.00 | 57,334.00 | 42,798.00 | 0.00 | 60,971.00 | 546,607.00 |
| b. Noncurrent Accounts | | | | | | |
| Receivable | | | | | | 0.00 |
| c. Current Accounts Receivable | | | | | | |
| (line 7a minus line 7b) | 403,907.00 | 57,334.00 | 42,798.00 | 0.00 | 60,971.00 | 546,607.00 |
| 8. Contributed Matching Funds | | | | | | 0.00 |
| 9. Total Available | | | | | | |
| (sum lines 5, 7c, & 8) | 672,293.00 | 82,436.00 | 97,373.00 | 5,869.00 | 1,187,518.00 | 2,212,073.00 |
| EXPENDITURES | | | | | | · · · · · · · · · · · · · · · · · · · |
| 10. Donor-Authorized Expenditures | 672,293.00 | 82,436.00 | 97,373.00 | | 1,173,917.00 | 2,229,129.00 |
| 11. Non Donor-Authorized | | | | | | |
| Expenditures | | | | | | 0.00 |
| 12. Total Expenditures | | | | | | |
| (line 10 plus line 11) | 672,293.00 | 82,436.00 | 97,373.00 | 0.00 | 1,173,917.00 | 2,229,129.00 |
| RESTRICTED ENDING BALANCE | | | | | | |
| 13. Current Year | | | | | | |
| (line 4 minus line 10) | 0.00 | 0.00 | 0.00 | 48,420.00 | 13,601.00 | 59,440.00 |

2007-08 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

| PARTI - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | (, | 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) | ED No |
|---|----------------------------------|------------|-----------------------------------|------------|----------------|------------|---|--|------------|---|----------|
| 1000 - Certificated Salaries | 63,252,324.08 | 301 | 818,952.26 | 303 | 62,433,371.82 | 305 | 812,364.00 | | 307 | 61,621,007.82 | 30 |
| 2000 - Classified Salaries | 18,062,236.89 | 311 | 407,809.89 | 313 | 17,654,427.00 | 315 | 2,109,547.52 | | 317 | 15,544,879.48 | 31 |
| 3000 - Employee Benefits (Excluding 3800) | 22,476,618.10 | 321 | 1,793,719.69 | 323 | 20,682,898.41 | 325 | 900,498.43 | | 327 | 19,782,399.98 | 32 |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,581,004.61 | 331 | 240,026.87 | 333 | 6,340,977.74 | 335 | 2,988,212.29 | | 337 | 3,352,765.45 | 33 |
| 5000 - Services & (7300) Direct Support | 10,810,031.92 | 341 | 556,877.83 | 343 | 10,253,154.09 | 345 | 1,884,267.67 | | 347 | 8,368,886.42 | 34: |
| | | | ī | OTAL | 117,364,829.06 | 365 | | | TOTAL | 108,669,939.15 | 36 |

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.
- *If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| DADY III AMARIAN IN CLASSICO COMPENSATION (I a describir a final describir a d | Object | | EDI |
|--|-------------|---------------|-----|
| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | 52.075.000.04 | No |
| 1. Teacher Salaries as Per E.C. 41011 | | 53,975,883.91 | ┥ |
| 2. Salaries of Instructional Aides Per E.C. 41011 | · | 3,704,022.65 | 4 |
| 3. STRS | | 4,448,198.60 | 4 |
| 4. PERS | | 335,073.68 | 383 |
| OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 966,726.74 | 38∠ |
| 6. Health & Welfare Benefits (E.C. 41372) | | | |
| (Include Health, Dental, Vision, Pharmaceutical, and | | | 1 |
| Annuity Plans) | 3401 & 3402 | 7,341,507.63 | 385 |
| 7. Unemployment Insurance | | 29,417.67 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 1,144,774.96 | 392 |
| 9. OPEB, Active Employees (E.C. 41372) | 3751 & 3752 | 0.00 | 1 |
| 10. Other Benefits (E.C. 22310) | | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 71,945,605.84 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and | | | 1 |
| Benefits deducted in Column 2. | | 1,025,817.71 | 1 |
| 13a. Less: Teacher and Instructional Aide Salaries and | | | 1 |
| Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 64,304.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and | | | 1 |
| Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 1 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 70,855,484.13 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom | | | |
| Compensation (EDP 397 divided by EDP 369) Line 15 must | | | 1 |
| equal or exceed 60% for elementary, 55% for unified and 50% | | | |
| for high school districts to avoid penalty under provision of E.C. 41372 | | 65.20% | , |
| 16. District is exempt from E.C. 41372 because it meets the provisions | | | 1 |
| under E.C. 41374. (If exempt, enter 'X') | | | 1 |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

| | providence of C.O. 4101 f. | | |
|---|---|----------------|--|
| į | Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 1 | 2. Percentage spent by this district (Part II, Line 15) | 65.20% | |
| | 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) | 108,669,939.15 | |
| | 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

| | Direct Costs | | |
|---|--|------------|---------------|
| | (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000- | Object | |
| | 1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700) | Codes | Program Costs |
| 1 | Certificated Salaries | 1000-1999 | 193,197.04 |
| 2 | Classified Salaries | 2000-2999 | 67,807.09 |
| 3 | Employee Benefits | 3000-3999 | 79,123.78 |
| 4 | Books and Supplies | 4000-4999 | 11,952.31 |
| 5 | Services and Other Operating Expenditures | 5000-5999 | 26,792.22 |
| 6 | Equipment & Replacement | 6400, 6500 | 0.00 |
| 7 | Transfers of Direct Support Costs | 7370, 7380 | 0.00 |
| 8 | Total Program Costs (In accordance with EC 48660.2 (a)) | | |
| | (Sum of lines 1 through 7) | | 378,872.44 |

| Comp | oliance Calculation | Total Program |
|------|--|---------------|
| Ā. | Program Revenues* | |
| | (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319) | 350,907.86 |
| B. | Net Revenues | |
| | (Line A times 90%) | 315,817.07 |
| C. | Program Costs | |
| | (Line 8) | 378,872.44 |
| D. | Difference* | |
| | (Line B minus Line C) (If positive, amount is subject to reduction from the next | |
| | apportionment) | (63,055.37) |

^{*} The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) will use the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|---------------|--------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | 3 | | |
| General Obligation Bonds Payable | 14,000,000.00 | | 14,000,000.00 | 20,000,000.00 | 980,000.00 | 33,020,000.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | 319,946.73 | | 319,946.73 | 99,215.27 | 132,576.00 | 286,586.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 108,970.00 | | 108,970.00 | 69,569.00 | 108,970.00 | 69,569.00 | |
| Governmental activities long-term liabilities | 14,428,916.73 | 0.00 | 14,428,916.73 | 20,168,784.27 | 1,221,546.00 | 33,376,155.00 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0,00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2007-08 Calculations | | | | |
|---|----------------------------|-------------------------|----------------------------|---------------------------|---|----------------------------|
| | Extracted | Calculations | Entered Data/ | Extracted | Calculations | Entered Data/ |
| | Data | Adjustments* | Totals | Data | Adjustments* | Totals |
| A. PRIOR YEAR DATA | | 2006-07 Actual | | | 2007-08 Actual | |
| (2006-07 Actual Appropriations Limit and Gann ADA | | | İ | | | 4. |
| are from district's prior year Gann data reported to the CDE) | | | | | | |
| | | | | | | |
| FINAL PRIOR YEAR APPROPRIATIONS LIMIT | 07 570 741 96 | | 97 679 744 96 | | | 80 520 270 00 |
| (Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column) | 87,578,741.86 16,068.65 | | 87,578,741.86 16,068.65 | | | 89,529,278.08 15,730.41 |
| 2. PRIOR YEAR GANN ADA (PIEIDAU/LINE B9, PY WILLIN) | 10,000.03 | | 10,000.00 | | | 10,730.41 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | · Ac | ljustments to 2006- | 07 | A | djustments to 2007-0 | 08 |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0,00 | | | 0.00 |
| (Cines No bids N4 minus No) | | | 9,00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA | | | | | | |
| (Only for district lapses, reorganizations and | | | | | | |
| other transfers, and only if adjustments to the | | | | | | , |
| appropriations limit are entered in Line A3 above) | | | | | eren eren eren eren eren eren eren eren | |
| B. CURRENT YEAR GANN ADA | | 2007-08 P2 Report | | | 2008-09 P2 Estimate | . |
| (2007-08 data should tie to Principal Apportionment | | | [· · · · · · · · | | | |
| Attendance Software reports) | | | | | | |
| 1. Total K-12 ADA (Form A, Line 10) | 15,730.41 | | 15,730.41 | 15,610.94 | | 15,610.94 |
| 2. ROC/P ADA (Form A, Line 12) | | | 0.00 | | | 0.00 |
| 3. Total Charter Schools ADA (Form A, Line 26) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Total Supplemental Instructional Hours (Form A. Lines 21 and 27) | 0.00 | | 0.00 | 208,622.00 | | 208,622.00 |
| (Form A, Lines 21 and 27) 5. Divide Line B4 by 700 (Round to 2 decimal places) | 0.00 | | 0.00 | 200,022.00 | | 298.03 |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5) | | | 15,730.41 | | | 15,908.97 |
| | | | | | | |
| OTHER ADA | | | | | | |
| (From Principal Apportionment Attendance Software) | | | | | | |
| 7. Apprentice Hours - High School 8. Divide Line B7 by 525 (Round to 2 decimal places) | | | 0.00 | | | 0.00 |
| 9. TOTAL CURRENT YEAR GANN ADA | | | 0.00 | | | 0.00 |
| (Sum Lines B6 plus B8) | | | 15,730.41 | | | 15,908.97 |
| - 1004 9000000 of tayen | | | | | | |
| C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | <u></u> | 2007-08 Actual | | | 2008-09 Budget | |
| 1 Homeowners' Exemption (Object 8021) | 322,753.56 | | 322,753,56 | 322,754.00 | İ | 322,754.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 27,061,869.08 | | 27,061,869.08 | 27,098,681.00 | | 27,098,681.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,297,157.38 | | 1,297,157.38 | 1,282,014.00 | <u> </u> | 1,282,014.00 |
| Prior Years' Taxes (Object 8043) Supplemental Taxes (Object 8044) | 31,409.91 845,456.51 | | 31,409.91 845,456.51 | 32,685.00 1,017,624.00 | ļ | 32,685.00 1,017,624,00 |
| Supplemental raxes (Object 8044) Ed, Rev, Augmentation Fund (ERAF) (Object 8045) | 2,362,943.50 | | 2,362,943.50 | 2,330,754.00 | <u> </u> | 2,330,754.00 |
| Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0,00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 60.00 | | 60.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (Objects 8047 & 8625) | | | | | | |
| (Only if not counted in redevelopment agency's limit) | 0.00 | | 0.00 | 0.00 | <u> </u> | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) Penalties and Int. from Delinquent Non-Revenue Limit | 0.00 | | 0.00 | 0.00 | | 0.00 |
| Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools | | | | | | |
| in Lieu of Property Taxes (Object 8096) | (1,638,203.41) | | (1,638,203.41) | (1,595,274.00) | | (1,595,274.00 |
| 16. TOTAL TAXES AND SUBVENTIONS | | | | | | |
| (Lines C1 through C15) | 30,283,446.53 | 0.00 | 30,283,446.53 | 30,489,238.00 | 0.00 | 30,489,238.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| O ITHER LOCAL REVENUES IFUNDS 01. 09. 200 621 | 1 | | 1 | | 1 | |
| · - | | | | | | |
| 17. To General Fund from Bond Interest and Redemption | 0.00 | | 0.00 | 0.00 | | 0.00 |
| | 0.00 | | 0.00 | 0.00 | | 0.00 |

| | | 2007-08 Calculations | | | 2008-09 Calculations | | |
|---|-------------------------------|--|----------------------|------------------------------|--------------------------|----------------------|--|
| | Extracted | 1 | Entered Data/ | Extracted | | Entered Data/ | |
| • | Data | Adjustments* | Totals | Data | Adjustments* | Totals | |
| EXCLUDED APPROPRIATIONS | | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from | | | | | | 1 | |
| objs. 3301 & 3302; do not include negotiated amounts) | | | 0.00 | | | 0.00 | |
| OTHER EXCLUSIONS | | | 0.00 | | | 0.00 | |
| 20. Americans with Disabilities Act | | | | | | } | |
| 21. Unreimbursed Court Mandated Desegregation | | | | | | | |
| Costs | | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 0.00 | <u> </u> | | 0.00 | |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | ļ | | | | } | |
| 24. Revenue Limit State Aid - Current Year (Object 8011) | 65,846,850.00 | | 65,846,850.00 | 64,911,793.00 | | 64,911,793.00 | |
| 25. Revenue Limit State Aid - Prior Years (Object 8019) | 150,944.00 | | 150,944.00 | 0.00 | | 0.00 | |
| 26. Supplemental Instruction - CY (Res. 0000, Object 8311) | 853,770.00 | | 853,770.00 | 637,670.00 | | 637,670.00 | |
| 27. Supplemental Instruction - PY (Res. 0000, Object 8319) | 158,303.00 | | 0.00 158,303.00 | 0.00 | | 0.00 | |
| 28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311) 29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319) | 0.00 | | 0.00 | 0.00 | | 0.00 | |
| 30. ROC/P Apportionment - CY (Res. 6350, Object 8311) | 0.00 | | 0.00 | 0.00 | | 0.00 | |
| 31. ROC/P Apportionment - PY (Res. 6350, Object 8319) | 0.00 | | 0.00 | 0.00 | | 0.00 | |
| 32. Charter Schs. Gen. Purpose Entitlement (Object 8015) | 0.00 | | 0.00 | 0.00 | | 0.00 | |
| 33. Charter Schs. Categorical Block Grant (Object 8480) | 3,361,570.00 | | 0.00 3,361,570,00 | 0.00 3,424,724.00 | | 0.00 3,424,724.00 | |
| 34. Class Size Reduction, Grades K-3 (Object 8434) 35. Class Size Reduction, Grade 9 (Object 8435) | 0.00 | | 0.00 | 0.00 | | 0.00 | |
| 36. SUBTOTAL STATE AID RECEIVED | | | | | | | |
| (Lines C24 through C35) | 70,371,437.00 | 0.00 | 70,371,437.00 | 69,119,083.00 | 0.00 | 69,119,083.00 | |
| | | | | | | | |
| ADD BACK TRANSFERS TO COUNTY | 634,805.00 | | 634,805.00 | 624 009 00 | | 621,008.00 | |
| 37. County Office Funds Transfer (Form RL, Line 32) 38. TOTAL STATE AID (Lines C36 plus C37) | 71,006,242.00 | 0.00 | 71,006,242.00 | 621,008.00 69,740,091.00 | 0.00 | 69,740,091.00 | |
| OV. TOTAL STATE AID (Lines Coo pius Cor) | 11,000,212.00 | 0.00 | . 1,000,2 12.00 | 00,710,001,00 | 0.00 | 00,1 40,00 1.00 | |
| DATA FOR INTEREST CALCULATION | | | | | | | |
| 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 126,690,018.31 | | 126,690,018.31 | 123,815,311.49 | | 123,815,311.49 | |
| 40. Total Interest and Return on Investments | 714,181.45 | | 714,181.45 | 800,000.00 | | 800,000.00 | |
| (Funds 01, 09, and 62; objects 8660 and 8662) | 714,101.43 | | 714,101.43 | 000,000.00 | 1 | 000,000.00 | |
| APPROPRIATIONS LIMIT CALCULATIONS D. PRELIMINARY APPROPRIATIONS LIMIT | | 2007-08 Actual | | | 2008-09 Budget | | |
| Revised Prior Year Program Limit (Lines A1 plus A6) | | | 87,578,741.86 | | | 89,529,278,08 | |
| Inflation Adjustment | | | 1.0442 | | | 1.0429 | |
| Program Population Adjustment (Lines B9 divided | | | | | | | |
| by [A2 plus A7]) (Round to four decimal places) | | | 0.9790 | | | 1.0114 | |
| PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 89.529.278.08 | | | 94.434.503.07 | |
| (Chies D1 times D2 times D3) | | | 03,323,270.00 | | | 54,454,505.07 | |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | | |
| Local Revenues Excluding Interest (Line C18) | | | 30,283,446.53 | | | 30,489,238.00 | |
| 6. Preliminary State Aid Calculation | | | | NEW SHAPE | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line 69 or \$2,400; but not greater | | | | | | | |
| than Line C38 or less than zero) | | | 1,887,649.20 | | | 1,909,076.40 | |
| b. Maximum State Aid in Local Limit | | | | | | | |
| (Lesser of Line C38 or Lines D4 minus D5 plus C23; | | | | | | | |
| but not less than zero) | | | 59,245,831.55 | | | 63,945,265.07 | |
| C. Preliminary State Aid in Local Limit | | | 50 245 831 55 | | | 62 045 266 07 | |
| (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes | | | 59,245,831.55 | | | 63,945,265.07 | |
| a. Interest Counting in Local Limit (Line C40 divided by | | | | | | | |
| (Lines C39 minus C40] times [Lines D5 plus D6c]) | | | 507,558.84 | | | 614,131.70 | |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 30,791,005.37 | | | 31,103,369.70 | |
| State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater | | | | | | , | |
| than Line C38 or less than zero) | | | 58,738,272.71 | | | 63,331,133.37 | |
| Total Appropriations Subject to the Limit | | | , , | | | | |
| a. Local Revenues (Line D7b) | | | 30,791,005.37 | | | | |
| b. State Subventions (Line D8) | | | 58,738,272.71 | | | | |
| C. Less: Excluded Appropriations (Line C23) | | | 0.00 | | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 89,529,278.08 | | | | |
| (Dues nas bids nan uning nac) | بالإعلامة ماسه المعاددة الساه | عابلين سنابط ساساس منافلا الدابان تعميز بالأ | 00,023,210.00 | والمتحدث والمتحددة والمتحددة | حاولت المستشام والمستحدث | | |

| | | 2007-08 | | 2008-09 | | |
|--|---------------------|--------------------------------|-------------------|----------------|---------------|--|
| | | culations 5-tod Bata/ | E-111 | Calculations | Entered Data/ | |
| | Extracted Data Adju | Entered Data/ ustments* Totals | Extracted Data | A di | | |
| | Data Adj | ustments* Totals | Data | Adjustments* | Totals | |
| 10. Adjustments to the Limit Per | | | | | | |
| Government Code Section 7902.1 | | | | | | |
| (Line D9d minus D4; if negative, then zero) | | 0.00 | | | | |
| (and beautiful and general and and | | | | | | |
| If not zero report amount to: | | | | | | |
| Michael C. Genest, Director | | | | | | |
| State Department of Finance | | | | | | |
| Attention: School Gann Limits | | | | | | |
| State Capitol, Room 1145 | | | | | | |
| Sacramento, CA 95814 | | | | | | |
| Summary | 200 | /-08 Actual | | 2008 00 Dudoot | | |
| 11. Adjusted Appropriations Limit | 200 | -vo Actual | 70256 (10255) (I | 2008-09 Budget | | |
| (Lines D4 plus D10) | | 89,529,278.08 | | | 94,434,503.07 | |
| 12. Appropriations Subject to the Limit | | | | | | |
| (Line D9d) | | 89,529,278.08 | | | | |
| * Please provide below an explanation for each entry in the ac | | | | | | |
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| Reed Call | (209) | 830-3200 | | | | |
| Gann Contact Person | | ct Phone Number | | | • | |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services

| A. | Salaries and Benefits - Other General Administration and Centralized Data Processing | |
|----|--|----------------|
| | 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) | 2,408,601.57 |
| | Contracted general administrative positions not paid through payroll | 2,400,001.57 |
| | Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| | b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |
| | | |
| В. | Salaries and Benefits - All Other Activities | |
| | Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 100,382,167.21 |
| C. | Percentage of Plant Services Costs Attributable to General Administration | |
| | (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) | 2.40% |

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

| 0. | 0 | 0 |
|----|---|---|
| | | |

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

| A. | | irect Costs | |
|----|---------|--|----------------|
| | 1. | Other General Administration, less portion charged to restricted resources or specific goals | |
| | | (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9) | 4,730,041.72 |
| | 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals | |
| | | (Function 7700, objects 1000-5999 and 7380, minus Line B10) | 0.00 |
| | 3. | External Financial Audit - Single Audit (Function 7190, objects 5000-5999) | 0.00 |
| | 4. | Staff Relations and Negotiations (Function 7120, objects 1000-5999) | 0.00 |
| | 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| | _ | (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 282,247.88 |
| | 6. | Facilities Rents and Leases (portion relating to general administrative offices only) | 0.00 |
| | 7 | (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| | 7. | Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A1) | 0.00 |
| | | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| | 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 5,012,289.60 |
| | 9. | Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-434,395.70, | 3,012,200.00 |
| | ٥. | minus [2nd prior year indirect cost rate of 3.65% times Line B18]) | 116,689.86 |
| | 10. | | 5,128,979.46 |
| | | | |
| В. | | se Costs Jestination (Functions 1000 1000, objects 1000 5000 expent 5100) | 00 440 042 02 |
| | 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 80,140,913.62 |
| | 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 16,189,055.57 |
| | 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 7,107,499.79 |
| | 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 899,884.91 |
| | 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 300,182.89 |
| | 6. ~ | Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| | 7. | Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999) | 634,456.05 |
| | 8. | External Financial Audit - Other (Function 7191, objects 5000-5999) | 0.00 |
| | 9. | Other General Administration (portion charged to restricted resources or specific goals only) | |
| | | (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, | 0.00 |
| | 10 | resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380) Centralized Data Processing (portion charged to restricted resources or specific goals only) | 0.00 |
| | 10. | | |
| | | (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| | 11 | Plant Maintenance and Operations (all except portion relating to general administrative offices) | 0.00 |
| | • • • • | (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 11,478,080.49 |
| | 12 | Facilities Rents and Leases (all except portion relating to general administrative offices) | 11,470,000:10 |
| | • | (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| | 13. | Adjustment for Employment Separation Costs | 0.00 |
| | | a. Less: Normal Separation Costs (Part II, Line A1) | 0.00 |
| | | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| | 14. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,742,344.18 |
| | 15. | Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 166,936.84 |
| | 16. | Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,565,413.96 |
| | 17. | Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| | 18. | Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 122,224,768.30 |
| C. | Str | aight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| | | r information only - not for use when claiming/recovering indirect costs) | |
| | - | ne A8 divided by Line B18) | 4.10% |
| | - | | |
| D. | | irect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval) ne A10 divided by Line B18) | 4.20% |
| | /I i- | | |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------|---|--|--|--------------|
| A. REVENUES AND OTHER FINANCING SO | OURCES | | | | |
| 1. Beginning Balance | 9791-9795 | 1,660,125.61 | | 144,427.99 | 1,804,553.60 |
| 2. State Lottery Revenue | 8560 | 1,928,932.99 | | 308,123.65 | 2,237,056.64 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 36,500.82 | | 7,105.53 | 43,606.35 |
| 5. Contributions from Unrestricted | | | | | |
| Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available | | | | | |
| (Sum Lines A1 through A5) | | 3,625,559.42 | 0.00 | 459,657.17 | 4,085,216.59 |
| B. EXPENDITURES AND OTHER FINANCI | NG USES | | | | |
| Certificated Salaries | 1000-1999 | 331,578.89 | i | | 331,578.89 |
| 2. Classified Salaries | 2000-2999 | 649,260.94 | | | 649,260.94 |
| 3. Employee Benefits | 3000-3999 | 339,106.46 | | | 339,106.46 |
| 4. Books and Supplies | 4000-4999 | 205,641.70 | | 371,290.65 | 576,932.35 |
| a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 151,445.20 | | | 151,445.20 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5710, 5800 | | | 15242 | 150.40 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5710, 5800 | | | 12 N. 5. | - 32 352 53 |
| 6. Capital Outlay | 6000-6999 | 9,000.00 | · | | 9,000.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | 7200-7299 | 0.00 | | | 0.00 |
| Direct Support 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 Financin | ig Uses | | | | |
| (Sum Lines B1 through B11) | | 1,686,033.19 | 0.00 | 405,509.60 | 2,091,542.79 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 1,939,526.23 | 0.00 | 54,147.57 | 1,993,673.80 |

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.

Unaudited Actuals 2007-08 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

39 75499 0000000 Form NCMOE

| A | | | | | ds 01, 09, and | 1 62 | 2007-08 |
|--|-----|------|--|-------------|----------------|--------------|----------------|
| B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | Se | ctio | n I - Expenditures | | | | |
| (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B) 1. Community Services 2. Capital Outlay 3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero) 2. Expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero) 2. Expenditures before adjustments (From Section IV) All All In000-7999 3,876,868.47 All 1000-7999 1000-7999 1000-7999 1000-7999 1000-7999 1,299,808.79 4 All except 1000-6999 1,299,808.79 4 All except 1000-7999 4 Person 7600-7629 6 A,61,201.72 9 100 7 600-7629 6 A,61,201.72 9 100 7 600-7629 6 A,61,201.72 4 All except 1000-7999 All 2000-7629 7 600-7629 6 A,61,201.72 4 All except 1000-7999 All except 1000-7629 4 All except 1000-7629 All except | A. | Tota | al state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 130,150,536.60 |
| (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B) 1. Community Services 2. Capital Outlay 3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero) 2. Expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero) 2. Expenditures before adjustments (From Section IV) All All In000-7999 3,876,868.47 All 1000-7999 1000-7999 1000-7999 1000-7999 1000-7999 1,299,808.79 4 All except 1000-6999 1,299,808.79 4 All except 1000-7999 4 Person 7600-7629 6 A,61,201.72 9 100 7 600-7629 6 A,61,201.72 9 100 7 600-7629 6 A,61,201.72 4 All except 1000-7999 All 2000-7629 7 600-7629 6 A,61,201.72 4 All except 1000-7999 All except 1000-7629 4 All except 1000-7629 All except | | | a all fodored averagity real patential for NACE | | | | |
| All All 1000-7999 3,876,868.47 | В. | | | | | | |
| (all resources, except federal as identified in Line B) 1. Community Services 2. Capital Outlay 3. Debt Service 3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities 12. Total expenditures before adjustments (Erom Section IV) 13. Charler school expenditure adjustments (From Section IV) 14. In 2500-5999 (200-5999) (200-59 | | | | All | All | 1000-7999 | 3,876,868.47 |
| (all resources, except federal as identified in Line B) 1. Community Services 2. Capital Outlay 3. Debt Service 3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities 12. Total expenditures before adjustments (Erom Section IV) 13. Charler school expenditure adjustments (From Section IV) 14. In 2500-5999 (200-5999) (200-59 | | | | | | | |
| 1. Community Services All 5000-5999 3801-3802 295,021.42 2. Capital Outlay 3. Debt Service All 9100 7200-7299 6000-6999 1,299,808.79 All 9200 7200-7299 0.000 5. Interfund Transfers Out All 9300 7600-7629 6,461,201.72 6. All Other Financing Uses 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which fultion is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | C. | | · · · · · · · · · · · · · · · · · · · | | | | |
| 1. Community Services | | (an | resources, except federal as identified in Line by | | | 1000-7999 | |
| 2. Capital Outlay All except 7100-7199 5000-5999 6000-6999 1,299,808.79 3. Debt Service All 9100 7439 145,362.84 4. Other Transfers Out All 9200 7200-7299 0.00 5. Interfund Transfers Out All 9300 7600-7629 6,461,201.72 6. All Other Financing Uses 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 1 | Community Sarvicas | A.11 | 5000 5000 | except | 205 021 42 |
| 2. Capital Outlay 3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 1. | Community Services | | | 3801-3802 | 295,021.42 |
| 3. Debt Service | | 2. | Capital Outlay | | | 6000-6999 | 1,299,808.79 |
| 3. Debt Service All 9100 7439 145,362.84 4. Other Transfers Out All 9200 7200-7299 0.00 5. Interfund Transfers Out All 9300 7600-7629 6,461,201.72 6. All Other Financing Uses 9100 7699 200 7651 0.00 7. Nonagency All 9200 7651 0.00 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All All 8710 0.00 9. PERS Reduction All All 3801-3802 463,748.40 10. Supplemental expenditures made as a result of a Presidentially declared disaster Manually entered, Must not include expenditures in lines B, C1-C9, D1, or D2 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) Manually entered, Must not include expenditures in lines B, C1-C9, D1, or D2 D. Plus additional MOE expenditures: | | | | | | | |
| 5. Interfund Transfers Out All 9300 7600-7629 6,461,201.72 9100 7699 All 9200 7655 0.0.00 All except 5000-5999. except 9000-9999 3801-3802 1,962,765.19 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All All 8710 0.00 9. PERS Reduction All All 3801-3802 463,748.40 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 3. | Debt Service | Aii | 9100 | | 145,362.84 |
| 5. Interfund Transfers Out All 9300 7600-7629 6,461,201.72 9100 7699 All 9200 7655 0.0.00 All except 5000-5999. except 9000-9999 3801-3802 1,962,765.19 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All All 8710 0.00 9. PERS Reduction All All 3801-3802 463,748.40 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 4 | Other Transfers Out | All | 9200 | 7200-7200 | 0.00 |
| 6. All Other Financing Uses All 9100 7699 All except 1000-7999 7. Nonagency 7. Nonagency 7. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | •• | · · | 741 | 5200 | 7200-7200 | |
| All 9200 7651 0.00 All 9200 7699 0.00 All 9200 7651 0.00 All 92 | | 5. | Interfund Transfers Out | All | 9300 | 7600-7629 | 6,461,201.72 |
| 7. Nonagency 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditure adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | _ | | | 9100 | 7699 | |
| 7. Nonagency 7. Nonagency 7. Nonagency 7. Nonagency 7. Nonagency 7. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 7. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 7. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 7. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 7. Tuition (revenue, in lieu of expenditures, about approximate costs of services for which tuition is received) 7. Tuition (revenue, in lieu of expenditures, about approximate costs of services for services of services for student body activities 7. Tuition (revenue, in lieu of expenditures, about approximate costs of services for services for student body activities) 7. Tuition (revenue, in lieu of expenditures, about approximate costs of services for services for student body activities) 7. Tuition (revenue, in lieu of expenditures made as a result of a presentitures in lieu approximate approximate costs of services for services for student body activities 7. Tuition (revenue, in lieu of expenditures made as a result of a presentitures in lieu approximate approximate costs of services for services | | 6. | All Other Financing Uses | All | | | 0.00 |
| 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | - | | | 5000-5999, | except | 4 000 705 40 |
| costs of services for which tuition is received) All All 8710 0.00 9. PERS Reduction All All 3801-3802 463,748.40 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 7. | Nonagency | 7100-7199 | 9000-9999 | 3801-3802 | 1,962,765.19 |
| 9. PERS Reduction All All 3801-3802 463,748.40 10. Supplemental expenditures made as a result of a Presidentially declared disaster Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) All All 8000-8699 D. Manually entered. Must not include expenditures: All All 8000-8699 D. Manually entered. Must not include expenditures in lines A or D1 Manually entered. Must not include expenditures in lines A or D1 Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | İ | 8. | | | | | |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) Manually entered. Must not include expenditures in lines A or D1 Manually entered. Must not include expenditures in lines A or D1 Manually entered. Must not include expenditures in lines A or D1 10,627,908.36 1000-7143, 7300-7439 minus All All 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 | | | costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) Manually entered. Must not include expenditures in lines A or D1 Manually entered. Must not include expenditures in lines A or D1 Manually entered. Must not include expenditures in lines A or D1 10,627,908.36 1000-7143, 7300-7439 minus All All 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 | | Q | PERS Reduction | ۸۱۱ | Δ" | 3801 3803 | 463 748 40 |
| Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 12. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) expenditures in lines B, C1-C9, D1, or D2 10,627,908.36 1000-7143, 7300-7439 minus and Natl All 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 | | J. | 1 ENGINERACION | All | 1 70 | 3001-3002 | 400,140.40 |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) | | 10. | | | | | |
| allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 10,627,908.36 10,007,143, 7300-7439 minus 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | | | Presidentially declared disaster | expenditure | | 1-C9, D1, or | |
| allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 10,627,908.36 10,007,143, 7300-7439 minus 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | | | | | | | |
| (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) All All 8000-8699 D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 10,627,908.36 1000-7143, 7300-7439 minus 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | | 11. | • | | | | |
| D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 1000-7143, 7300-7439 minus 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 0.00 | | | | | | | 10,627,908.36 |
| 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) All All 8000-8699 0.00 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | | | (· · · · · · · · · · · · · · · · · · | | | 1000-7143, | |
| (funds 13 and 61) (If negative, then zero) 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) All All 8000-8699 Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | D. | | | | | 7300-7439 | |
| 2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) Manually entered. Must not include expenditures in lines A or D1 115,645,759.77 | | 1. | | All | All | 1 1 | 0.00 |
| Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 0.00 | 1 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | 1 | |
| (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 0.00 | | 2. | Expenditures to cover deficits for student body activities | | | | |
| (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section IV) 0.00 | F | Tot | al expenditures before adjustments | | | | |
| F. Charter school expenditure adjustments (From Section IV) | 1 | | | | | | 115,645,759.77 |
| | | | | | | | |
| G. Total expenditures subject to MOE (Line F plus line F) | JF. | Ch | arter school expenditure adjustments (From Section IV) | | | | 0.00 |
| | G | Tot | al expenditures subject to MOF (Line Finlus line F) | | | | 115,645,759.77 |

Unaudited Actuals 2007-08 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

39 75499 0000000 Form NCMOE

| Section II - Expenditures Per ADA | | | 2007-08 Annual ADA/ Exps. Per ADA |
|---|-------|------------|---|
| A. Average Daily Attendance | | | |
| (Form A, Annual ADA column, lines 3, 6, and 26) | | | 15,622.75 |
| | | | |
| B. Supplemental Instructional Hours converted to ADA | 0.00 | Divided by | 0.00 |
| (Form A, Annual ADA column, lines 21 and 27) | 0.00 | 700 | 0.00 |
| C. Total ADA before adjustments (Lines A plus B) | | | 15,622.75 |
| D. Charter school ADA adjustments (From Section IV) | | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | | 15,622.75 |
| F. Expenditures per ADA (Line I.G divided by line II.E) | | | \$7,402.39 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | То | tal | Per ADA |
| Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.) | | | |
| Adjustments to base expenditures (From Section V) | 108,4 | 92,840.85 | 6,805.84 |
| Adjustments to base expenditures (From Section V) Adjusted base expenditures (Line A plus line A.1) | 108 4 | 92,840.85 | 0.00 6,805.84 |
| | | 52,010.00 | 0,000.01 |
| B. Required effort (Line A.2 times 90%) | 97,6 | 643,556.77 | 6,125.26 |
| C. Current year expenditures (Line I.G and line II.F) | 115,6 | 645,759.77 | 7,402.39 |
| D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero) | | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | | MOE | Met |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages) | | 0.00% | 0.00% |

Unaudited Actuals 2007-08 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

39 75499 0000000 Form NCMOE

| SECTION IV - Detail of Charter School Adjustments (use | d in Section I, Line F and Section II, Lir | ne D) |
|--|--|-------------------------|
| Charter School Name | Expenditure Adjustment | ADA Adjustment |
| Total charter school adjustments | 0.00 | 0.00 |
| SECTION V - Detail of Adjustments to Base Expenditure | s (used in Section III, Line A.1) | |
| | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |

Unaudited Actuals 2007-08 General Fund Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

| | | | Teacher Full-Time Ec | uivalents | | Classroo | Pupils Transported | |
|---------------------|---|--|---|--|---|--|---|---|
| | | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| | tistributed Expenditures, Fund 01, Goals 0000 be allocated based on factors input) | | | | | | | |
| | on Factor(s) by Goal: | 459,061.64 FTE Factor(s) | 738,108.68 FTE Factor(s) | 17,534.00 FTE Factor(s) | 0,00 FTE Factor(s) | 3,360,280.04 CU Factor(s) | 0.00 CU Factor(s) | 0.00 PT Factor(s) |
| (Note: A | Illocation factors are only needed for a column if undistributed expenditures in line A.) | rie racion(s) | FIE ration(s) | FIE FACIOI(S) | FIE Facion(s) | CO Pacion(s) | CO Pacion(s) | r i racioi(s) |
| Instructional Goa | ls Description | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | | | |
| 1110 | Regular Education, K-12 | 1.00 | 1.00 | 1.00 | | 1.60 | | |
| 3100 | Alternative Schools | | | | | | | |
| 3200 | Continuation Schools | | | | | | | |
| 3300 | Independent Study Centers | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | |
| 3550 | Community Day Schools | | | | | | · | |
| 3700 | Specialized Secondary Programs | | | | | | | |
| 3800 | Vocational Education | | | | | | | |
| 4760 | Bilingual | | | | | | | |
| 4850 | Migrant Education | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | | | | | | | |
| 6000 | ROC/P | | | | | | | |
| Other Goals | Description | | | | | | | |
| 7110 | Nonagency - Educational | | | | | | | |
| 7150 | Nonagency - Other | | | | | | | |
| 8100 | Community Services | | | | | | | |
| 8500 | Child Care and Development Services | | | | | | | |
| Other Funds | Description | | | | | | | |
| | Adult Education (Fund 11) | | | | | | | |
| • • | Child Development (Fund 12) | | | | | | | |
| | Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation | Factors | 1.00 | 1.00 | 1.00 | 0.00 | 1.60 | 0.00 | 0.00 |

| | | | Direct Costs | | Central Admin | | Total Costs by |
|--------------|--|----------------|--|----------------|--|---------------|------------------|
| | | Direct Charged | Allocated | Subtotal | Costs | Other Costs | Program |
| | | (Schedule DCC) | (Schedule AC) | (col. 1 + 2) | (col. 3 x Sch. CAC line E) | (Schedule OC) | (col. 3 + 4 + 5) |
| Goal | Program/Activity | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 |
| Instructiona | | | | | | N. A. | |
| Goals | , | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 93,179,592.89 | 4,574,984.36 | 97,754,577.25 | 4,295,361.51 | | 102,049,938.76 |
| 3100 | Alternative Schools | 423,698.67 | 0.00 | 423,698.67 | 18,617.43 | | 442,316.10 |
| 3200 | Continuation Schools | 1,167,461.19 | 0.00 | 1,167,461.19 | 51,298.55 | | 1,218,759.74 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 378,872.44 | 0.00 | 378,872.44 | 16,647.75 | _ | 395,520.19 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Vocational Education | 64,217.76 | 0.00 | 64,217.76 | 2,821.75 | | 67,039.51 |
| 4110 | Regular Education, Adult | rei con l | (0)(0)(0) | (0)(0) | | | (0)(0), (6), |
| 4610 | Adult Independent Study Centers | 0.00 | (0)(0)(0) | 0.00 | | | 0).000 |
| 4620 | Adult Correctional Education | (0,000) | | | (0) (00 | | (0,10(0) |
| 4630 | Adult Vocational Education | (9) (0)(0) | BOARD AND AND RESPONDED AND AND AND AND AND AND AND AND AND AN | (0,000) | A STATE OF THE PROPERTY OF THE | | (0)(0)(0) |
| 4760 | Bilingual | 18,015.08 | 0.00 | 18,015.08 | 791.59 | | 18,806.67 |
| 4850 | Migrant Education | 26,681.90 | 0.00 | 26,681.90 | 1,172.41 | | 27,854.31 |
| 5000-5999 | Special Education | 14,554,897.99 | 0.00 | 14,554,897.99 | 639,546.00 | | 15,194,443.99 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | · | | |
| 7110 | Nonagency - Educational | 1,902,443.72 | 0.00 | 1,902,443.72 | 83,593.87 | | 1,986,037.59 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 320,603.39 | 0.00 | 320,603.39 | 14,087.40 | | 334,690.79 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Costs | | | | | | | |
| | Food Services | | | | | 0.00 | 0.00 |
| | Enterprise | | | | | 0.00 | 0.00 |
| | Facilities Acquisition & Construction | | | | | 1,086,204.55 | 1,086,204.55 |
| | Other Outgo | | 199220020000000000000000000000000000000 | | | 7,279,784.55 | 7,279,784.55 |
| Other | | | | | | | |
| Funds | Adult Education, Child Development, | | | | | | |
| | Cafeteria, Foundation | | 0.00 | 0.00 | 240,559.52 | | 240,559.52 |
| | Indirects/Admin Charged to Other Funds | | | | (191,419.66) | | (191,419.66) |
| | Total General Fund Expenditures | 112,036,485.03 | 4,574,984.36 | 116,611,469.39 | 5,173,078.12 | 8,365,989.10 | 130,150,536.61 |

Unaudited Actuals 2007-08 General Fund Program Cost Report Schedule of Direct Charged Costs (DCC)

| | · · · · · · · · · · · · · · · · · · · | , , | | | | | | | | | | | |
|------------------------|--|---------------------------|--|---|--------------------------|------------------------------------|----------------------|---------------------------|---------------------------|---|----------------------------------|--------------------------------|---------------|
| | | Instruction | Instructional Supervision and Administration | Library, Media, Technology and Other Instructional Resources | School Administration | Pupil Support Services | Pupil Transportation | Ancillary Services | Community Services | General Administration | Plant Maintenance and Operations | Facilities Rents and Leases | |
| Goal | Type of Program | (Functions 1000- 1999) | (Functions 2100- 2200) | (Functions 2420- 2495) | (Function 2700) | (Functions 3110- 3160 and 3900) | (Function 3600) | (Functions 4000- 4999) | (Functions 5000- 5999) | (Functions 7000- 7999, except 7210)* | (Functions 8100- 8400) | (Function 8700) | Total |
| Instructional Goals | I | | | | | | | | | | , | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 64,912,870.96 | 2,148,236.29 | 3,492,200,33 | 8,104,997.91 | 4,070,851.85 | 1,124,837.02 | 899,884.91 | | | 8,425,713.62 | 0.00 | 93,179,592.89 |
| 3100 | Alternative Schools | 373,273.54 | 38,786.23 | 0.00 | 0.00 | 11,638.90 | 0.00 | 0.00 | | | 0.00 | 0.00 | 423,698.67 |
| 3200 | Continuation Schools | 909,209.69 | 0.00 | 202.76 | 241,457.93 | 0.00 | 0.00 | 0.00 | | | 16,590.81 | 0.00 | 1,167,461.19 |
| 3300 | Independent Study Centers | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0:00 | 0,00 |
| 3550 | Community Day Schools | 170,907.46 | 0.00 | 0.00 | 194,891.13 | 0.00 | 0.00 | 0.00 | | | 13,073.85 | 0.00 | 378,872.44 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 11,035.52 | 0.00 | 0.00 | 21,172.06 | 32,010.18 | 0.00 | 0.00 | | | 0.00 | 0.00 | 64,217.76 |
| 4110 | Regular Education, Adult | 1)(5.8) | .000 | 0,00 | 4.00 | 0.00 | ,te); ©(1 | 7490 | | | (A) egg | ((),4(0)) | 18,0 |
| 4610 | Adult Independent Study Centers | 0(06) | (\$ 00.0) | | G-10 | 0.60 | 9900 | | | | (41606) | 0.(10) | . 1010 |
| 4620 | Adult Correctional Education | (5),4,6) | 6,00 | 9.95 | 000 | (0)/60/ | (2, (4)) | fostell, | | | 19/0/6/ | enco. | 68.00 |
| 4630 | Adult Vocational Education | 3.23 (0.00) | | 0.00 | 0000 | 46.000 | 1,000 | 00400 | | | 1 200 | 2.000 | 0000 |
| 4760 | Bilingual | 18,015.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | | | 0.00 | 0.00 | 18,015.08 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,681.90 | 0.00 | | | 0.00 | 0.00 | 26,681.90 |
| 5000-5999 | Special Education | 12,153,051.33 | 499,312.06 | 717.18 | 2,948.45 | 600,205.90 | 1,296,283.74 | 0.00 | | | 2,379.33 | 0.00 | 14,554,897.99 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | 1 | | | | | | | i | | | | | |
| 7110 | Nonagency - Educational | 1,592,550.04 | 108,273.56 | 546.12 | 191,303.56 | 8,003.58 | 0.00 | 0.00 | 0.00 | 0.00 | 1,766.86 | 0.00 | 1,902,443.72 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 224.83 | 0.00 | 0.00 | | 300,182.89 | 0.00 | 20,195.67 | 0.00 | 320,603.39 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1 | | | | | | | | | | | | | |

0.00 8,479,720,14 Functions 7100-7199 for goals 8100 and 8500

Total Direct Charged Costs

80,140,913.62

2,794,608.14

3,493,666.39

8,756,995.87

4,722,710.41

2,447,802.66

899,884.91

300,182.89

112,036,485.03

0.00

Unaudited Actuals 2007-08 General Fund Program Cost Report Schedule of Allocated Support Costs (AC)

39 75499 0000000 Form PCR

| | | Allocated Support Cos | ets (Based on factors in | put on Form PCRAF) | |
|-------------------|---------------------------------------|-----------------------|--------------------------|--------------------|--------------|
| Goal | Type of Program | Full-Time Equivalents | Classroom Units | Pupils Transported | Total |
| Instructional Goa | als | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,214,704.32 | 3,360,280.04 | 0.00 | 4,574,984.36 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual . | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 0.00 | 0.00 | 0.00 | 0.00 |
| 6000 | ROC/P ** | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | , | | | | |
| • • | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| | Cafeteria (Funds 13 and 61) | arian 1 | 0.00 | | 0.00 |
| Total Allocated S | upport Costs | 1,214,704.32 | 3,360,280.04 | 0.00 | 4,574,984.36 |

158

Printed: 9/2/2008 12:48 PM

2007-08 Program Cost Report Schedule of Central Administration Costs (CAC)

Unaudited Actuals

| A. | Central Administration Costs in General Fund | |
|----|---|----------------|
| ١. | Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 634,456.05 |
| 1 | External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, | 034,430.03 |
| 2 | Objects 1000-7999) | 0.00 |
| 3 | Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 4,730,041.72 |
| 44 | Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999) | 0.00 |
| 5 | Total Central Administration Costs in General Fund | 5,364,497.77 |
| В. | Direct Charged and Allocated Costs in General Fund | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 112,036,485.03 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 4,574,984.36 |
| 3 | Total Direct Charged and Allocated Costs in General Fund | 116,611,469.39 |
| C. | Direct Charged Costs in Other Funds | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 1,742,344.18 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 166,936.84 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 3,565,413.96 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 5,474,694.98 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 122,086,164.37 |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 4.39% |

Unaudited Actuals 2007-08 General Fund Program Cost Report Schedule of Other Costs (OC)

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|---|-------------------------------|----------------------------|---|--------------------------------------|--------------|
| Food Services (Objects 1000-5999, 6400, 6500 and 7380) | 0.00 | | | | 0.00 |
| Enterprise (Objects 1000-5999, 6400 and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 1,086,204.55 | Contract to the second | 1,086,204.55 |
| Other Outgo (Objects 1000-7999) | | | | 7,279,784.55 | 7,279,784.55 |
| Total Other Costs | 0.00 | 0.00 | 1,086,204.55 | 7,279,784.55 | 8,365,989.10 |

| Description | Principal Appt. Software Data ID | 2007-08 Unaudited Actuals | 2008-09 Budget |
|--|---|------------------------------|-------------------|
| BASE REVENUE LIMIT PER ADA | Data 1D | Onaddited Actuals | Duuget |
| | 0025 | 5,879.96 | 6,131.96 |
| Base Revenue Limit per ADA (prior year) | 0025 | 252.00 | |
| 2. Inflation Increase | 0041 | 232.00 | 329.00 |
| 3. All Other Adjustments | 0042, 0323 | | |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA | 0004 | 0 121 00 | C 4C0 0C |
| (Sum Lines 1 through 3) | 0024 | 6,131.96 | 6,460.96 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | Ţ | |
| 5. Total Base Revenue Limit | 0004 | 0.404.00 | 0.400.00 |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 6,131.96 | 6,460.96 |
| b. Revenue Limit ADA | 0033 | 15,799.48 | 15,690.94 |
| c. Total Base Revenue Limit (Line 5a times Line 5b) | 0269 | 96,881,779.38 | 101,378,535.70 |
| Allowance for Necessary Small School | 0489 | | |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | | |
| 8. Meals for Needy Pupils | 0090 | | |
| Special Revenue Limit Adjustments | 0274 | | |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276 | | |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | | |
| 13. Beginning Teacher Salary Incentive Funding | 0138 | 366,198.00 | 319,571.00 |
| 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 | 97,247,977.38 | 101,698,106.70 |
| DEFICIT CALCULATION | | | · |
| 16. Deficit Factor | 0281 | 1.00000 | 0.94643 |
| 17. TOTAL DEFICITED REVENUE LIMIT | | | |
| (Line 15 times Line 16) | 0284 | 97,247,977.38 | 96,250,139.12 |
| OTHER REVENUE LIMIT ITEMS | | | |
| 18. Unemployment Insurance Revenue | 0060 | 26,267.00 | 227,286.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | | |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment | 0205, 0654 | (479,888.00) | (455,386.00) |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS | | - | |
| (Sum Lines 18 and 22, minus Lines 19 through 21) | | (453,621.00) | (228,100.00) |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 96,794,356.38 | 96,022,039.12 |

| | | T | |
|---|---|------------------------------|-------------------|
| Description | Principal Appt. Software Data ID | 2007-08 Unaudited Actuals | 2008-09 Budget |
| REVENUE LIMIT PORTION OF LOCAL SOURCES | | | |
| 25. Property Taxes | 0117 | 31,921,650.00 | 32,084,512.00 |
| 26. Miscellaneous Funds | 0078 | | |
| 27. Community Redevelopment Funds | 0079 | | |
| 28. Less: Charter Schools In-lieu Taxes | 0124 | 1,608,949.00 | 1,595,274.00 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES | | | |
| (Sum Lines 25 through 27, minus Line 28) | 0126 | 30,312,701.00 | 30,489,238.00 |
| 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 | 66,481,655.38 | 65,532,801.12 |
| OTHER ITEMS | | | |
| 32. Less: County Office Funds Transfer | 0458 | 634,805.00 | 621,008.00 |
| 33. Core Academic Program | 9001 | | |
| 34. California High School Exit Exam | 9002 | | |
| 35. Pupil Promotion and Retention and Low STAR Score | | | |
| Programs | 9003 | | |
| 36. Apprenticeship Funding | 9006 | | |
| 37. Community Day School Additional Funding | 9007 | | |
| 38. Basic Aid "Choice"/Court Ordered Voluntary | 0266/0634, | | |
| Pupil Transfer | 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) | | (634,805.00) | (621,008.00) |
| 42. TOTAL, STATE AID PORTION OF REVENUE | | | |
| LIMIT (Sum Lines 31 and 41) | | | |
| (This amount should agree with Object 8011) | | 65,846,850.38 | 64,911,793.12 |
| 43. Less: Revenue Limit State Apportionment Receipts | | | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT | | | |
| (Line 42 minus Line 43) | | 65,846,850.38 | |

| OTHER NON REVENUE LIMIT ITEMS | | | |
|--|------|------------|------------|
| (Should be recorded in Object 8311 beginning in 2007-08) | | | |
| 45. Core Academic Program | 9001 | 358,608.00 | 205,902.00 |
| 46. California High School Exit Exam | 9002 | 299,823.00 | 268,799.00 |
| 47. Pupil Promotion and Retention and Low STAR Score | | | |
| Programs | 9003 | 195,339.00 | 162,969.00 |
| 48. Apprenticeship Funding | 9006 | 0.00 | |
| 49. Community Day School Additional Funding | 9007 | 152,384.00 | 144,896.00 |

| Description | Direct Costs Transfers In 5750 | Interfund Transfers Out 5750 | Indirect/Direct Suppo Transfers In 7350, 7380 | Transfers Out 7350, 7380 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|---|------------------------------------|--|--|--|---|---------------------------------|-------------------------------|
| Description Of GENERAL FUND | <u> </u> | | , | | | | | |
| Expenditure Detail | 13,144.04 | 0.00 | 0.00 | (191,419.66) | 1 | ì | * *- | |
| Other Sources/Uses Detail | | | | | 442,338.98 | 6,461,201.72 | | |
| Fund Reconciliation | | | | Ī | | | 236,369.92 | 5,137,864. |
| 9 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | 0.00 | 1 | ļ | ľ | |
| Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | İ | |
| Fund Reconciliation | | | 1 | l l | | 0.00 | 0.00 | 0. |
| I1 ADULT EDUCATION FUND | | | | 1 | 1 | ľ | | |
| Expenditure Detail | 5,432.10 | 0.00 | 56,671.84 | 0.00 | 1 | | | |
| Other Sources/Uses Detail | | | | L | 64,526.28 | 0.00 | i | |
| Fund Reconciliation | 1 | | | | | į | 137,864.28 | 70,963 |
| 12 CHILD DEVELOPMENT FUND | 2 505 65 | | | 200 | | ļ | 1 | |
| Expenditure Detail Other Sources/Uses Detail | 3,686.65 | 0.00 | 4,610.21 | 0.00 | 0.00 | 0.00 | 1 | |
| Fund Reconciliation | | ļ | | ŀ | | 0.00 | 0.00 | 6,548 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | Ī | | į | | ľ | V.60 | |
| Expenditure Detail | 0.00 | (22,978.67) | 130,137.61 | 0.00 | 1 | ŀ | i | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | 1 | Ĭ · | | | | ì | 0.00 | 157,968 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail Other Sources/Uses Detail | 0.00 | 0.00 | | | 1,084,572.44 | 0.00 | | |
| Fund Reconciliation | İ | | | | 1,004,372.44 | 0.00 | 0.00 | C |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | 1 | | | | 1 | t | 0.00 | |
| Expenditure Detail | 0.00 | 0.00 | | | 1 | 1 | 1 | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 1 | |
| Fund Reconciliation | | | | | | | 0.00 | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | ļ | j | |
| Expenditure Detail Other Sources/Uses Detail | | | | | 5 000 000 00 | 2.00 | 1 | |
| Fund Reconciliation | į | ĺ | | | 5,000,000.00 | 0.00 | 6 000 000 00 | (|
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | • | | | | | ł | 5,000,000.00 | |
| Expenditure Detail | 0.00 | 0.00 | | | | į | 1 | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | İ | b . |
| Fund Reconciliation | 1 | | | | | | 0.00 | |
| 19 FOUNDATION SPECIAL REVENUE FUND | 1 | 1 | | | | | I | |
| Expenditure Detail | 0.00 | 0.00 | | | | 1 | 1 | |
| Other Sources/Uses Detail Fund Reconciliation | | | | | 0.00 | 0.00 | 0.00 | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | } | 0.00 | |
| Expenditure Detail | | | | | | | 1 | |
| Other Sources/Uses Detail | Man and a Committee of the Committee of | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | t | Į. | | | | | 0.00 | (|
| 21 BUILDING FUND | ŀ | | | | i | l | 1 | |
| Expenditure Detail | 0.00 | 0.00 | Market State (1995) | | | | | |
| Other Sources/Uses Detail Fund Reconciliation | | | ł | | 4,429.05 | 20,513,132.65 | 0.00 | 890 |
| 25 CAPITAL FACILITIES FUND | 1 | | | | 1 | ŀ | 0.00 | 090 |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | | | ŀ | ļ | |
| Other Sources/Uses Detail | | | 7 (1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 | | 338,467.30 | 5,135,457.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | Ĭ | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail Fund Reconciliation | 1 | | | | 0.00 | 0.00 | 0.00 | |
| 35 COUNTY SCHOOL FACILITIES FUND | l l | | | | l | ŀ | 0.00 | |
| Expenditure Detail | 715.88 | 0.00 | | | | | į | |
| Other Sources/Uses Detail | | | | | 25,932,392.00 | 732,125.18 | 1 | |
| Fund Reconciliation | 1 | | | | | | 0.00 | |
| 10 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | [| | |
| Other Sources/Uses Detail | 1 | 1 | | | 0.00 | 0.00 | 0.00 | |
| Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | |] | | | | 1 | 0.00 | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 24,809.50 | | |
| Fund Reconciliation | | | | | | | 0.00 | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | ļ | ſ | | |
| Expenditure Detail | | | | | l | 1 | ŀ | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | ŀ | ļ | 0.00 | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail | | | | | ŀ | Į. | } | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | j | |
| Fund Reconciliation | | | | | 0.00 | | 0.00 | 1 |
| 53 TAX OVERRIDE FUND | | | | | | İ | | |
| Expenditure Detail | | | | |] | 1 | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | į | ļ | 0.00 | |
| 56 DEBT SERVICE FUND | | | | | 1 | 1 | ł | |
| Expenditure Detail Other Source / Item Detail | issaus artistiss | | | | 0.00 | | | |
| Other Sources/Uses Detail Fund Reconciliation | 1 | 1 | | | 0.00 | 0.00 | 0.00 | |
| 57 FOUNDATION PERMANENT FUND | 1 | | | | 1 | | 0:00 | |
| Expenditure Detail | 0.00 | 0.00 | | | I | | ļ | |
| Other Sources/Uses Detail | 1 3.00 | 3.00 | Same to the second seco | Section of the second | 0.00 | 0.00 | J | |
| Fund Reconciliation | 1 | Į. | 1 | l I | | | 0,00 | |
| 61 CAFETERIA ENTERPRISE FUND | 1 | | 1 | 1 | [| j | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | . 0.00 | f | i | ĺ | |
| Other Sources/Uses Detail | | | 1 . | | 0.00 | 0.00 | l | |
| Fund Reconciliation | 1 | İ | | | ł | 1 | 0.00 | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | _ | | [| <u> </u> | į | l | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | ľ | |
| Other Sources/Uses Delail | | 1 | THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO | THE RESIDENCE OF THE PERSON OF | 0.00 } | 0.00 | | |

| Description | Direct Costs - Transfers In 5750 | Interfund Transfers Out 5750 | Indirect/Direct Supp Transfers In 7350, 7380 | ort Costs - Interfund Transfers Out 7350, 7380 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|---|------------------------------------|--|--|--|---|---------------------------------|-------------------------------|
| 53 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | ļ | i i | ķ | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | 1 | | | | | 1 | 0.00 | 0.0 |
| 6 WAREHOUSE REVOLVING FUND | 1 | | | | | ł | | |
| Expenditure Detail | 0.00 | 0.00 | | | | 1 | 1 | |
| Other Sources/Uses Detail | 1 | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | [| | | | | ļ. | 0.00 | 0.0 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | ì | |
| Other Sources/Uses Detail | | | | | 0.00 | 0,00 | 0.00 | |
| Fund Reconciliation | | | | | | ŀ | 0.00 | 0.0 |
| 71 RETIREE BENEFIT FUND Expenditure Detail | | | | | | | . [| |
| Other Sources/Uses Detail | CONTRACTOR OF THE PROPERTY OF | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | 1 | | | | | | 0.00 | 0.0 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | 1 | | | | | ł | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | į | |
| Other Sources/Uses Detail | | | | | 0.00 | 0,00 | 1 | |
| Fund Reconciliation | | | | | | | 0.00 | 0.0 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | 1 | |
| Other Sources/Uses Detail | | | P10 30 14 50 | | | | 1 | |
| Fund Reconciliation | | | | | | | 0.00 | 0.0 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | ì | |
| Other Sources/Uses Detail | | | | | | 1112 (1112) | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.0 |
| TOTALS | 22,978.67 | (22,978.67) | 191,419.66 | (191,419.66) | 32,866,726.05 | 32,866,726.05 | 5,374,234.20 | 5,374,234,2 |

Unaudited Actuals 2007-08 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

| Dossántica | EDP No. | Home to School | CD/OI |
|---|---------|----------------|--------------|
| Description SCHEDULE I - PUPIL TRANSPORTATION DATA | EDF NO. | Home-to-School | SD/OI |
| A. ENTER average number of buses used to transport pupils daily to/from school | 008/006 | 21.0 | 24.0 |
| B. 1. ENTER average number of pupils transported daily one way to/from school | 000,000 | 21.0 | 24.0 |
| (excluding extended year) | 020/019 | 1,796.0 | 360.0 |
| ENTER number of pupils included on Line B1 with transportation in IEP | 023/024 | 0.0 | 360.0 |
| C. ENTER total number of miles driven to/from school | 021/022 | 215,860.0 | 221,281.0 |
| D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination | 02022 | 210,000.0 | 221,201.0 |
| of both, for days pupils transported | 030/033 | 3 | 3 |
| SCHEDULE II - COST DATA | 000,000 | 3 | |
| (Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, | | | |
| 7235, 7394, and 7397, Function 3600) | 1 | | |
| | | | |
| (SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600) | | | |
| A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, | 1 1 | | |
| 3752, 3802 and 3902) | | 830,833.44 | 1,056,884.74 |
| B. Books & Supplies (Objects 4200, 4300 and 4400) | | 229,851.08 | 123,041.49 |
| C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300) | | 140.64 | 0.00 |
| 2. Insurance (Objects 5400 and 5450) |) | _ 0.00 | 0.00 |
| 3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600) | | 33,690.73 | 27,628.28 |
| 4. Interprogram/Interfund Transfers (Objects 5710 and 5750) | | (158,558.41) | 0.00 |
| 5. Other Services and Operating Expenditures (Objects 5100 and 5800) | | | |
| (Contracts for repairs should be charged to Object 5600) | | 21,467.10 | 5,882.43 |
| | | | |
| a. ENTER amount included on Line C5 paid to a private contractor to transport pupils | 003/004 | 0.00 | 0.00 |
| 6. Communications (Object 5900) | | 21,361.70 | 0.00 |
| D. Capital Outlay, Lease Purchase & Debt Service | | | |
| (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function | | | • |
| 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, |] | | |
| Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, | | | |
| minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 | 1 | | |
| Object 8972) | | | |
| (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, | 1 | | |
| plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, |) | | |
| minus Fund 01, Resource 7240, Object 8972) | (| 0.00 | 142,760.85 |
| ENTER amount of capital outlay, lease purchase & debt service | | | |
| included on Line D in Home-to-School that belongs in SD/OI as a decrease | } | | |
| to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.) | | | |
| E. Direct Support Costs | 1 | | • |
| Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 | | | |
| (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370) | | 0.00 | 2,379.33 |
| F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1) | 096/095 | 978,786.28 | 1,358,577.12 |
| G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions) | | | |
| 1. Additions | 1 | | |
| 2. Deductions | 1 | | |
| H. Gross Transportation Expense (Line F plus Line G1 minus Line G2) | 094/093 | 978,786.28 | 1,358,577.12 |
| Reimbursement from other districts/county offices/charter or private schools/agencies for transportation | | | |
| expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699) |] | 63,967.74 | 0.00 |
| ENTER amount of Line I that represents reimbursements other than for transportation services | | | |
| (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.) | | | |
| J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1) | 097/098 | 914,818.54 | 1,358,577.12 |
| K. Indirect Costs (Approved indirect cost rate of 3.65% times the sum of Line J minus Line D minus Line D1) | | 33,390.88 | 44,377.29 |
| L. Net Pupil Transportation Expense (Lines J and K) | 100/101 | 948,209.42 | 1,402,954.41 |

Unaudited Actuals 2007-08 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

| Des | cription | EDP No. | Home-to-School | SD/OI |
|---------|---|---------|----------------|--------------|
| SCH | IEDULE III - ALLOWABLE TRANSPORTATION EXPENSE | | | |
| A. N | Net Pupil Transportation Expense (Schedule II, Line L) | | 948,209.42 | 1,402,954.41 |
| В. в | ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, | | | |
| | San Bernardino Unified and San Diego Unified only) | | | |
| C. c | Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils | | | |
| 1 | ENTER payments by your LEA, included in Schedule II, | | | · |
| ļ | Line C5 | | 0.00 | 0.00 |
| 2 | 2. ENTER payments by another LEA, included in Schedule II, | | | |
| 1 | Line C5 | | 0.00 | 0.00 |
| 3 | B. Less: ENTER payments to common carriers and parents, deducted on Line B | | | |
| D. t | Deduction for bus acquisition and/or replacement | | | |
|] 1 | ENTER portion of bus payments included in Schedule II, Line D plus D1 that was | | | |
| 1 | for your pupils (exclude portion other LEAs paid to you as part of their costs) | | | 0.00 |
| 2 | 2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA | | | |
| l | providing services to your LEA | | | 0.00 |
|] 3 | B. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B | | | |
| E. c | Deduction for unallowable costs | | | |
| 1 | ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA | | | |
| 1 2 | 2. Less: ENTER unallowable costs amount included in deduction taken on Line B | | | |
| F. 1 | Fotal Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2) | | 0.00 | 0.00 |
| G. 1 | Bus Operating Expense (Line A minus Line F) | 110/111 | 948,209.42 | 1,402,954.41 |
| H. 1 | Cost Per Mile (Line G divided by Schedule I, Line C) | 120/121 | 4.393 | 6.340 |
| 2 | 2. Cost Per Pupil (Line G divided by Schedule I, Line B1) | 122/123 | 527.956 | 3,897.096 |
| i. E | Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3) | 080/081 | 0.00 | 0.00 |
| J. 1 | ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases | | | |
| | 2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3) | 085/086 | 0.00 | 0.00 |
| K. A | Approved Transportation Expense (Lines G, I and J2) | 130/133 | 948,209.42 | 1,402,954.41 |
| L. 7 | Approved Non-SD/OI Home-to-School Transportation Expense | | | |
| 1 | 1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2) | 132c | 0.00 | |
| 2 | 2. ENTER LEA's computed expense if different than amount calculated in Line L1 | | | |
| <u></u> | (maintain documentation locally) | 132a | | |

| Contact: | Reed Call |
|------------------|-------------------------------|
| Title: | Director, Financial Services |
| Agency: | Tracy Unified School District |
| hone Number/Ext: | (209) 830-3200 |
| E-mail Address: | rcall@tusd.net |

Unaudited Actuals Special Education Maintenance of Effort 2007-08 Actual vs. 2006-07 Actual Companison 2007-08 Expenditures by LEA (LE-CY)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec, Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|-------------|---|---|---|--|--|---|---|---|--------------|---------------------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,485 |
| TOTAL EXPE | NDITURES (Funds 01, 09, & 62; resources 0000-9999) | | X-1 | Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sandan Sanda | | Alle and ball that | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 52,153.80 | 549,745.78 | 6,315,881.51 | i | 6,917,781.09 |
| 2000-2999 | Classified Salaries | 760,449.40 | 0.00 | 0.00 | 0.00 | 0.00 | 682,634.22 | 1,801,286.26 | | 3,244,369.88 |
| 3000-3999 | Employee Benefits | 296,435.34 | 0.00 | 0.00 | 0.00 | 10,177.18 | 328,356.29 | 2,036,635.70 | | 2,671,604.51 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 147,173.25 | 118,756.97 | | 265,930.22 |
| 5000-5999 | Services and Other Operating Expenditures | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 1,339,068.34 | 50,182.22 | | 1,392,199.01 |
| 6000-6999 | Capital Outlay | 63,013.28 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | | 63,013.28 |
| 7130 | State Special Schools | 34,090.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 34,090.00 |
| 7430-7439 | Debt Service | 79,747.57 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | | 79,747.57 |
| | Total Direct Costs | 1,236,684.04 | 0.00 | 0.00 | 0.00 | 62,330.98 | 3,046,977.88 | 10,322,742.66 | 0.00 | 14,668,735.56 |
| 7310 | Transfers of Indirect Costs | 411,974.10 | 0.00 | 0.00 | 0.00 | 0.00 | 52,823.20 | 62,851.05 | | 527,648.35 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 0.00 | | | | | | | | 0.00 |
| | Total Direct Support and Indirect Costs | 411,974.10 | 0.00 | 0.00 | 0.00 | 0.00 | 52,823.20 | 62,851.05 | 0.00 | 527,648.35 |
| | TOTAL COSTS | 1,648,658.14 | 0.00 | 0.00 | 0.00 | 62,330.98 | 3,099,801.08 | 10,385,593.71 | 0.00 | 15,196,383.91 |
| FEDERAL EX | PENDITURES (Funds 01, 09, and 62; resources 3000-59 | | | | | | | | | |
| | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 465,598.41 | 55,552.92 | | 521,151.33 |
| | Classified Salaries | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 366,651.61 | 651,417.41 | | 1,018,069.02 |
| | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 194,207.06 | 196,750.19 | | 390,957.25 |
| | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,597.61 | 4,785.27 | | 18,382.88 1,813.53 |
| | Services and Other Operating Expenditures Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 795.88 0.00 | 1,017.65 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | <u> </u> | 0.00 |
| | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1 400-1 400 | Total Direct Costs | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 1,040,850.57 | 909,523.44 | 0.00 | 1,950,374.01 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 8,445.91 | 62,742.74 | | 71,188.65 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200 | 0.00 |
| | Total Direct Support and Indirect Costs TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,445.91 1,049,296.48 | 62,742.74 972,266.18 | 0.00 | 71,188.65 2,021,562,66 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0,00 |
| | TOTAL COSTS | | | | | | | 24,000 | | 2,021,562.66 |

Unaudited Actuals Special Education Maintenance of Effort 2007-08 Actual vs. 2006-07 Actual Comparison 2007-08 Expenditures by LEA (LE-CY)

| Age Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS | | | · | 2 | 007-08 Expenditure | s by LEA (LE-CY) | | | | | |
|--|------------|--|---------------------------------------|----------|--|--------------------|-------------------------------------|--------------------------------|--|--------------|-----------------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, 8.62; resources 0000-2999, 3310, 3316, 3316, 3316, 3316, 3400, 4, 4000-4999) | bject Code | Description | Education, Unspecified | Services | Program Specialist | Education, Infants | Education, Preschool Students | Ages 5-22 Severely Disabled | Ages 5-22 Nonseverely Disabled | Adjustments* | Total |
| 1000-1996 Certificated Salaries 0.00 | TATE AND L | LOCAL EXPENDITURES (Funds 01, 09, & 62; resources | | | 0, 3375, 3385, 3405 | & 6000-9999) | | 1 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| 2000_2999 Classified Salaries 780,449.40 0.00 0.00 0.00 0.00 315,882.61 1,149,888.85 3,000.3999 Emeritary 2000_2999 2000_200 0.00 0.00 0.00 0.00 0.00 133,375.64 113,971.70 1,000.3999 2000_200 0.00 0.00 0.00 0.00 0.00 0.00 0.00 133,375.64 113,971.70 1,000.3999 2000_200 0.00 0 | | | | | | 1 | 52,153.80 | 84,147.37 | 6,260,328.59 | } | 6,396,629.76 |
| A000-4999 Rooks and Supplies 0.00 0.00 0.00 0.00 0.00 0.00 133.57.64 133977.70 | 2000-2999 | Classified Salaries | 760,449.40 | 0.00 | 0.00 | 0.00 | 0.00 | 315,982.61 | | | 2,226,300.86 |
| S000-5999 Services and Other Operating Expenditures 2,948.45 0.00 0.00 0.00 0.00 1335,27.46 49,164.57 | 3000-3999 | Employee Benefits | 296,435.34 | 0.00 | 0.00 | 0.00 | 10,177.18 | 134,149.23 | 1,839,885.51 | | 2,280,647.26 |
| 8000-8999 Capital Cullisy 5,3,013,28 0.00 | 1000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133,575,64 | 113,971.70 | | 247,547.34 |
| 7130 State Special Schools 3-0,000.0 0.00 0.00 0.00 0.00 0.00 0.00 0 | 000-5999 | Services and Other Operating Expenditures | 2,948.45 | 0.00 | 0,00 | 0.00 | 0.00 | 1,338,272.46 | 49,164.57 | | 1,390,385.48 |
| 1743-749 Debt Service 179747.57 | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 63,013.28 |
| Total Direct Costs | | · | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 34,090.00 |
| Transfers of Indirect Costs | | | | | | 0.00 | | | 0.00 | | 79,747.57 |
| 7350 Transfers of Indirect Costs - Inlerfund | | Total Direct Costs | 1,236,684.04 | 0.00 | 0.00 | 0.00 | 62,330.98 | 2,006,127.31 | 9,413,219.22 | 0,00 | 12,718,361,55 |
| Transfers of Direct Support Costs 0.00 | 7310 | Transfers of Indirect Costs | 411,974.10 | 0.00 | 0.00 | 0.00 | 0.00 | 44,377.29 | 108,31 | | 456,459,70 |
| Transfers of Direct Support Costs - Interfund | 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | | 0.00 |
| PCRA Program Cost Report Allocations Total Direct Support and Indirect Costs 411,974.10 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0 | 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | | 0,00 |
| Total Direct Support and Indirect Costs TOTAL BEFORE OBJECT 8980 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999 Certificated Salaries 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| TOTAL BEFORE OBJECT 8980 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999 Certificate Ostalaries 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | | | | | | | | | | | 0.00 |
| S880 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS | | · · | | ~ | 0.00 | | 0.00 | 44,377.29 | 108.31 | | 456,459,70 |
| Resources (from Federal Expenditures section) TOTAL COSTS | | TOTAL BEFORE OBJECT 8980 | 1,648,658,14 | 0.00 | 0.00 | 0.00 | 62,330.98 | 2,050,504.60 | 9,413,327.53 | 0.00 | 13,174,821.25 |
| COCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) 1000-1999 Certificated Salaries 0.00 0.0 | | Resources (from Federal Expenditures section) | | | | | | | | | 0.00 13,174,821.25 |
| 1000-1999 Certificated Salaries 0.00 | | | 8000-9999) | | State and Company of the said a Calcal State of the State of the | | ALCOHOLOGICA CONTRACTOR | | a la describir de la companya de la companya de la companya de la companya de la companya de la companya de la | | , 1917. 1921.20 |
| 2000-2999 Classified Salaries 0.00 0 | | , , , , | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 620.76 | | 620.76 |
| 3000-3999 Employee Benefits 0.00 0.0 | 000-2999 | Classified Salaries | · · · · · · · · · · · · · · · · · · · | | | | | | | | 2,045,95 |
| Soud-5999 Services and Other Operating Expenditures 2,948.45 0,00 0.0 | 000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 507,86 | | 507.86 |
| Contributions from Unrestricted Revenues to State Contributions fr | 000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,372.77 | | 24,372.77 |
| 7130 State Special Schools 0.00 | 000-5999 | Services and Other Operating Expenditures | 2,948.45 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 5,266.47 | | 8,214.92 |
| Table Tabl | 000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Direct Costs 2,948.45 0,00 0,00 0,00 0,00 0,00 0,00 32,813.81 0,00 | 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | | 0,00 |
| 7310 Transfers of Indirect Costs | 430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Transfers of Indirect Costs - Interfund 0.00 | | Total Direct Costs | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,813.81 | 0.00 | 35,762.26 |
| 7370 Transfers of Direct Support Costs 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Transfers of Direct Support Costs - Interfund 0.00 0 | 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | | 0.00 |
| Transfers of Direct Support Costs - Interfund 0.00 0 | 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 2,948.45 0.00 0.00 0.00 0.00 0.00 0.00 32,813.81 0.00 8091, 8099 Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) 8980 Contributions from Unrestricted Revenues to State | 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8091, 8099 Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) 8980 Contributions from Unrestricted Revenues to State | • | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| resources except 0000, goals 5000-5999) 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) 8980 Contributions from Unrestricted Revenues to State | | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,813.81 | 0.00 | 35,762.26 |
| Resources (from Federal Expenditures section) 8980 Contributions from Unrestricted Revenues to State | | resources except 0000, goals 5000-5999) | | | | | | | | | 2,592,592.69 |
| Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | 8980 (| Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, 87240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & | | | | | | | | | 0.00 6,248,411.38 |
| TOTAL COSTS | | TOTAL COSTS | | 20.00 | 477.00 | | | | | | 8,876,766.33 |

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2007-08 Actual vs. 2006-07 Actual Comparison 2006-07 Expenditures by LEA (LE-PY)

| | 07 Expenditures | A. State and Local | B. Local Only |
|-------|---|--------------------|---------------|
| 1. | Enter Total Costs amounts from the 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section | | |
| İ | and the Local Expenditures section | 11,969,051.92 | 5,372,682.37 |
| 2. | Enter audit adjustments of 2006-07 special education expenditures from SACS2008ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9793) | | |
| | | | |
| | | | |
| 3. | Enter restatements of 2007-08 special education beginning fund balances from SACS2008ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9795) | | |
| | | | |
| 4. | Enter any other adjustments, not included in Line 1 (explain below) | | · |
| | | | |
| 5. | 2006-07 Expenditures, Adjusted for 2007-08 MOE Calculation | | |
| L | (Sum lines 1 through 4) | 11,969,051.92 | 5,372,682.37 |
| C. Ur | nduplicated Pupil Count | | |
| 1. | Enter the unduplicated pupil count reported in 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet | 1,436.00 | |
| 2. | Enter any adjustments not included in Line C1 (explain below) | | |
| | | | |
| | | | |
| 3. | 2006-07 Unduplicated Pupil Count, Adjusted for 2007-08 MOE Calculation | | |
| 1 | (Line C1 plus Line C2) | 1,436.00 | |

| SELPA: | (??) | | | | | | | | |
|--------|------|--|--|--|--|--|--|--|--|
|--------|------|--|--|--|--|--|--|--|--|

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2007-08 Expenditures by LEA (LE-CY) and the 2006-07 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

| TEST 1 | Column A | Column B | Column C |
|---|--|--|-----------------------|
| | Actual Expenditures FY 2007-08 (LE-CY Worksheet) | Actual Expenditures FY 2006-07 (LE-PY Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES TEST 1. Total special education expenditures | 15,196,383.91 | | |
| 2. Less: Expenditures paid from federal sources | 2,021,562.66 | | |
| 3. Expenditures paid from state and local sources | 13,174,821.25 | 11,969,051.92 | 1,205,769.33 |
| 4. Special education unduplicated pupil count | 1,485 | 1,436 | |
| 5. Per capita state and local expenditures (A3/A4) | 8,871.93 | 8,334.99 | 536.94 |
| 6. Expenditures from local sources | 8,876,766.33 | 5,372,682.37 | |
| 7. Per capita local expenditures (A6/A4) | 5,977.62 | 3,741.42 | |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

| Click on the button that applies: | FY 2007-08 | FY 2006-07 | Difference | | | | | | | |
|---|---|------------------------------|-------------------|--|--|--|--|--|--|--|
| Last year's local expenditures met MOE requirement: | | | | | | | | | | |
| a. Local expenditures (Line A6) | | | | | | | | | | |
| b. Per capita local expenditures (Line A7) | | | | | | | | | | |
| | FY 2007-08 | Base | Difference | | | | | | | |
| Enter in the second column, Base, the special educatio expenditures paid from local funds and the per capita lo | · | | | | | | | | | |
| a. Local expenditures (Line A6 for 2007-08) | | | | | | | | | | |
| b. Per capita local expenditures (Line A7 for 2007-08) | b. Per capita local expenditures (Line A7 for 2007-08) | | | | | | | | | |
| If one or both of the differences in Column C for the che | ecked section (B1 or B | 2) are positive, the MOE req | quirement is met. | | | | | | | |
| If both differences are negative, Test 2 must be comple | If both differences are negative, Test 2 must be completed. | | | | | | | | | |
| 3. Local Expenditures Test does not apply or is not being California Dept of Education | used. | | | | | | | | | |

SELPA:

TEST 2

Unaudited Actuals Special Education Maintenance of Effort 2007-08 Actual vs. 2006-07 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

39 75499 0000000 Report SEMA

| 0.00 n prior year. el of local expenditures is a d under the Elementary and r early intervening services is exception [P.L. 108-446] | d s will count |
|---|-------------------------------|
| n prior year. el of local expenditures is a I under the Elementary and r early intervening services | vailable 1 s will count |
| n prior year. el of local expenditures is a I under the Elementary and r early intervening services | vailable 1 s will count |
| n prior year. el of local expenditures is a I under the Elementary and r early intervening services | vailable 1 s will count |
| el of local expenditures is a I under the Elementary and r early intervening services | d s will count |
| | |
| | |
| | |
| | |
| | |
| | |
| 0.00 | 0.00 |
| | 0.00 |

Special Education Maintenance of Effort 2007-08 Actual vs. 2006-07 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A) 39 75499 0000000 Report SEMA

| SELPA: | (??) |
|--------|------|
|--------|------|

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in current year expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the reduction (either on combined state and local expenditures, or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| | List exempt reductions, if any, to be used in the calculation below: | State and Local | Local Only |
|-------------|--|----------------------------------|------------|
| | | | |
| | | | |
| | | | |
| | Total exempt reductions | 0.00 | 0.00 |
| | Calculation: | | |
| | Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2) | 0.00 | 0.00 |
| | Less: Exempt reductions | 0.00 | 0.00 |
| | Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is | | |
| | met; if positive, MOE is not met) | 0.00 | 0.00 |
| eed Call | | (209) 830-3200 | |
| ontact Nan | ne | Telephone Number | |
| rector, Fin | ancial Services | rcall@tusd.net E-mail Address | |
| | | | |

Unaudited Actuals Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison 2008-09 Budget by LEA (LB-B)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|-------------|--|---|---|--|--|---|---|---|--------------|---------------|
| | UNDUPLICATED PUPIL COUNT | | 101.121.1 | | | , , | | | | 1,485 |
| TOTAL BUD | GET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 52,118.00 | 598,618.00 | 6,451,330.00 | | 7,102,066.00 |
| 2000-2999 | Classified Salaries | 815,467,00 | 0.00 | 0.00 | 0.00 | 0,00 | 793,702.00 | 1,879,544.00 | | 3,488,713.00 |
| 3000-3999 | Employee Benefits | 312,012.00 | 0,00 | 0.00 | 0.00 | 10,304.00 | 445,030.00 | 2,248,743.00 | | 3,016,089.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 195,737,00 | 89,905.00 | | 285,642.00 |
| 5000-5999 | Services and Other Operating Expenditures | 4,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,526,993.00 | 15,550.00 | | 1,547,353.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 40,000.00 |
| 7430-7439 | Debt Service | 79,749.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | | 79,749.00 |
| | Total Direct Costs | 1,252,038.00 | 0,00 | 0.00 | 0.00 | 62,422.00 | 3,560,080.00 | 10,685,072.00 | 0.00 | 15,559,612.00 |
| 7310 | Transfers of Indirect Costs | 528,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,485.00 | 86,195.00 | | 671,575.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 528,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,485.00 | 86,195.00 | 0.00 | 671,575.00 |
| | TOTAL COSTS | 1,780,933.00 | 0.00 | 0.00 | 0.00 | 62,422.00 | 3,616,565.00 | 10,771,267.00 | 0.00 | 16,231,187.00 |
| STATE AND | LOCAL BUDGET (Funds 01, 09, & 62; resources 0 | 000-2999, 3330, 3340 | , 3355, 3360, 3370, | 3375, 3385, 3405, & | 6000-9999) | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 52,118.00 | 92,758.00 | 6,392,243.00 | | 6,537,119.00 |
| 2000-2999 | Classified Salaries | 815,467.00 | 0.00 | 0.00 | 0.00 | 0.00 | 367,949.00 | 1,197,938.00 | | 2,381,354.00 |
| 3000-3999 | Employee Benefits | 312,012.00 | 0.00 | 0.00 | 0.00 | 10,304,00 | 183,543.00 | 1,988,817.00 | | 2,494,676.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135,190.00 | 89,905.00 | | 225,095.00 |
| 5000-5999 | Services and Other Operating Expenditures | 4,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,524,493.00 | 15,550.00 | | 1,544,853.00 |
| 6000-6999 | Capital Outlay | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 40,000.00 |
| 7430-7439 | Debt Service | 79,749.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | | 79,749.00 |
| | Total Direct Costs | 1,252,038.00 | 0.00 | 0.00 | 0.00 | 62,422.00 | 2,303,933,00 | 9,684,453.00 | 0.00 | 13,302,846.00 |
| 7310 | Transfers of Indirect Costs | 528,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,677.00 | 157.00 | | 575,729.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 528,895.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,677.00 | 157.00 | 0.00 | 575,729.00 |
| | TOTAL BEFORE OBJECT 8980 | 1,780,933.00 | 0.00 | 0.00 | 0.00 | 62,422.00 | 2,350,610.00 | 9,684,610.00 | 0.00 | 13,878,575.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000- 5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | Silver State Company & State S | | | | | | 13.878.575.0 |

| | · | · · · · · · · · · · · · · · · · · · · | | 2008-09 Budget b | DY LEA (LB-B) | | | | | |
|--------------------|---|---|---|--|--|---|---|---|--|---------------|
| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
| | GET (Funds 01, 09, & 62; resources 0000-1999 & 800 | 0-9999) | | | | | , | | 1 | |
| | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 4,810.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 4,810.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | _0,00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 4,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,810.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | - 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | . 0.00 | | 0.0 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 4,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,810.00 |
| 8091, 8099 8980 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) Contributions from Unrestricted Revenues to Federal | | | | | | | | <u></u> | 2,695,364.00 |
| | Resources (from State and Local Budget section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, 47240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | |
| | | | | | | | | 12 C. C. S. S. S. S. S. S. S. S. S. S. S. S. S. | _ | 7,814,833.0 |
| | TOTAL COSTS | economic and a constant | | Description of | | | CONTRACTOR | | Control of the Contro | 10,515,007.00 |

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison 2007-08 Expenditures by LEA (LE-B)

| 2000-2999 Classified Salaries 750,449-40 0.00 0.00 0.00 0.00 0.00 692,684.22 1,801,286.83 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, | Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|-------------|---|--|--|--|--|---|---|---|--------------|---------------------------|
| TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 4.62; resources 0000-9999) TOTAL EXPENDITURES (Funds of 1, 09, 46, 46; 54, 54, 54, 54, 54, 54, 54, 54, 54, 54, | | UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,485 |
| 2000-2899 Classified Salarines 70,449.40 | | | . ' | | | | | | | | |
| 2000-399 Employee Benefits 298.435.44 0.00 0.00 0.00 10.177.18 328.360.29 2.038.95.70 2.2 | | | | | | | | | | | 6,917,781.09 |
| 400-4998 Books and Supplies | | | | | | | | | | | 3,244,369.88 |
| 5000-599 Services and Other Operating Expenditures 2,948.45 0.00 0.00 0.00 0.00 1,339,068.34 50,152.22 1,1 | | | | | | | | | | | 2,671,604.51 |
| S000-899 Capital Outlay | | | | | | | | | | | 265,930.22 |
| 7430 State Special Schools 34,090.00 | | - · · · · · · · · · · · · · · · · · · · | | | | | | | | | 1,392,199.01 |
| 7430-7439 Det Service | | • • | | | | | 0.00 | | | | 63,013.2 |
| Total Direct Costs | | • | | | | | 0.00 | | · | | 34,090.00 |
| 7310 Transfers of Indirect Costs | | | 79,747.57 | | | 0.00 | 0.00 | 0.00 | | | 79,747.5 |
| 7350 Transfers of Indirect Costs - Interfund | | Total Direct Costs | 1,236,684.04 | 0.00 | 0.00 | 0.00 | 62,330.98 | 3,046,977.88 | 10,322,742.66 | 0,00 | 14,668,735.56 |
| 7350 Transfers of Indirect Costs - Interfund | 7310 | Transfers of Indirect Costs | 411 974 10 | 0.00 | 0.00 | 0.00 | 0.00 | 52 823 20 | 62 851.05 | Į | 527.648.35 |
| 7310 Transfers of Direct Support Costs 0.00 0.0 | 7350 | Transfers of Indirect Costs - Interfund | | | | | | | | | 0.00 |
| 7380 Transfers of Direct Support Costs - Interfund Program Cost Report Allocations (non-add) Program Cost Report Allocations (non-add) 411,974.10 0.00 0.00 0.00 0.00 0.00 52,823.20 52,851.55 0.00 5.00 0.00 0.00 0.00 0.00 52,823.20 52,851.55 0.00 5.00 0.00 0.00 0.00 0.00 0.00 | | | 0.00 | | | | | | | | 0.0 |
| PCRA Total Direct Support and Indirect Costs | | • • | | | | | | | | | 0.0 |
| Total Direct Support and Indirect Costs | | - • | The second secon | Commence of the commence of th | | NAME OF TAXABLE PARTY OF TAXABLE PARTY. | | 3.375 (3.107) | | | fex of |
| TOTAL COSTS | | - , , , , , , , , , , , , , , , , , , , | CONTRACTOR AND ADDRESS OF THE PARTY OF THE P | SECTION AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN | 0.00 | A STATE OF THE PARTY OF THE PAR | 0.00 | 52 823 20 | 62 851.05 | 0.00 | 527,648,35 |
| EDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | 0.00 | 15,196,383.91 |
| 1000-1999 Certificated Salaries 0.00 0.00 0.00 0.00 0.00 0.00 0.00 366,551.61 55,552.92 3200-2999 Classified Salaries 0.00 0.00 0.00 0.00 0.00 0.00 366,651.61 651,417.41 1. | EDERAL EX | PENDITURES (Funds 01, 09, and 62; resources 300 | 0-5999, except 3330 | , 3340, 3355, 3360, | 3370, 3375, 3385, 8 | 3405) | | -1 | , , , , , , , , , , , , , , , , , , , | | |
| 2000-2999 Classified Salaries 0.00 0 | | | | | | | 0.00 | 465.598.41 | 55.552.92 | | 521,151.33 |
| 3000-3999 Employee Benefits 0.00 0.00 0.00 0.00 0.00 0.00 194,207.08 196,750.19 0.00 0.00 0.00 0.00 0.00 0.00 13,597.61 4,785.27 0.00 0.0 | 2000-2999 | Classified Salaries | 0.00 | | | | | | | | 1,018,069.02 |
| 400-4999 Books and Supplies 0.00 0.00 0.00 0.00 0.00 0.00 13,597.61 4,785.27 | 3000-3999 | Employee Benefits | 0.00 | | | | | | | | 390,957.2 |
| 5000-5999 Services and Other Operating Expenditures 0.00 0.00 0.00 0.00 0.00 795.88 1,017.65 6000-6999 Capital Outlay 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 0.00 1,440.850.57 909,523.44 | | , - | 0.00 | | | | | | | | 18,382.88 |
| 7130 State Special Schools 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | • • | 0.00 | | | | | | | | 1,813,5 |
| 7130 State Special Schools 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Direct Costs 0.00 | | • | 0.00 | | | | | | | | 0.00 |
| Total Direct Costs | 7430-7439 | Debt Service | 0.00 | | | | | | | | 0.00 |
| Transfers of Indirect Costs - Interfund 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | | Total Direct Costs | 0.00 | | | | | | | 0.00 | 1,950,374.0 |
| Transfers of Indirect Costs - Interfund 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0. | 2010 | To the second builting Assault | | | | | | | | | * |
| 7370 Transfers of Direct Support Costs 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0 | | | | | | · | | | | | 71,188.65 |
| Transfers of Direct Support Costs - Interfund Total Direct Support and Indirect Costs TOTAL BEFORE OBJECT 8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals | | | | | | | | | | | 0.00 |
| Total Direct Support and Indirect Costs 0.00 0.00 0.00 0.00 0.00 8,445.91 62,742.74 0.00 TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 0.00 0.00 1,049,296.48 972,266.18 0.00 2,00 | | | | | | | | | · | | 0.0 |
| TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 0.00 0.00 1,049,296.48 972,266.18 0.00 2,0 8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals | | , , | | | | | | | | | 0.00 |
| 8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals | | * * | | | | | | | · · · · · · · · · · · · · · · · · · · | | 71,188,65 2,021,562.66 |
| TOTAL COSTS | | Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 2,021,562.6 |

Unaudited Actuals Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison 2007-08 Expenditures by LEA (LE-B)

| | | | | 2007-08 Experientale | | | | Ţ | T | |
|-------------|--|--------------------------------------|--------------------------|---------------------------------------|-------------------------------|--|--|------------------------------|--|------------------------------|
| | | Special Education, Unspecified | Regionalized Services | Regionalized Program Specialist | Special Education, Infants | Special Education, Preschool Students | Spec. Education, Ages 5-22 Severely Disabled | | | - |
| Object Code | Description | (Goal 5001) | (Goal 5050) | (Goal 5060) | (Goal 5710) | (Goal 5730) | (Goal 5750) | (Goal 5770) | Adjustments* | Total |
| | LOCAL EXPENDITURES (Funds 01, 09, & 62; resour Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 60 163 90 | 84,147.37 | 8 260 229 60 | | 6,396,629.76 |
| 2000-1999 | Classified Salaries | 760,449.40 | 0.00 | 0.00 | 0.00 | 52,153.80 0.00 | 315,982.61 | 6,260,328.59 1,149,868.85 | | 2,226,300,86 |
| | Employee Benefits | 296,435,34 | 0.00 | 0.00 | 0.00 | 10.177.18 | 134,149,23 | 1,839,885.51 | | 2,280,647.26 |
| | Books and Supplies | 296,435.34 | 0.00 | 0.00 | 0.00 | 0.00 | 133,575,64 | 113,971.70 | | 247,547.34 |
| 5000-5999 | Services and Other Operating Expenditures | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 1,338,272.46 | 49,164,57 | | 1,390,385.48 |
| 6000-6999 | Capital Outlay | 63,013,28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 63,013.28 |
| 7130 | State Special Schools | 34,090.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 34,090.00 |
| | Debt Service | 79,747.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 79,747.57 |
| 7430-7435 | Total Direct Costs | 1,236,684.04 | 0.00 | 0.00 | 0.00 | 62,330.98 | 2,006,127,31 | 9,413,219.22 | 0.00 | 12,718,361,55 |
| | Total Direct Costs | 1,230,004,04 | 0.00 | 0.00 | 0.00 | 02,330.98 | 2,000,127.31 | 9,413,219.22 | 0.00 | 12,710,301,33 |
| 7310 | Transfers of Indirect Costs | 411,974.10 | 0.00 | 0.00 | 0.00 | 0.00 | 44,377.29 | 108.31 | | 456,459,70 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | (0,00) | | | | | 311 A 7 (5) | | | (0,60 |
| | Total Direct Support and Indirect Costs | 411,974.10 | 0.00 | 0.00 | 0.00 | 0.00 | 44,377.29 | 108,31 | 0.00 | 456,459.70 |
| | TOTAL BEFORE OBJECT 8980 | 1,648,658.14 | 0.00 | 0.00 | 0.00 | 62,330.98 | 2,050,504.60 | 9,413,327.53 | 0.00 | 13,174,821.25 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | City in the | | | | | 16-03/20 | | 13,174,821.25 |
| LOCAL EXP | NDITURES (Funds 01, 09, & 62; resources 0000-199 | 99 & 8000-9999) | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 620.76 | | 620,76 |
| 2000-2999 | Classified Salarles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,045.95 | | 2,045.95 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 507.86 | | 507.86 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,372.77 | | 24,372.77 |
| 5000-5999 | Services and Other Operating Expenditures | 2,948.45 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,266.47 | | 8,214.92 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| 7130 | State Special Schools | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| • | Total Direct Costs | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,813.81 | 0.00 | 35,762.26 |
| | | [| | | | | | | | |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0,00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 2,948.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,813.81 | 0.00 | 35,762.26 |
| · | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 2,592,592.69 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | , | |
| | TOTAL COSTS | | | | | | | | | 6,248,411.38 8,876,766.33 |
| | TOTAL COSTS | | | | | | | an Indiana a magazini kata | A CONTRACTOR OF THE CONTRACTOR | 0,010,100.33 |

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

39 75499 0000000 Report SEMB

| TEST 1 | | Column A | Column B | Column C |
|-----------------------------------|---|--|--|---|
| | | Budgeted Amounts FY 2008-09 (LB-B Worksheet) | Actual Expenditures FY 2007-08 (LE-B Worksheet) | Difference (A - B) |
| | IED STATE AND LOCAL EXPENDITURES TEST Total special education expenditures | 16,231,187.00 | 15,196,383.91 | |
| 2. | Less: Expenditures paid from federal sources | 2,352,612.00 | 2,021,562.66 | |
| 3. | Expenditures paid from state and local sources | 13,878,575.00 | 13,174,821.25 | 703,753. |
| 4. | Special education unduplicated pupil count | 1,485 | 1,485 | |
| 5. | Per capita state and local expenditures (A3/A4) | 9,345.84 | 8,871.93 | 473. |
| 6. | Expenditures paid from local sources | 10,515,007.00 | 8,876,766.33 | |
| 7. | Per capita local expenditures (A6/A4) | 7,080.81 | 5,977.62 | |
| If MOE w | If one or both of the differences in lines A3 and A5, Colorombined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life the lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST ras not met in Test 1A and this Local Expenditures Test and the literature of the lines A3 and A5, Column C, are negative, the Mosection B must be completed. | eeded. OE is not met based on co applies, complete either B1 | mbined state and local expe or B2, but not both. Comple | ete B1 if the MOE |
| If MOE w "budget v | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u t the button on Line B3, an | or B2, but not both. Complesing combined state and loc d then go to Test 2. | ete B1 if the MOE |
| If MOE w "budget v | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test and the state of the state | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u | mbined state and local expe or B2, but not both. Comple sing combined state and loc | ete B1 if the MOE |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test and the state of the state | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u t the button on Line B3, an | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual | ete B1 if the MOE al expenditures was |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as actual" test last year using local expenditures was met; otherwise, complete B2. If this test does not apply, clicked that applies: | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u t the button on Line B3, an | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual | ete B1 if the MOE al expenditures was |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as not met in Test 1A and this Local expenditures was met; otherwise, complete B2. If this test does not apply, clicked that applies: Last year's local expenditures met MOE requirement: | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u t the button on Line B3, an | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual | ete B1 if the MOE al expenditures was |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as actual" test last year using local expenditures was met; otherwise, complete B2. If this test does not apply, click in that applies: Last year's local expenditures met MOE requirement: a. Local expenditures (Line A6) | eeded. OE is not met based on co applies, complete either B1 t (whether or not the test u t the button on Line B3, an | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual | ete B1 if the MOE al expenditures wa |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not life both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as actual" test last year using local expenditures was met; otherwise, complete B2. If this test does not apply, click in that applies: Last year's local expenditures met MOE requirement: a. Local expenditures (Line A6) | eeded. OE is not met based on conspicies, complete either B1 to (whether or not the test upon the button on Line B3, and Budget FY 2008-09 Budget FY 2008-09 Budget FY 2008-09 | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual FY 2007-08 | ete B1 if the MOE al expenditures wa Difference |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not left both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as so, actual" test last year using local expenditures was met; otherwise, complete B2. If this test does not apply, click in that applies: Last year's local expenditures met MOE requirement: a. Local expenditures (Line A6) b. Per capita local expenditures (Line A7) Last year's local expenditures (Line A7) Last year's local expenditures did not meet MOE requirement: expenditures paid from local funds and the per capita keypenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures | eeded. OE is not met based on conspicies, complete either B1 to (whether or not the test upon the button on Line B3, and Budget FY 2008-09 Budget FY 2008-09 Budget FY 2008-09 | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual FY 2007-08 | ete B1 if the MOE al expenditures wa Difference |
| If MOE w "budget v also met | combined state and local funds is greater than prior year the MOE requirement is met; no further calculation is not left both lines A3 and A5, Column C, are negative, the Mosection B must be completed. EXPENDITURES TEST was not met in Test 1A and this Local Expenditures Test as so, actual" test last year using local expenditures was met; otherwise, complete B2. If this test does not apply, click in that applies: Last year's local expenditures met MOE requirement: a. Local expenditures (Line A6) b. Per capita local expenditures (Line A7) Last year's local expenditures (Line A7) Last year's local expenditures did not meet MOE requirement: expenditures paid from local funds and the per capita ke expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met: | eeded. OE is not met based on conspicies, complete either B1 to (whether or not the test upon the button on Line B3, and Budget FY 2008-09 Budget FY 2008-09 Budget FY 2008-09 | or B2, but not both. Complesing combined state and loc d then go to Test 2. Actual FY 2007-08 | ete B1 if the MOE al expenditures wa Difference |

California Dept of Education SACS Financial Reporting Software - 2008.2.0 File: semb (Rev 06/10/2008)

177

SELPA:

TEST 2

Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

39 75499 0000000 Report SEMB

| | | State and Local | Local Only |
|--|-----------------------------------|-------------------------------|------------|
| Excess of prior year's expenditures over current year's | | | |
| budget, if MOE is not met in Test 1: | | | |
| (Test 1, Line A3, Column C, for State and Local, and, if | | 0,00 | 0.00 |
| applicable, Line B1a or B2a, Column C, for Local Only) | | 0.00 | 0.00 |
| Less: Up to 50% of increase in IDEIA Part B funding in cu | rrent year compared with | prior year. | |
| (This option of using up to 50% of increase in IDEIA | | | ailable |
| only if the LEA used/will use the freed up local fund | s for activities authorized | under the Elementary and | |
| Secondary Education Act of 1965. Also, the amount | t of Part B funds used for | early intervening services v | vill count |
| toward the maximum amount of expenditures the L | EA may reduce under this | s exception [P.L. 108-446].): | |
| | | | |
| | | | |
| Current year funding | | | |
| Less: Prior year's funding | | | |
| | | | |
| Increase in funding (if difference is positive) | 0.00 | | |
| | | | |
| • | | | |
| 50% of increase in funding | 0.00 | | |
| 50% of increase in funding | | | |
| • | 50% of increase | | |
| 50% of increase in funding Enter portion used to reduce expenditures (cannot exceed in funding less Part B funds used for early intervening service) | 50% of increase vices) | | |
| 50% of increase in funding Enter portion used to reduce expenditures (cannot exceed in funding less Part B funds used for early intervening servex excess of prior year's expenditures after the 50% allowand | 50% of increase vices) | | |
| 50% of increase in funding Enter portion used to reduce expenditures (cannot exceed in funding less Part B funds used for early intervening service) | 50% of increase vices) | 0.00 | 0.00 |
| 50% of increase in funding Enter portion used to reduce expenditures (cannot exceed in funding less Part B funds used for early intervening servex excess of prior year's expenditures after the 50% allowand | 50% of increase vices) | 0.00 | 0.00 |
| 50% of increase in funding Enter portion used to reduce expenditures (cannot exceed in funding less Part B funds used for early intervening servex excess of prior year's expenditures after the 50% allowand | I 50% of increase vices) ce | | |

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completed.

Special Education Maintenance of Effort 2008-09 Budget vs. 2007-08 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

39 75499 0000000 Report SEMB

| SELPA: | (??) |
|--------|------|
|--------|------|

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.

List axempt reductions if any to be used in the calculation below:

- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reducin | ons, if any, to be used in the calculation below. | State and Local | Local Only |
|--|---|------------------|------------|
| | | | , |
| | | | |
| | | | |
| | | | |
| | · | | |
| | | • | |
| - | | | |
| Total exempt reduc | tions | 0.00 | 0.00 |
| rotal exempt reduc | ROITS | 0.00 | 0.00 |
| | | | |
| Calculation: | | | |
| Excess of prior year | r's expenditures after 50% of increase in funding (per Test | | |
| 2, if MOE is not me | in Test 2) | 0.00 | 0.00 |
| t | | 0.00 | |
| Less: Exempt reduc | xions | 0.00 | 0.00 |
| Net reduction of but | dgeted expenditures compared with prior year's | | |
| | o or less in either column, MOE is met; if | | |
| positive, MOE is no | t met) | 0.00 | 0.00 |
| | | | |
| Call | | (209) 830-3200 | |
| act Name | | Telephone Number | |
| | | | |
| or, Financial Services | | rcall@tusd.net | |
| | | E-mail Address | |
| | | | |

State and Local

Local Only

| | , | | |
|--|---|--|--|
| | | | |
| | | | |