

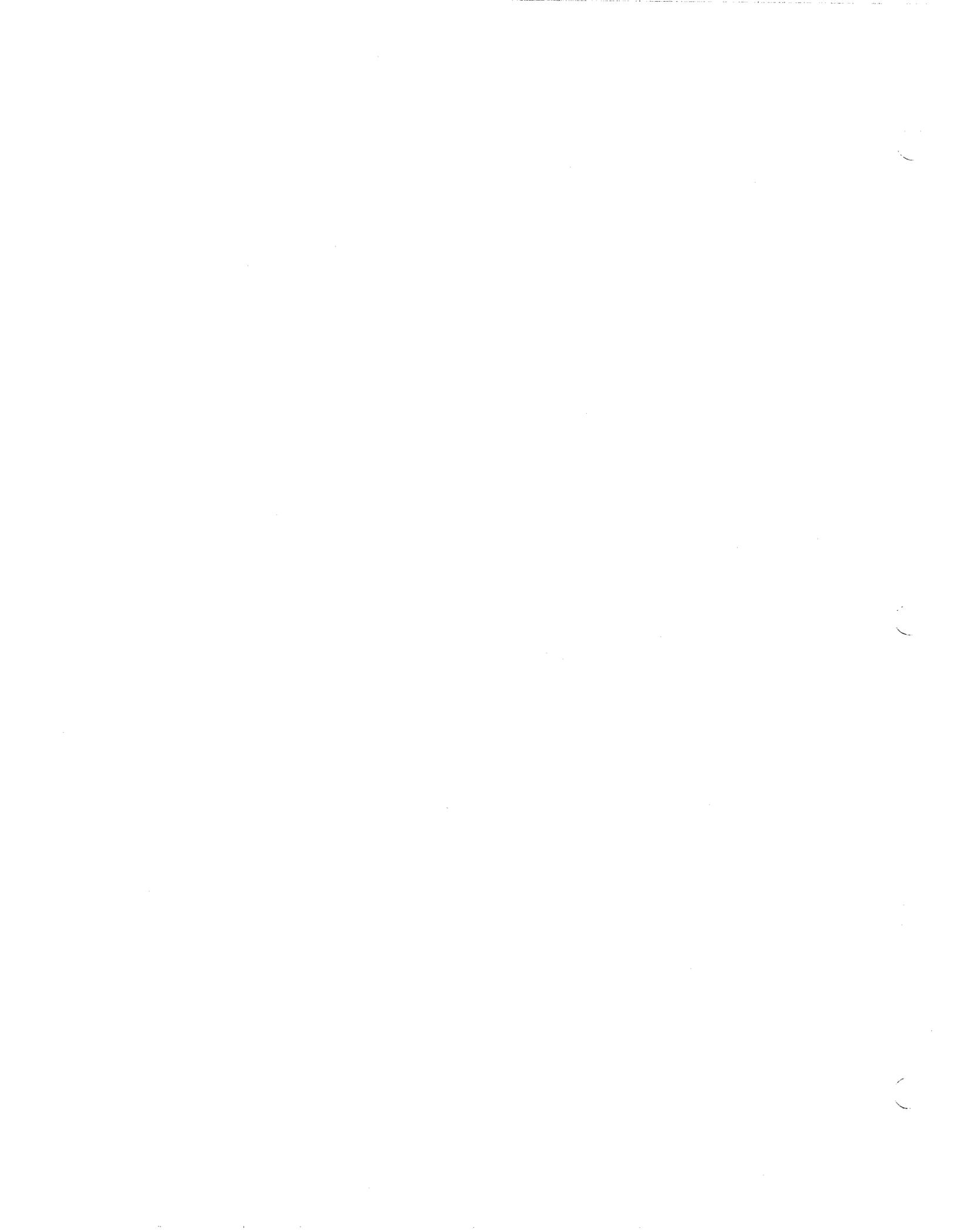
SEPARATE COVER ITEM
BUDGET

MEETING: JUNE 10, 2008



Annual Budget 2008/2009

"The future belongs to the educated"



2008-2009 Annual Budget

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ANNUAL BUDGET REPORT:
July 1, 2008 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1875 W. Lowell Ave, Tracy, CA 95376
Date: June 06, 2008

Place: 1875 W. Lowell Ave, Tracy, CA
Date: June 10, 2008
Time: _____

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Reed Call

Telephone: (209) 830-3200

Title: Director, Financial Services

E-mail: rcall@tusd.net

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	No Me.
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	If applicable, required deferred maintenance facilities funding is included in the budget.	X	
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2005-06)	16,528.00	15,603.62	5.6%	Not Met
Second Prior Year (2006-07)	15,604.49	15,752.11	N/A	Met
First Prior Year (2007-08)	15,814.17	15,797.02	0.1%	Met
Budget Year (2008-09) (Criterion 4A1, Step 2a)	15,690.94			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

For the 2005-06 fiscal year, enrollment growth slowed dramatically.

CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2005-06)		16,665	16,609	0.3%	Met
Second Prior Year (2006-07)		16,771	16,656	0.7%	Met
First Prior Year (2007-08)		16,821	16,504	1.9%	Not Met
Budget Year (2008-09)		16,669			

2B. Comparison of District Enrollment to the Standard

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

STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District began experiencing declining enrollment during 2007-08. We have hired a demographer to help us with future enrollment projections.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	15,506	16,609	93.4%
Second Prior Year (2006-07)	15,640	16,656	93.9%
First Prior Year (2007-08)	15,623	16,504	94.7%
		Historical Average Ratio:	94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2008-09)	15,505	16,669	93.0%	Met
1st Subsequent Year (2009-10)	15,425	16,589	93.0%	Met
2nd Subsequent Year (2010-11)	15,345	16,509	92.9%	Met

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

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

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

Explanation:
(required if NOT met)

CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,131.96	6,460.96	6,460.96	6,626.96
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	1.00000	0.94643	0.94643	0.94643
c. Funded BRL per ADA (Step 1a times Step 1b)	6,131.96	6,114.85	6,114.85	6,271.95
d. Prior Year Funded BRL per ADA		6,131.96	6,114.85	6,114.85
e. Difference (Step 1c minus Step 1d)		(17.11)	0.00	157.10
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.28%	0.00%	2.57%
Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)				
a. Prior Year Revenue Limit (Funded) ADA	15,797.02	15,690.94	15,610.94	15,530.94
b. Prior Year Revenue Limit (Funded) ADA		15,797.02	15,690.94	15,610.94
c. Difference (Step 2a minus Step 2b)		(106.08)	(80.00)	(80.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.67%	-0.51%	-0.51%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-0.95%	-0.51%	2.06%
Revenue Limit Standard (Step 3, plus/minus 1%):		-1.95% to .05%	-1.51% to .49%	1.06% to 3.06%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	32,084,512.00	32,084,512.00	32,084,512.00	32,084,512.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	97,689,205.00	96,996,305.00	95,365,680.00	97,307,088.00
District's Projected Change in Revenue Limit:		-0.71%	-1.68%	2.04%
Revenue Limit Standard:		-1.95% to .05%	-1.51% to .49%	1.06% to 3.06%
Status:		Met	Not Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

The 2009-10 budget includes no COLA for revenue limit.

CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	75,225,506.71	84,085,592.84	89.5%
Second Prior Year (2006-07)	78,239,294.92	89,076,331.14	87.8%
First Prior Year (2007-08)	81,745,719.09	91,706,239.38	89.1%
	Historical Average Ratio:		88.8%

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2008-09)	80,262,012.00	93,396,538.00	85.9%	Met
1st Subsequent Year (2009-10)	83,047,797.00	91,416,339.00	90.8%	Met
2nd Subsequent Year (2010-11)	84,641,800.00	93,010,342.00	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-0.95%	-0.51%	2.06%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.95% to 9.05%	-10.51% to 9.49%	-7.94% to 12.06%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.95% to 4.05%	-5.51% to 4.49%	-2.94% to 7.06%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2007-08)	4,763,332.25		
Budget Year (2008-09)	4,177,677.00	-12.30%	Yes
1st Subsequent Year (2009-10)	4,177,677.00	0.00%	No
2nd Subsequent Year (2010-11)	4,177,677.00	0.00%	No

Explanation:
(required if Yes)

Prior year deferred revenue and a reduction in projected federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2007-08)	16,419,360.00		
Budget Year (2008-09)	15,442,799.00	-5.95%	No
1st Subsequent Year (2009-10)	15,442,799.00	0.00%	No
2nd Subsequent Year (2010-11)	15,442,799.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2007-08)	10,214,586.34		
Budget Year (2008-09)	7,833,277.00	-23.31%	Yes
1st Subsequent Year (2009-10)	7,833,277.00	0.00%	No
2nd Subsequent Year (2010-11)	7,833,277.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to a reduction in facility use revenue and a reduction in the projected revenue for Play - First Five program.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2007-08)	13,102,126.19		
Budget Year (2008-09)	13,226,412.00	0.95%	No
1st Subsequent Year (2009-10)	7,717,322.00	-41.65%	Yes
2nd Subsequent Year (2010-11)	7,676,411.00	-0.53%	No

Explanation:
(required if Yes)

Reduction due to deferred revenue from prior years and the projected expenditure of \$5,000,000 on new high school startup costs.

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

Fiscal Year	Amount	Percent Change	Status
First Prior Year (2007-08)	11,486,833.43		
Budget Year (2008-09)	9,543,741.00	-16.92%	Yes
1st Subsequent Year (2009-10)	10,143,741.00	6.29%	Yes
2nd Subsequent Year (2010-11)	10,143,741.00	0.00%	No

Explanation:
(required if Yes)

Budget Year: reduction due mainly to a reduction in expenditures to balance categorical programs. 1st Subsequent Year: increase projected to cover utilities cost involved in operating a new high school.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2007-08)	31,397,278.59		
Budget Year (2008-09)	27,453,753.00	-12.56%	Not Met
1st Subsequent Year (2009-10)	27,453,753.00	0.00%	Met
2nd Subsequent Year (2010-11)	27,453,753.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2007-08)	24,588,959.62		
Budget Year (2008-09)	22,770,153.00	-7.40%	Met
1st Subsequent Year (2009-10)	17,861,063.00	-21.56%	Not Met
2nd Subsequent Year (2010-11)	17,820,152.00	-0.23%	Met

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

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

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

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

Prior year deferred revenue and a reduction in projected federal revenue.

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

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

Decrease due to a reduction in facility use revenue and a reduction in the projected revenue for Play - First Five program.

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

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

Reduction due to deferred revenue from prior years and the projected expenditure of \$5,000,000 on new high school startup costs.

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

Budget Year: reduction due mainly to a reduction in expenditures to balance categorical programs. 1st Subsequent Year: increase projected to cover utilities cost involved in operating a new high school.

7. CRITERION: Facilities Maintenance

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

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

DATA ENTRY: Enter data in the Contributed column for Deferred Maintenance Contribution; all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Deferred Maintenance Contribution		Status
	Required ¹	Contributed ²	
Deferred Maintenance	691,384	691,384	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

- Not applicable (district does not participate in the deferred maintenance program)
 Other (explanation must be provided)

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	130,015,008.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	130,015,008.00	3,900,450.24	3,900,500.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2005-06)	Second Prior Year (2006-07)	First Prior Year (2007-08)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	3,533,598.00	3,621,125.00	4,136,235.81
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	8,404,699.51	2,816,669.17	336,712.76
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c) (effective beginning 2008-09)			
d. Available Reserves (Line 1a plus Line 1b)	11,938,297.51	6,437,794.17	4,472,948.57
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	117,786,563.18	120,704,144.84	137,874,509.63
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	117,786,563.18	120,704,144.84	137,874,509.63
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	10.1%	5.3%	3.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.4%	1.8%	1.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2005-06)	(4,203,751.39)	90,733,499.89	4.6%	Not Met
Second Prior Year (2006-07)	594,038.29	91,307,126.26	N/A	Met
First Prior Year (2007-08)	(3,594,324.04)	97,101,953.38	3.7%	Not Met
Budget Year (2008-09) (Information only)	(2,281,479.00)	93,451,260.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

Third Prior Year (2005/06): Deficit spending is due to one-time expenditures including facilities/maintenance/technology projects and transfers to fund 17 (\$4,025,500 set aside for retiree benefits; \$2,000,000 startup costs for planned high school). First prior year (2007-08): Deficit spending is the result of moving additional amounts to fund 17 (\$5,000,000 to help offset budget reductions in 2009-10 and 2010-11).

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2005-06)	8,396,352.47	11,820,853.90	N/A	Met
Second Prior Year (2006-07)	7,709,234.32	7,709,234.32	0.0%	Met
First Prior Year (2007-08)	6,761,948.32	8,303,272.61	N/A	Met
Budget Year (2008-09) (Information only)	4,708,948.57			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$55,000 (greater of)	0	to	300
4% or \$55,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B):	15,505	15,425	15,345
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	130,015,008.00	127,526,310.00	129,403,331.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	130,015,008.00	127,526,310.00	129,403,331.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,900,450.24	3,825,789.30	3,882,099.93
6. Reserve Standard - by Amount (\$55,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,900,450.24	3,825,789.30	3,882,099.93

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	2,191,469.57	2,590,959.80	3,882,100.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	15,988.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(13.92)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	1,710,000.00	1,250,000.00	
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	3,901,455.65	3,840,959.80	3,898,088.00
7. District's Budgeted Reserves Percentage (Line 6 divided by Section 10B, Line 3)	3.0%	3.0%	3.0%
District's Reserve Standard (Section 10B, Line 7):	3,900,450.24	3,825,789.30	3,882,099.93
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

PLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or less than \$20,001

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2007-08)	(11,781,452.00)			
Budget Year (2008-09)	(12,899,172.00)	(1,117,720.00)	9.5%	Met
1st Subsequent Year (2009-10)	(13,707,664.00)	(808,492.00)	6.3%	Met
2nd Subsequent Year (2010-11)	(13,916,492.00)	(208,828.00)	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2007-08)	445,597.00			
Budget Year (2008-09)	3,106,368.00	2,660,771.00	597.1%	Not Met
1st Subsequent Year (2009-10)	5,106,368.00	2,000,000.00	64.4%	Not Met
2nd Subsequent Year (2010-11)	5,949,618.00	843,250.00	16.5%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2007-08)	5,395,714.00			
Budget Year (2008-09)	54,722.00	(5,340,992.00)	-99.0%	Not Met
1st Subsequent Year (2009-10)	54,722.00	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	54,722.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

During the 2008-09 fiscal year, \$3,000,000 will be transferred from fund 17 to be used for startup of a new high school. For the 2009-10 fiscal year \$5,000,000 will be transferred from fund 17 to cover general fund operating costs. For the fiscal year 2010-11 fiscal year \$5,843,250 will be transferred from fund 17 to cover general fund operating costs.

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

Explanation:
(required if NOT met)

During the 2007-08 fiscal year, \$5,000,000 will be transferred to fund 17 to hold for use in subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	01/8011	01/7438-7439	293,813
Certificates of Participation				
General Obligation Bonds	23	51/8611-8612-8614	51/7433-7434	13,020,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				143,185

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2008

Type of Commitment (continued)	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	145,763	145,763	127,203	36,591
Certificates of Participation				
General Obligation Bonds	1,683,760	1,802,160	848,160	839,360
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	34,796	34,796	34,796	34,796

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Annual Payment (P & I)	Annual Payment (P & I)			

Total Annual Payments:	1,864,319	1,982,719	1,010,159	910,747
Has total annual payment increased over prior year (2007-08)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase is due to General Obligation Bonds payment which will be funded from property taxes.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Currently the District provides health insurance coverage at no cost to retired employees with 10 years of service from age 55 to 65 years. For eligible employees retiring during the 2008-09 fiscal year and beyond, the District will fund health insurance coverage at the same cap rates that apply to current employees.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial liability (UAAL)
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

25,140,909.00
25,140,909.00
Actuarial
Jul 12, 2007

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
2,777,885.00	2,777,885.00	2,777,885.00
1,593,891.00	1,745,780.00	1,912,858.00
1,595,162.00	1,908,990.00	2,237,839.00
104	96	93

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	856.9	832.9	841.8	838.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

[]

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Non-negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits 643,122

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

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,758,772	7,853,440	7,957,575
3. Percent of H&W cost paid by employer	37%	37%	37%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	475.5	470.2	486.2	486.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

If No, complete questions 6 and 7.

Negotiations Settled

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

[]

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement: Begin Date: [] End Date: []

5. Salary settlement:

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	[]	[]	[]

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

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

[]

Negotiations Not Settled

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

201,553

7. Amount included for any tentative salary increases

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	0	0	0

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
3,467,535	3,509,844	3,556,384
37%	37%	37%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
0.0%	0.0%	0.0%

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
Yes	Yes	Yes

C. Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	140.4	139.0	139.0	139.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

--	--	--

Total cost of salary settlement

--	--	--

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

--	--	--

Negotiations Not Settled

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

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

4. Amount included for any tentative salary increases

0	0	0
---	---	---

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

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

Yes	Yes	Yes
1,222,158	1,237,070	1,253,473
37%	37%	37%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

Yes	Yes	Yes
0.0%	0.0%	0.0%

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

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

Yes	Yes	Yes
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: June 10, 2008

For additional information on this certification, please contact:

Name: Christine Fitzpatrick

Title: HR Technician

Telephone: (209) 830-3200 ext. 1309

E-mail: cfitzpatrick@tusd.net

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	93,676,527.00	2,895,757.00	96,572,284.00	92,968,741.00	2,887,675.00	95,856,417.00	-0.7%
2) Federal Revenue		8100-8299	0.00	4,763,332.25	4,763,332.25	0.00	4,177,677.00	4,177,677.00	-12.3%
3) Other State Revenue		8300-8599	5,975,692.00	10,443,668.00	16,419,360.00	6,184,254.00	9,258,545.00	15,442,799.00	-5.9%
4) Other Local Revenue		8600-8799	4,665,708.34	5,548,878.00	10,214,586.34	1,809,590.00	6,023,687.00	7,833,277.00	-23.3%
5) TOTAL REVENUES			104,317,927.34	23,651,635.25	127,969,562.59	100,962,585.00	22,347,585.00	123,310,170.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,167,311.00	11,486,171.00	63,653,482.00	50,889,301.00	11,947,341.00	62,836,642.00	-1.3%
2) Classified Salaries		2000-2999	11,175,873.68	6,812,931.42	17,988,805.10	11,113,046.00	6,967,325.00	18,080,371.00	0.5%
3) Employee Benefits		3000-3999	18,402,534.41	4,881,188.50	23,283,722.91	18,259,665.00	5,376,727.00	23,636,392.00	1.5%
4) Books and Supplies		4000-4999	2,863,096.86	10,239,029.33	13,102,126.19	7,231,735.00	5,994,677.00	13,226,412.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	7,405,059.43	4,081,774.00	11,486,833.43	6,709,478.00	2,834,263.00	9,543,741.00	-16.9%
6) Capital Outlay		6000-6999	1,079,249.00	186,060.00	1,265,309.00	656,131.00	126,500.00	782,631.00	-38.1%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	55,884.00	765,610.00	821,494.00	54,658.00	829,461.00	884,119.00	7.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,442,769.00)	1,226,663.00	(216,106.00)	(1,517,476.00)	1,285,315.00	(232,161.00)	7.4%
9) TOTAL EXPENDITURES			91,706,239.38	39,679,427.25	131,385,666.63	93,396,538.00	35,361,609.00	128,758,147.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,611,687.96	(16,027,792.00)	(3,416,104.04)	7,566,047.00	(13,014,024.00)	(5,447,977.00)	59.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	445,597.00	0.00	445,597.00	3,106,368.00	0.00	3,106,368.00	597.1%
b) Transfers Out		7600-7629	5,395,714.00	1,093,129.00	6,488,843.00	54,722.00	1,202,139.00	1,256,861.00	-80.6%
2) Other Sources/Uses									
a) Sources		8930-8979	525,557.00	617,178.00	1,142,735.00	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	(11,781,452.00)	11,781,452.00	0.00	(12,899,172.00)	12,899,172.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(16,206,012.00)	11,305,501.00	(4,900,511.00)	(9,847,526.00)	11,697,033.00	1,849,507.00	-137.7%

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,594,324.04)	(4,722,291.00)	(8,316,615.04)	(2,281,479.00)	(1,316,991.00)	(3,598,470.00)	-56.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,303,272.61	7,142,297.71	15,445,570.32	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
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	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
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	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
2) Ending Balance, June 30 (E + F1e)			4,708,948.57	2,420,006.71	7,128,955.28	2,427,469.57	1,103,015.71	3,530,485.28	-50.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	15,000.00	(0.73)	14,999.27	15,000.00	0.00	15,000.00	0.0%
Stores		9712	221,000.00	0.00	221,000.00	221,000.00	0.00	221,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,420,007.82	2,420,007.82	0.00	1,103,015.71	1,103,015.71	-54.4%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,136,235.81	0.00	4,136,235.81	2,191,469.57	0.00	2,191,469.57	-47.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount			336,712.76	(0.38)	336,712.38				
d) Unappropriated Amount						0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

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July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	65,604,693.00	0.00	65,604,693.00	64,911,793.00	0.00	64,911,793.00	-1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	322,754.00	0.00	322,754.00	322,754.00	0.00	322,754.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	27,098,681.00	0.00	27,098,681.00	27,098,681.00	0.00	27,098,681.00	0.0%
Unsecured Roll Taxes		8042	1,282,014.00	0.00	1,282,014.00	1,282,014.00	0.00	1,282,014.00	0.0%
Prior Years' Taxes		8043	32,685.00	0.00	32,685.00	32,685.00	0.00	32,685.00	0.0%
Supplemental Taxes		8044	1,017,624.00	0.00	1,017,624.00	1,017,624.00	0.00	1,017,624.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,330,754.00	0.00	2,330,754.00	2,330,754.00	0.00	2,330,754.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			97,689,205.00	0.00	97,689,205.00	96,996,305.00	0.00	96,996,305.00	-0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,895,757.00)		(2,895,757.00)	(2,887,676.00)		(2,887,676.00)	-0.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		192,850.00	192,850.00		192,312.00	192,312.00	-0.3%
Special Education ADA Transfer	6500	8091		2,702,907.00	2,702,907.00		2,695,364.00	2,695,364.00	-0.3%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	468,173.00	0.00	468,173.00	455,386.00	0.00	455,386.00	-2.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,585,094.00)	0.00	(1,585,094.00)	(1,595,274.00)	0.00	(1,595,274.00)	0.6%
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			93,676,527.00	2,895,757.00	96,572,284.00	92,968,741.00	2,887,676.00	95,856,417.00	-0.7%
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	2,101,300.00	2,101,300.00	0.00	2,134,560.00	2,134,560.00	1.6%
Special Education Discretionary Grants		8182	0.00	242,060.25	242,060.25	0.00	243,322.00	243,322.00	0.5%
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	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		2,033,101.00	2,033,101.00		1,571,710.00	1,571,710.00	-22.7%
Vocational and Applied Technology Education	3500-3699	8290		102,751.00	102,751.00		68,477.00	68,477.00	-33.4%
Safe and Drug Free Schools	3700-3799	8290		44,454.00	44,454.00		37,608.00	37,608.00	-15.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	239,666.00	239,666.00	0.00	122,000.00	122,000.00	-49.1%
TOTAL, FEDERAL REVENUE			0.00	4,763,332.25	4,763,332.25	0.00	4,177,677.00	4,177,677.00	-12.3%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	818,794.00		818,794.00	637,670.00		637,670.00	-22.1%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		145,187.00	145,187.00		144,896.00	144,896.00	-0.2%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		147,281.00	147,281.00		147,281.00	147,281.00	0.0%
Home-to-School Transportation	7230	8311		756,464.00	756,464.00		707,294.00	707,294.00	-6.5%
School Improvement Program	7260-7265	8311		115,343.00	115,343.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		1,621,308.00	1,621,308.00		1,267,863.00	1,267,863.00	-21.8%
Spec. Ed. Transportation	7240	8311		5,552.00	5,552.00		5,552.00	5,552.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,130,310.00	0.00	3,130,310.00	3,424,724.00	0.00	3,424,724.00	9.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,942,005.00	288,001.00	2,230,006.00	2,037,277.00	378,823.00	2,416,100.00	8.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		278,029.00	278,029.00		261,060.00	261,060.00	-6.1%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		570,000.00	570,000.00		535,212.00	535,212.00	-6.1%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,235,338.00	1,235,338.00		1,120,275.00	1,120,275.00	-9.3%
Staff Development	7292, 7294, 7295, 7296	8590		216,161.00	216,161.00		200,000.00	200,000.00	-7.5%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		21,702.00	21,702.00		20,776.00	20,776.00	-4.3%
Healthy Start	6240-6245	8590		211.00	211.00		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		458,587.00	458,587.00		430,598.00	430,598.00	-6.1%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		432,351.00	432,351.00		405,963.00	405,963.00	-6.1%
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		547,116.00	547,116.00		513,724.00	513,724.00	-6.1%
School and Library Improvement Block Grant	7395	8590		891,103.00	891,103.00		836,716.00	836,716.00	-6.1%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,583.00	2,140,788.00	2,225,371.00	84,583.00	1,744,347.00	1,828,930.00	-17.8%
TOTAL, OTHER STATE REVENUE			5,975,692.00	10,443,668.00	16,419,360.00	6,184,254.00	9,258,545.00	15,442,799.00	-5.9%

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	811,608.00	0.00	811,608.00	800,000.00	0.00	800,000.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	103,057.00	103,057.00	0.00	100,000.00	100,000.00	-3.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	21,312.00	1,244,407.00	1,265,719.00	11,000.00	1,150,689.00	1,161,689.00	-8.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	28,700.00	0.00	28,700.00	28,700.00	0.00	28,700.00	0.0%
Other Local Revenue									

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,804,088.34	488,763.00	4,292,851.34	969,890.00	767,667.00	1,737,557.00	-59.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,712,651.00	3,712,651.00		4,005,331.00	4,005,331.00	7.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,665,708.34	5,548,878.00	10,214,586.34	1,809,590.00	6,023,687.00	7,833,277.00	-23.3%
TOTAL, REVENUES			104,317,927.34	23,651,635.25	127,969,562.59	100,962,585.00	22,347,585.00	123,310,170.00	-3.6%

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July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,424,267.00	8,949,348.00	54,373,615.00	44,657,941.00	8,929,484.00	53,587,425.00	-1.4%
Certificated Pupil Support Salaries		1200	1,855,479.00	956,304.00	2,811,783.00	1,182,414.00	1,576,122.00	2,758,536.00	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,298,939.00	883,293.00	5,182,232.00	4,465,828.00	940,506.00	5,406,334.00	4.3%
Other Certificated Salaries		1900	588,626.00	697,226.00	1,285,852.00	583,118.00	501,229.00	1,084,347.00	-15.7%
TOTAL, CERTIFICATED SALARIES			52,167,311.00	11,486,171.00	63,653,482.00	50,889,301.00	11,947,341.00	62,836,642.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	659,135.00	3,179,612.00	3,838,747.00	626,233.00	3,432,014.00	4,058,247.00	5.7%
Classified Support Salaries		2200	4,713,329.48	2,569,878.00	7,283,207.48	4,619,633.00	2,464,947.00	7,084,580.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,355,154.00	360,780.00	1,715,934.00	1,340,849.00	346,799.00	1,687,648.00	-1.6%
Clerical, Technical and Office Salaries		2400	3,980,518.20	636,153.04	4,616,671.24	4,031,685.00	674,378.00	4,706,063.00	1.9%
Other Classified Salaries		2900	467,737.00	66,508.38	534,245.38	494,646.00	49,187.00	543,833.00	1.8%
TOTAL, CLASSIFIED SALARIES			11,175,873.68	6,812,931.42	17,988,805.10	11,113,046.00	6,967,325.00	18,080,371.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,322,293.00	927,162.00	5,249,455.00	4,180,544.00	950,852.00	5,131,396.00	-2.2%
PERS		3201-3202	1,007,940.00	614,860.82	1,622,800.82	1,019,207.00	662,662.00	1,681,869.00	3.6%
OASDI/Medicare/Alternative		3301-3302	1,472,323.00	645,911.54	2,118,234.54	1,422,879.00	625,892.00	2,048,771.00	-3.3%
Health and Welfare Benefits		3401-3402	8,507,379.00	2,123,723.04	10,631,102.04	8,424,478.00	2,505,096.00	10,929,574.00	2.8%
Unemployment Insurance		3501-3502	32,096.00	9,900.10	41,996.10	185,948.00	56,756.00	242,704.00	477.9%
Workers' Compensation		3601-3602	1,290,856.00	388,444.00	1,679,300.00	1,229,020.00	375,081.00	1,604,101.00	-4.5%
OPEB, Allocated		3701-3702	1,465,153.41	0.00	1,465,153.41	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	282,614.00	171,187.00	453,801.00	241,218.00	200,388.00	441,606.00	-2.7%
Other Employee Benefits		3901-3902	21,880.00	0.00	21,880.00	37,480.00	0.00	37,480.00	71.3%
TOTAL, EMPLOYEE BENEFITS			18,402,534.41	4,881,188.50	23,283,722.91	18,259,665.00	5,376,727.00	23,636,392.00	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	54,303.00	969,789.00	1,024,092.00	1,037.00	900,000.00	901,037.00	-12.0%
Books and Other Reference Materials		4200	227,771.00	398,546.00	626,317.00	100,509.00	298,850.00	399,359.00	-36.2%

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	2,126,198.50	7,299,841.33	9,426,039.83	6,954,071.00	4,474,582.00	11,428,653.00	21.2%
Noncapitalized Equipment		4400	454,824.36	1,570,853.00	2,025,677.36	176,118.00	321,245.00	497,363.00	-75.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,863,096.86	10,239,029.33	13,102,126.19	7,231,735.00	5,994,677.00	13,226,412.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,767.00	299,732.00	414,499.00	78,784.00	54,304.00	133,088.00	-67.9%
Dues and Memberships		5300	45,135.00	4,600.00	49,735.00	24,240.00	13,650.00	37,890.00	-23.8%
Insurance		5400 - 5450	595,641.00	0.00	595,641.00	684,988.00	0.00	684,988.00	15.0%
Operations and Housekeeping Services		5500	2,952,853.43	63,404.00	3,016,257.43	3,233,000.00	64,819.00	3,297,819.00	9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	433,772.00	550,848.00	984,620.00	304,097.00	574,924.00	879,021.00	-10.7%
Transfers of Direct Costs		5710	35,992.00	(35,992.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,665.00	2,129.00	9,794.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,836,810.00	3,138,482.00	5,975,292.00	1,965,109.00	2,030,916.00	3,996,025.00	-33.1%
Communications		5900	382,424.00	58,571.00	440,995.00	419,260.00	95,650.00	514,910.00	16.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,405,059.43	4,081,774.00	11,486,833.43	6,709,478.00	2,834,263.00	9,543,741.00	-16.9%

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July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	908,810.00	3,500.00	912,310.00	467,131.00	36,500.00	503,631.00	-44.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,086.00	177,873.00	277,959.00	186,500.00	90,000.00	276,500.00	-0.5%
Equipment Replacement		6500	70,353.00	4,687.00	75,040.00	2,500.00	0.00	2,500.00	-96.7%
TOTAL, CAPITAL OUTLAY			1,079,249.00	186,060.00	1,265,309.00	656,131.00	126,500.00	782,631.00	-38.1%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	628,158.00	628,158.00	0.00	692,955.00	692,955.00	10.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		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%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,059.00	12,278.00	13,337.00	542.00	8,914.00	9,456.00	-29.1%
Other Debt Service - Principal		7439	54,825.00	85,174.00	139,999.00	54,116.00	87,592.00	141,708.00	1.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			55,884.00	765,610.00	821,494.00	54,658.00	829,461.00	884,119.00	7.6%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(1,226,663.00)	1,226,663.00	0.00	(1,285,315.00)	1,285,315.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(216,106.00)	0.00	(216,106.00)	(232,161.00)	0.00	(232,161.00)	7.4%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,442,769.00)	1,226,663.00	(216,106.00)	(1,517,476.00)	1,285,315.00	(232,161.00)	7.4%
TOTAL, EXPENDITURES			91,706,239.38	39,679,427.25	131,385,666.63	93,396,538.00	35,361,609.00	128,758,147.00	-2.0%

July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	445,597.00	0.00	445,597.00	3,106,368.00	0.00	3,106,368.00	597.1%
(a) TOTAL, INTERFUND TRANSFERS IN			445,597.00	0.00	445,597.00	3,106,368.00	0.00	3,106,368.00	597.1%
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	28,700.00	0.00	28,700.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	312,103.00	0.00	312,103.00	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	633,761.00	633,761.00	0.00	650,084.00	650,084.00	2.6%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,054,911.00	459,368.00	5,514,279.00	54,722.00	552,055.00	606,777.00	-89.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,395,714.00	1,093,129.00	6,488,843.00	54,722.00	1,202,139.00	1,256,861.00	-80.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	521,177.00	617,178.00	1,138,355.00	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	4,380.00	0.00	4,380.00	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%

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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			525,557.00	617,178.00	1,142,735.00	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	(11,781,452.00)	11,781,452.00	0.00	(12,899,172.00)	12,899,172.00	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%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,781,452.00)	11,781,452.00	0.00	(12,899,172.00)	12,899,172.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,206,012.00)	11,305,501.00	(4,900,511.00)	(9,847,526.00)	11,697,033.00	1,849,507.00	-137.7%

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Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	93,676,527.00	2,895,757.00	96,572,284.00	92,968,741.00	2,887,676.00	95,856,417.00	-0.7%
2) Federal Revenue		8100-8299	0.00	4,763,332.25	4,763,332.25	0.00	4,177,677.00	4,177,677.00	-12.3%
3) Other State Revenue		8300-8599	5,975,692.00	10,443,668.00	16,419,360.00	6,184,254.00	9,258,545.00	15,442,799.00	-5.9%
4) Other Local Revenue		8600-8799	4,665,708.34	5,548,878.00	10,214,586.34	1,809,590.00	6,023,687.00	7,833,277.00	-23.3%
5) TOTAL, REVENUES			104,317,927.34	23,651,635.25	127,969,562.59	100,962,585.00	22,347,585.00	123,310,170.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,231,546.32	25,061,790.43	85,293,336.75	63,888,525.00	21,623,667.00	85,512,192.00	0.3%
2) Instruction - Related Services	2000-2999		12,833,760.09	4,787,431.82	17,621,191.91	12,579,468.00	3,950,116.00	16,529,584.00	-6.2%
3) Pupil Services	3000-3999		3,354,978.00	4,678,152.00	8,033,130.00	2,458,158.00	4,374,711.00	6,832,869.00	-14.9%
4) Ancillary Services	4000-4999		855,201.00	0.00	855,201.00	710,662.00	72,349.00	783,011.00	-8.4%
5) Community Services	5000-5999		415,901.54	0.00	415,901.54	181,249.00	0.00	181,249.00	-56.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,561,891.00	1,226,663.00	5,788,554.00	4,441,947.00	1,285,315.00	5,727,262.00	-1.1%
8) Plant Services	8000-8999		9,397,077.43	3,159,780.00	12,556,857.43	9,081,871.00	3,225,990.00	12,307,861.00	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	55,884.00	765,610.00	821,494.00	54,658.00	829,461.00	884,119.00	7.6%
10) TOTAL, EXPENDITURES			91,706,239.38	39,679,427.25	131,385,666.63	93,396,538.00	35,361,609.00	128,758,147.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,611,687.96	(16,027,792.00)	(3,416,104.04)	7,566,047.00	(13,014,024.00)	(5,447,977.00)	59.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	445,597.00	0.00	445,597.00	3,106,368.00	0.00	3,106,368.00	597.1%
b) Transfers Out		7600-7629	5,395,714.00	1,093,129.00	6,488,843.00	54,722.00	1,202,139.00	1,256,861.00	-80.6%
2) Other Sources/Uses									
a) Sources		8930-8979	525,557.00	617,178.00	1,142,735.00	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	(11,781,452.00)	11,781,452.00	0.00	(12,899,172.00)	12,899,172.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,206,012.00)	11,305,501.00	(4,900,511.00)	(9,847,526.00)	11,697,033.00	1,849,507.00	-137.7%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,594,324.04)	(4,722,291.00)	(8,316,615.04)	(2,281,479.00)	(1,316,991.00)	(3,598,470.00)	-56.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,303,272.61	7,142,297.71	15,445,570.32	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
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	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
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	4,708,948.57	2,420,006.71	7,128,955.28	-53.8%
2) Ending Balance, June 30 (E + F1e)			4,708,948.57	2,420,006.71	7,128,955.28	2,427,469.57	1,103,015.71	3,530,485.28	-50.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	221,000.00	0.00	221,000.00	221,000.00	0.00	221,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,707,730.96	1,707,730.96	0.00	1,103,015.71	1,103,015.71	-35.4%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,136,235.81	0.00	4,136,235.81	2,191,469.57	0.00	2,191,469.57	-47.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount			336,712.76	712,275.75	1,048,988.51				
d) Unappropriated Amount						0.00	0.00	0.00	

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Description	Resource Codes	Object Codes	2007-08 Estimated 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	70,540.00	70,540.00	0.0%
3) Other State Revenue		8300-8599	1,307,651.00	1,307,651.00	0.0%
4) Other Local Revenue		8600-8799	65,401.00	65,000.00	-0.6%
5) TOTAL, REVENUES			1,443,592.00	1,443,191.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	750,332.00	633,022.00	-15.6%
2) Classified Salaries		2000-2999	366,097.00	341,879.00	-6.6%
3) Employee Benefits		3000-3999	322,437.00	269,850.00	-16.3%
4) Books and Supplies		4000-4999	391,819.00	106,659.00	-72.8%
5) Services and Other Operating Expenditures		5000-5999	112,209.00	99,026.00	-11.7%
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	61,050.00	57,652.00	-5.6%
9) TOTAL, EXPENDITURES			2,003,944.00	1,508,088.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(560,352.00)	(64,897.00)	-88.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,869.00	64,898.00	1.6%
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			63,869.00	64,898.00	1.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(496,483.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	522,802.42	26,319.42	-95.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			522,802.42	26,319.42	-95.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			522,802.42	26,319.42	-95.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	26,319.42	26,320.42	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	70,540.00	70,540.00	0.0%
TOTAL, FEDERAL REVENUE			70,540.00	70,540.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	1,307,651.00	1,307,651.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,307,651.00	1,307,651.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	50,000.00	50,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	401.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,401.00	65,000.00	-0.6%
TOTAL, REVENUES			1,443,592.00	1,443,191.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	521,244.00	411,070.00	-21.1%
Certificated Pupil Support Salaries		1200	53,526.00	100,000.00	86.8%
Certificated Supervisors' and Administrators' Salaries		1300	175,562.00	121,952.00	-30.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			750,332.00	633,022.00	-15.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	90,240.00	88,240.00	-2.2%
Classified Support Salaries		2200	59,344.00	44,558.00	-24.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	216,513.00	209,081.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			366,097.00	341,879.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,395.00	52,315.00	-10.4%
PERS		3201-3202	32,463.00	32,232.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	38,573.00	33,022.00	-14.4%
Health and Welfare Benefits		3401-3402	154,157.00	116,641.00	-24.3%
Unemployment Insurance		3501-3502	550.00	2,928.00	432.4%
Workers' Compensation		3601-3602	24,914.00	19,352.00	-22.3%
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	12,305.00	12,280.00	-0.2%
Other Employee Benefits		3901-3902	1,080.00	1,080.00	0.0%
TOTAL, EMPLOYEE BENEFITS			322,437.00	269,850.00	-16.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	12,611.00	3,000.00	-76.2%
Books and Other Reference Materials		4200	6,666.00	2,000.00	-70.0%
Materials and Supplies		4300	280,792.00	98,659.00	-64.9%
Noncapitalized Equipment		4400	91,750.00	3,000.00	-96.7%
TOTAL, BOOKS AND SUPPLIES			391,819.00	106,659.00	-72.8%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	5,500.00	2,500.00	-54.5%
Dues and Memberships		5300	1,714.00	1,000.00	-41.7%
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	61,114.00	63,500.00	3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,977.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	30,836.00	21,026.00	-31.8%
Communications		5900	9,068.00	11,000.00	21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,209.00	99,026.00	-11.7%
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 Support 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/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	61,050.00	57,652.00	-5.6%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			61,050.00	57,652.00	-5.6%
TOTAL, EXPENDITURES			2,003,944.00	1,508,088.00	-24.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	63,869.00	64,898.00	1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			63,869.00	64,898.00	1.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (b - h + c - d + e)			63,869.00	64,898.00	1.6%

Description	Function Codes	Object Codes	2007-08 Estimated 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	70,540.00	70,540.00	0.0%
3) Other State Revenue		8300-8599	1,307,651.00	1,307,651.00	0.0%
4) Other Local Revenue		8600-8799	65,401.00	65,000.00	-0.6%
5) TOTAL, REVENUES			1,443,592.00	1,443,191.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,097,655.00	723,143.00	-34.1%
2) Instruction - Related Services	2000-2999		705,626.00	550,501.00	-22.0%
3) Pupil Services	3000-3999		58,712.00	111,983.00	90.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		61,050.00	57,652.00	-5.6%
8) Plant Services	8000-8999		80,901.00	64,809.00	-19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,003,944.00	1,508,088.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(560,352.00)	(64,897.00)	-88.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,869.00	64,898.00	1.6%
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			63,869.00	64,898.00	1.6%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(496,483.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	522,802.42	26,319.42	-95.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			522,802.42	26,319.42	-95.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			522,802.42	26,319.42	-95.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	26,319.42		
d) Unappropriated Amount		9790		26,320.42	

Description	Resource Codes	Object Codes	2007-08 Estimated 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	3,542.00	3,542.00	0.0%
3) Other State Revenue		8300-8599	186,143.00	186,143.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			191,685.00	191,685.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	52,442.00	37,668.00	-28.2%
2) Classified Salaries		2000-2999	62,389.00	52,312.00	-16.2%
3) Employee Benefits		3000-3999	47,055.00	43,411.00	-7.7%
4) Books and Supplies		4000-4999	58,071.00	52,279.00	-10.0%
5) Services and Other Operating Expenditures		5000-5999	11,395.00	0.00	-100.0%
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	6,505.00	6,015.00	-7.5%
9) TOTAL, EXPENDITURES			237,857.00	191,685.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(46,172.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,172.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,172.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,172.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,172.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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	3,542.00	3,542.00	0.0%
TOTAL, FEDERAL REVENUE			3,542.00	3,542.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	183,471.00	183,471.00	0.0%
All Other State Revenue	All Other	8590	2,672.00	2,672.00	0.0%
TOTAL, OTHER STATE REVENUE			186,143.00	186,143.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			191,685.00	191,685.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	38,590.00	37,668.00	-2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,852.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			52,442.00	37,668.00	-28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	26,135.00	20,627.00	-21.1%
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	30,102.00	31,685.00	5.3%
Other Classified Salaries		2900	6,152.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			62,389.00	52,312.00	-16.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,185.00	3,108.00	-2.4%
PERS		3201-3202	4,279.00	4,053.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	5,366.00	3,598.00	-32.9%
Health and Welfare Benefits		3401-3402	30,014.00	29,098.00	-3.1%
Unemployment Insurance		3501-3502	61.00	270.00	342.6%
Workers' Compensation		3601-3602	2,744.00	1,784.00	-35.0%
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	1,406.00	1,500.00	6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,055.00	43,411.00	-7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	0.00	-100.0%
Materials and Supplies		4300	55,571.00	52,279.00	-5.9%
capitalized Equipment		4400	1,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,071.00	52,279.00	-10.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	5,100.00	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	3,159.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,906.00	0.00	-100.0%
Communications		5900	50.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,395.00	0.00	-100.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,505.00	6,015.00	-7.5%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			6,505.00	6,015.00	-7.5%
TOTAL, EXPENDITURES			237,857.00	191,685.00	-19.4%

Description	Resource Codes	Object Codes	2007-08 Estimated 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 Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
AL, OTHER FINANCING SOURCES/USES b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated 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	3,542.00	3,542.00	0.0%
3) Other State Revenue		8300-8599	186,143.00	186,143.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			191,685.00	191,685.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		170,474.00	138,167.00	-19.0%
2) Instruction - Related Services	2000-2999		60,878.00	47,503.00	-22.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,505.00	6,015.00	-7.5%
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			237,857.00	191,685.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,172.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(46,172.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,172.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,172.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,172.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,437,684.00	1,850,000.00	28.7%
3) Other State Revenue		8300-8599	200,000.00	152,000.00	-24.0%
4) Other Local Revenue		8600-8799	2,432,225.00	2,059,750.00	-15.3%
5) TOTAL, REVENUES			4,069,909.00	4,061,750.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,333,506.00	1,454,154.00	9.0%
3) Employee Benefits		3000-3999	421,903.00	475,051.00	12.6%
4) Books and Supplies		4000-4999	2,025,759.00	1,738,151.00	-14.2%
5) Services and Other Operating Expenditures		5000-5999	149,728.00	175,900.00	17.5%
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	148,551.00	168,494.00	13.4%
9) TOTAL, EXPENDITURES			4,079,447.00	4,011,750.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(9,538.00)	50,000.00	-624.2%
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	50,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	2,238.00	0.00	-100.0%
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			2,238.00	(50,000.00)	-2334.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,300.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,660,027.88	1,652,727.88	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,660,027.88	1,652,727.88	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,660,027.88	1,652,727.88	-0.4%
2) Ending Balance, June 30 (E + F1e)			1,652,727.88	1,652,727.88	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,652,727.88		
d) Unappropriated Amount		9790		1,652,727.88	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,437,684.00	1,850,000.00	28.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,437,684.00	1,850,000.00	28.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	200,000.00	152,000.00	-24.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,000.00	152,000.00	-24.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,300,000.00	1,900,000.00	-17.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,025.00	82,500.00	37.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	72,200.00	77,250.00	7.0%
TOTAL, OTHER LOCAL REVENUE			2,432,225.00	2,059,750.00	-15.3%
TOTAL, REVENUES			4,069,909.00	4,061,750.00	-0.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,106,438.00	1,221,713.00	10.4%
Classified Supervisors' and Administrators' Salaries		2300	69,900.00	72,882.00	4.3%
Clerical, Technical and Office Salaries		2400	157,168.00	159,559.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,333,506.00	1,454,154.00	9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	127,835.00	137,050.00	7.2%
SDI/Medicare/Alternative		3301-3302	95,865.00	87,034.00	-9.2%
Health and Welfare Benefits		3401-3402	148,911.00	142,769.00	-4.1%
Unemployment Insurance		3501-3502	688.00	4,362.00	534.0%
Workers' Compensation		3601-3602	28,604.00	28,836.00	0.8%
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			421,903.00	475,051.00	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	222,994.00	158,276.00	-29.0%
Noncapitalized Equipment		4400	157,300.00	70,000.00	-55.5%
Food		4700	1,645,465.00	1,509,875.00	-8.2%
TOTAL, BOOKS AND SUPPLIES			2,025,759.00	1,738,151.00	-14.2%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	7,000.00	4,500.00	-35.7%
Dues and Memberships		5300	450.00	600.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,500.00	50,000.00	96.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,134.00	78,000.00	-13.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,538.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	42,586.00	41,200.00	-3.3%
Communications		5900	1,596.00	1,600.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,728.00	175,900.00	17.5%
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 Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	148,551.00	168,494.00	13.4%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			148,551.00	168,494.00	13.4%
TOTAL, EXPENDITURES			4,079,447.00	4,011,750.00	-1.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	50,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	50,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	2,238.00	0.00	-100.0%
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			2,238.00	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	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			2,238.00	(50,000.00)	-2334.1%

Description	Function Codes	Object Codes	2007-08 Estimated 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	1,437,684.00	1,850,000.00	28.7%
3) Other State Revenue		8300-8599	200,000.00	152,000.00	-24.0%
4) Other Local Revenue		8600-8799	2,432,225.00	2,059,750.00	-15.3%
5) TOTAL, REVENUES			4,069,909.00	4,061,750.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,905,396.00	3,793,256.00	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		148,551.00	168,494.00	13%
8) Plant Services	8000-8999		25,500.00	50,000.00	96.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,079,447.00	4,011,750.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(9,538.00)	50,000.00	-624.2%
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	50,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	2,238.00	0.00	-100.0%
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			2,238.00	(50,000.00)	-2334.1%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,300.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,660,027.88	1,652,727.88	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,660,027.88	1,652,727.88	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,660,027.88	1,652,727.88	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	1,652,727.88		
d) Unappropriated Amount					
		9790		1,652,727.88	

Description	Resource Codes	Object Codes	2007-08 Estimated 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	629,781.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	85,879.00	5,000.00	-94.2%
5) TOTAL REVENUES			715,660.00	5,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	278,653.00	362,579.00	30.1%
6) Capital Outlay		6000-6999	979,932.00	1,950,214.00	99.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,258,585.00	2,312,793.00	83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(542,925.00)	(2,307,793.00)	325.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,084,171.00	1,191,963.00	9.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,084,171.00	1,191,963.00	9.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			541,246.00	(1,115,830.00)	-306.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,677,033.02	2,218,279.02	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,677,033.02	2,218,279.02	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,677,033.02	2,218,279.02	32.3%
2) Ending Balance, June 30 (E + F1e)			2,218,279.02	1,102,449.02	-50.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,218,279.02		
d) Unappropriated Amount				1,102,449.02	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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	85,625.00	5,000.00	-94.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	254.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,879.00	5,000.00	-94.2%
TOTAL, REVENUES			715,660.00	5,000.00	-99.3%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	Resource Codes	Object Codes	2007-08 Estimated 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	278,653.00	362,579.00	30.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			278,653.00	362,579.00	30.1%
CAPITAL OUTLAY					
Land Improvements		6170	17,190.00	2,000.00	-88.4%
Buildings and Improvements of Buildings		6200	962,742.00	1,948,214.00	102.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			979,932.00	1,950,214.00	99.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,258,585.00	2,312,793.00	83.8%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	633,761.00	650,084.00	2.6%
Other Authorized Interfund Transfers In		8919	450,410.00	541,879.00	20.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,084,171.00	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			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,084,171.00	1,191,963.00	9.9%

Description	Function Codes	Object Codes	2007-08 Estimated 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	629,781.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	85,879.00	5,000.00	-94.2%
5) TOTAL, REVENUES			715,660.00	5,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,258,585.00	2,312,793.00	83.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,258,585.00	2,312,793.00	83.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(542,925.00)	(2,307,793.00)	325.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,084,171.00	1,191,963.00	2.6%
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			1,084,171.00	1,191,963.00	2.6%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			541,246.00	(1,115,830.00)	-306.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,677,033.02	2,218,279.02	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,677,033.02	2,218,279.02	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,677,033.02	2,218,279.02	32.3%
2) Ending Balance, June 30 (E + F1e)			2,218,279.02	1,102,449.02	-50.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,218,279.02		
d) Unappropriated Amount				1,102,449.02	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Estimated Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

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

Description	Resource Codes	Object Codes	2007-08 Estimated 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	250,000.00	167,500.00	-33.0%
5) TOTAL, REVENUES			250,000.00	167,500.00	-33.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,000.00	167,500.00	-33.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,028,700.00	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	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,028,700.00	(3,000,000.00)	-159.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,278,700.00	(2,832,500.00)	-153.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,550.00	13,993,250.00	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,550.00	13,993,250.00	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,550.00	13,993,250.00	60.6%
2) Ending Balance, June 30 (E + F1e)			13,993,250.00	11,160,750.00	-20.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	1,710,000.00	New
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	13,993,250.00	9,450,750.00	-32.5%
Retiree Benefits	0000	9780		4,500,000.00	
Declining Enrollment	0000	9780		1,660,750.00	
Budget Reductions	0000	9780		3,290,000.00	
Kimball High School Startup	0000	9780	3,000,000.00		
Retiree Benefits	0000	9780	4,500,000.00		
Declining Enrollment	0000	9780	1,493,250.00		
Budget Reductions	0000	9780	5,000,000.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	250,000.00	167,500.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	167,500.00	-33.0%
TOTAL, REVENUES			250,000.00	167,500.00	-33.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	28,700.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	5,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,028,700.00	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 Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			5,028,700.00	(3,000,000.00)	-159.7%

Description	Function Codes	Object Codes	2007-08 Estimated 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	250,000.00	167,500.00	-33.0%
5) TOTAL REVENUES			250,000.00	167,500.00	-33.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,000.00	167,500.00	-33.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,028,700.00	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	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			5,028,700.00	(3,000,000.00)	-159.7%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,278,700.00	(2,832,500.00)	-153.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,714,550.00	13,993,250.00	60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,714,550.00	13,993,250.00	60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,714,550.00	13,993,250.00	60.6%
2) Ending Balance, June 30 (E + F1e)			13,993,250.00	11,160,750.00	-20.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	1,710,000.00	New
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	13,993,250.00	9,450,750.00	-32.5%
Retiree Benefits	0000	9780		4,500,000.00	
Declining Enrollment	0000	9780		1,660,750.00	
Budget Reductions	0000	9780		3,290,000.00	
Kimball High School Startup	0000	9780	3,000,000.00		
Retiree Benefits	0000	9780	4,500,000.00		
Declining Enrollment	0000	9780	1,493,250.00		
Budget Reductions	0000	9780	5,000,000.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Resource	Description	2007-08 Estimated Actuals	2008-09 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Estimated 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	1,072,554.00	6,515,500.00	507.5%
5) TOTAL, REVENUES			1,072,554.00	6,515,500.00	507.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,549.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,549.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,062,005.00	6,515,500.00	513.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,430.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,165,973.00	10,075,604.00	-50.0%
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	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,543.00)	6,924,396.00	-4386.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900,462.00	13,439,896.00	1392.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,633.56	10,583,095.56	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,633.56	10,583,095.56	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,633.56	10,583,095.56	9.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	10,583,095.56	24,022,991.56	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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					
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	575,294.00	515,500.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,072,554.00	6,515,500.00	507.5%
TOTAL, REVENUES			1,072,554.00	6,515,500.00	507.5%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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 EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,059.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,490.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,549.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,549.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,430.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,430.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	20,134,605.00	10,044,236.00	-50.1%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,368.00	31,368.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,165,973.00	10,075,604.00	-50.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,543.00)	6,924,396.00	-4386.4%

Description	Function Codes	Object Codes	2007-08 Estimated 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	1,072,554.00	6,515,500.00	507.5%
5) TOTAL, REVENUES			1,072,554.00	6,515,500.00	507.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,549.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,549.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,062,005.00	6,515,500.00	513.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,430.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,165,973.00	10,075,604.00	-50.0%
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	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,543.00)	6,924,396.00	-4386.4%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900,462.00	13,439,896.00	1392.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,682,633.56	10,583,095.56	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,682,633.56	10,583,095.56	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,682,633.56	10,583,095.56	9.3%
2) Ending Balance, June 30 (E + F1e)			10,583,095.56	24,022,991.56	127.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,583,095.56		
d) Unappropriated Amount				24,022,991.56	

Resource	Description	2007-08 Estimated Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Estimated 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	4,367,812.00	2,495,500.00	-42.9%
5) TOTAL, REVENUES			4,367,812.00	2,495,500.00	-42.9%
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	126,714.00	85,051.00	-32.9%
6) Capital Outlay		6000-6999	279,853.00	279,853.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			406,567.00	364,904.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,961,245.00	2,130,596.00	-46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	338,468.00	13,701.00	-96.0%
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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,796,989.00)	(28,486,299.00)	493.8%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(835,744.00)	(26,355,703.00)	3053.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,997,828.98	44,162,084.98	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,997,828.98	44,162,084.98	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,997,828.98	44,162,084.98	-1.9%
2) Ending Balance, June 30 (E + F1e)			44,162,084.98	17,806,381.98	-59.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	44,162,084.98		
d) Unappropriated Amount		9790		17,806,381.98	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	1,994,000.00	569,000.00	-71.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,373,812.00	1,926,500.00	-18.8%
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			4,367,812.00	2,495,500.00	-42.9%
TOTAL, REVENUES			4,367,812.00	2,495,500.00	-42.9%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	56,089.00	57,426.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,599.00	27,625.00	-60.9%
Communications		5900	26.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,714.00	85,051.00	-32.9%
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	279,853.00	279,853.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,853.00	279,853.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			406,567.00	364,904.00	-10.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	338,468.00	13,701.00	-96.0%
(a) TOTAL, INTERFUND TRANSFERS IN			338,468.00	13,701.00	-96.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	5,135,457.00	28,500,000.00	455.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,135,457.00	28,500,000.00	455.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,796,989.00)	(28,486,299.00)	493.8%

Description	Function Codes	Object Codes	2007-08 Estimated 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	4,367,812.00	2,495,500.00	-42.9%
5) TOTAL, REVENUES			4,367,812.00	2,495,500.00	-42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		406,567.00	364,904.00	-10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			406,567.00	364,904.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,961,245.00	2,130,596.00	-46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	338,468.00	13,701.00	-96.0%
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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,796,989.00)	(28,486,299.00)	493.8%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(835,744.00)	(26,355,703.00)	3053.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,997,828.98	44,162,084.98	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,997,828.98	44,162,084.98	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,997,828.98	44,162,084.98	-1.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					
		9790	44,162,084.98	17,806,381.98	

Description	Resource Codes	Object Codes	2007-08 Estimated 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	2,075,489.00	1,500,000.00	-27.7%
5) TOTAL, REVENUES			50,228,903.00	6,554,483.00	-87.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,534.00	0.00	-100.0%
3) Employee Benefits		3000-3999	6,077.00	0.00	-100.0%
4) Books and Supplies		4000-4999	289,621.00	122,500.00	-57.7%
5) Services and Other Operating Expenditures		5000-5999	197,506.00	231,592.00	17.3%
6) Capital Outlay		6000-6999	30,775,558.00	68,437,294.00	122.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,315,296.00	68,791,386.00	119.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,913,607.00	(62,236,903.00)	-429.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,582,165.00	38,544,236.00	50.7%
b) Transfers Out		7600-7629	732,127.00	13,701.00	-98.1%
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			24,850,038.00	38,530,535.00	55.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,763,645.00	(23,706,368.00)	-154.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,927.35	47,396,572.35	1204.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,927.35	47,396,572.35	1204.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,927.35	47,396,572.35	1204.6%
2) Ending Balance, June 30 (E + F1e)			47,396,572.35	23,690,204.35	-50.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			47,396,572.35		
d) Unappropriated Amount				23,690,204.35	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	447,156.00	1,500,000.00	235.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,628,333.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,075,489.00	1,500,000.00	-27.7%
TOTAL, REVENUES			50,228,903.00	6,554,483.00	-87.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	46,534.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,534.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,656.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,844.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	24.00	0.00	-100.0%
Workers' Compensation		3601-3602	892.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	661.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,077.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,002.00	77,500.00	84.5%
Noncapitalized Equipment		4400	247,619.00	45,000.00	-81.8%
TOTAL, BOOKS AND SUPPLIES			289,621.00	122,500.00	-57.7%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	89,588.00	30,112.00	-66.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	608.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	106,746.00	200,880.00	88.2%
Communications		5900	564.00	600.00	6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,506.00	231,592.00	17.3%
CAPITAL OUTLAY					
Land		6100	187,196.00	1,064,641.00	468.7%
Land Improvements		6170	1,580,461.00	6,535,249.00	313.5%
Buildings and Improvements of Buildings		6200	28,754,034.00	60,329,589.00	109.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	253,867.00	507,815.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,775,558.00	68,437,294.00	122.4%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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 Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,315,296.00	68,791,386.00	119.7%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	25,582,165.00	38,544,236.00	50.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,582,165.00	38,544,236.00	50.7%
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	732,127.00	13,701.00	-98.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			732,127.00	13,701.00	-98.1%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,850,038.00	38,530,535.00	55.1%

Description	Function Codes	Object Codes	2007-08 Estimated 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	2,075,489.00	1,500,000.00	-27.7%
5) TOTAL, REVENUES			50,228,903.00	6,554,483.00	-87.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,315,296.00	68,791,386.00	119.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,315,296.00	68,791,386.00	119.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,913,607.00	(62,236,903.00)	-429.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,582,165.00	38,544,236.00	50.7%
b) Transfers Out		7600-7629	732,127.00	13,701.00	-98.1%
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			24,850,038.00	38,530,535.00	55.1%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,763,645.00	(23,706,368.00)	-154.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,927.35	47,396,572.35	1204.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,927.35	47,396,572.35	1204.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,927.35	47,396,572.35	1204.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

<u>Resource</u>	<u>Description</u>	<u>2007-08 Estimated Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	<u>0.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2007-08 Estimated 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	25,657.00	25,100.00	-2.2%
5) TOTAL, REVENUES			25,657.00	25,100.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,657.00	25,100.00	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			657.00	100.00	-84.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,275.33	4,932.33	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,275.33	4,932.33	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,275.33	4,932.33	15.4%
2) Ending Balance, June 30 (E + F1e)			4,932.33	5,032.33	2.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			4,932.33		
d) Unappropriated Amount				5,032.33	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
.0) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated 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	157.00	100.00	-36.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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			25,657.00	25,100.00	-2.2%
TOTAL, REVENUES			25,657.00	25,100.00	-2.2%

Description	Resource Codes	Object Codes	2007-08 Estimated 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%
EB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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 EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	25,000.00	25,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,000.00)	(25,000.00)	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated 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	25,657.00	25,100.00	-2.2%
5) TOTAL, REVENUES			25,657.00	25,100.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,657.00	25,100.00	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			657.00	100.00	-84.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,275.33	4,932.33	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,275.33	4,932.33	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,275.33	4,932.33	15.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	4,932.33		
d) Unappropriated Amount					
		9790		5,032.33	

Description	Resource Codes	Object Codes	2007-08 Estimated 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	11,285.00	11,285.00	0.0%
4) Other Local Revenue		8600-8799	2,393,845.00	2,223,832.00	-7.1%
5) TOTAL, REVENUES			2,405,130.00	2,235,117.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,684,110.00	830,243.00	-50.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,684,110.00	830,243.00	-50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			721,020.00	1,404,874.00	94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,134.00	21,134.00	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			21,134.00	21,134.00	0.0%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			742,154.00	1,426,008.00	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,463,307.90	2,205,461.90	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,307.90	2,205,461.90	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,307.90	2,205,461.90	50.7%
2) Ending Balance, June 30 (E + F1e)			2,205,461.90	3,631,469.90	64.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,205,461.90		
d) Unappropriated Amount				3,631,469.90	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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

Description	Resource Codes	Object Codes	2007-08 Estimated 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	11,285.00	11,285.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,285.00	11,285.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	2,252,702.00	2,144,977.00	-4.8%
Unsecured Roll		8612	62,333.00	45.00	-99.9%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	71,142.00	71,142.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	7,668.00	7,668.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,393,845.00	2,223,832.00	-7.1%
TOTAL, REVENUES			2,405,130.00	2,235,117.00	-7.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	980,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	704,110.00	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/Direct Support Costs)			1,684,110.00	830,243.00	-50.7%
TOTAL, EXPENDITURES			1,684,110.00	830,243.00	-50.7%

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

Description	Resource Codes	Object Codes	2007-08 Estimated 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: 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	21,134.00	21,134.00	0.0%
TOTAL, SOURCES			21,134.00	21,134.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			21,134.00	21,134.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated 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	11,285.00	11,285.00	0.0%
4) Other Local Revenue		8600-8799	2,393,845.00	2,223,832.00	-7.1%
5) TOTAL, REVENUES			2,405,130.00	2,235,117.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,684,110.00	830,243.00	-50.7%
10) TOTAL, EXPENDITURES			1,684,110.00	830,243.00	-50.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			721,020.00	1,404,874.00	94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,134.00	21,134.00	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			21,134.00	21,134.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			742,154.00	1,426,008.00	92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,463,307.90	2,205,461.90	50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,463,307.90	2,205,461.90	50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,463,307.90	2,205,461.90	50.7%
2) Ending Balance, June 30 (E + F1e)			2,205,461.90	3,631,469.90	64.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,205,461.90		
d) Unappropriated Amount				3,631,469.90	

Resource	Description	2007-08 Estimated Actuals	2008-09 Budget
	Total, Legally Restricted Balance	0.00	0.00

Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. 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				
d. Grades Seven and Eight	2,155.46	2,155.46				
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						
4. General Education			5,589.24	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	11.67	11.67	11.67	11.67
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	5,718.71	5,718.71	5,733.99	5,656.43	5,656.43	5,685.66
COUNTY SUPPLEMENT						
County Community Schools (E.C.1982[a])						
a. Elementary	15.42	15.42	15.42	15.42	15.42	15.42
b. High School						
8. Special Education						
a. Special Day Class - Elementary	90.26	90.26	90.26	90.26	90.26	90.26
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	105.68	105.68	105.68	105.68	105.68	105.68
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	15,728.43	15,728.43	15,797.02	15,610.94	15,610.94	15,690.94
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue 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	16.16	16.16	16.16
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	107.25	107.25	107.25
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	16,180.67	16,180.67	16,249.26	15,718.19	15,718.19	15,798.19
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	92,869.00	92,869.00	92,869.00	92,869.00	92,869.00	92,869.00
20. HIGH SCHOOL	115,753.00	115,753.00	115,753.00	115,753.00	115,753.00	115,753.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	208,622.00	208,622.00	208,622.00	208,622.00	208,622.00	208,622.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	5.64	5.64	5.64	5.64	5.64	5.64
b. Pupils Hours for 7th & 8th Hours	0.00	0.00	0.00	0.00	0.00	0.00
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	54.87	54.87	54.87	54.87	54.87	54.87
b. Pupils Hours for 7th & 8th Hours	0.00	0.00	0.00	0.00	0.00	0.00
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1 Certified Salaries	63,653,482.00	301	859,199.00	303	62,794,283.00	305	829,538.00		307	61,964,745.00	309
2000 - Classified Salaries	17,988,805.10	311	440,282.68	313	17,548,522.42	315	2,247,558.00		317	15,300,964.42	319
3000 - Employee Benefits (Excluding 3800)	22,829,921.91	321	1,820,569.41	323	21,009,352.50	325	966,207.10		327	20,043,145.40	329
4000 - Books, Supplies Equip Replace. (6500)	13,177,166.19	331	1,162,829.86	333	12,014,336.33	335	4,983,248.90		337	7,031,087.43	339
5000 - Services . . . & (7300) Direct Support	11,270,727.43	341	1,259,060.43	343	10,011,667.00	345	2,062,120.00		347	7,949,547.00	349
TOTAL					123,378,161.25	365	TOTAL			112,289,489.25	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011		1100	375
2. Salaries of Instructional Aides Per E.C. 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Retirement Plans)		3401 & 3402	385
7. Employment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372)		3751 & 3752	
10. Other Benefits (E.C. 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			63.40%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.40%
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)	112,289,489.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	62,836,642.00	301	865,559.00	303	61,971,083.00	305	1,276,489.00		307	60,694,594.00	307
2000 - Classified Salaries	18,080,371.00	311	456,669.00	313	17,623,702.00	315	2,090,896.00		317	15,532,806.00	317
3000 - Employee Benefits (Excluding 3800)	23,194,786.00	321	1,903,056.00	323	21,291,730.00	325	1,076,545.00		327	20,215,185.00	327
4000 - Books, Supplies Equip Replace. (6500)	13,228,912.00	331	117,479.00	333	13,111,433.00	335	2,453,447.00		337	10,657,986.00	337
5000 - Services . . . & 7300 - Indirect Costs	9,311,580.00	341	241,865.00	343	9,069,715.00	345	1,779,857.00		347	7,289,858.00	347
TOTAL					123,067,663.00	365			TOTAL	114,390,429.00	365

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	Amount	EDP No.
1. Teacher Salaries as Per E.C. 41011.	1100	53,382,777.00	37
2. Salaries of Instructional Aides Per E.C. 41011.	2100	3,958,247.00	38
3. STRS.	3101 & 3102	4,374,661.00	38
4. PERS.	3201 & 3202	381,333.00	38
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	957,738.00	38
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,582,792.00	38
7. Unemployment Insurance.	3501 & 3502	171,862.00	39
8. Workers' Compensation Insurance.	3601 & 3602	1,135,842.00	39
9. OPEB, Active Employees (E.C. 41372).	3751 & 3752	0.00	39
10. Other Benefits (E.C. 22310).	3901 & 3902	0.00	39
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		71,945,252.00	39
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,106,306.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	39
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			39
14. TOTAL SALARIES AND BENEFITS.		70,838,946.00	39
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.		61.93%	
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.93%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	114,390,429.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	1,660,125.61		144,427.99	1,804,553.60
2. State Lottery Revenue	8560	1,942,005.00		288,001.00	2,230,006.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	36,501.00		7,106.00	43,607.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(3,324.00)			Unbalanced (3,324.00)
6. Total Available (Sum Lines A1 through A5)		3,635,307.61	0.00	439,534.99	4,074,842.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	333,346.00			333,346.00
2. Classified Salaries	2000-2999	682,962.00			682,962.00
3. Employee Benefits	3000-3999	346,269.00			346,269.00
4. Books and Supplies	4000-4999	346,316.00		395,300.00	741,616.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	154,579.00			154,579.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. 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 Financing Uses (Sum Lines B1 through B11)		1,863,472.00	0.00	439,537.00	2,303,009.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,771,835.61	0.00	(2.01)	1,771,833.60

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

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

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources						
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)	8010-8099	92,968,741.00				
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		6,460.96	0.00%	6,460.96	2.57%	6,626.96
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		15,690.94	-0.51%	15,610.94	-0.51%	15,530.94
d. Other Revenue Limit (Form RL, lines 6 thru 14)		101,378,535.70	-0.51%	100,861,658.90	2.04%	102,922,918.14
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		319,571.00	-0.51%	317,934.00	2.16%	324,794.00
f. Deficit Factor (Form RL, line 16)		101,698,106.70	-0.51%	101,179,592.90	2.04%	103,247,712.14
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		0.94643	0.00%	0.94643	0.00%	0.94643
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		96,250,139.12	-0.51%	95,759,402.11	2.04%	97,716,732.20
i. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(2,887,676.00)	0.00%	(2,887,677.00)	2.57%	(2,961,866.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		(393,722.00)	0.00%	(393,722.00)	4.04%	(409,644.00)
2. Federal Revenues	8100-8299	92,968,741.12	-0.53%	92,478,003.11	2.02%	94,345,222.20
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	6,184,254.00	0.00%	6,184,254.00	0.00%	6,184,254.00
5. Other Financing Sources	8900-8999	1,809,590.00	0.00%	1,809,590.00	0.00%	1,809,590.00
6. Total (Sum lines A1k thru A5)		(9,792,804.00)	-12.17%	(8,601,296.00)	-7.38%	(7,966,874.00)
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				50,889,301.00		52,484,265.00
b. Step & Column Adjustment				865,118.00		892,233.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				729,846.00		281,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,889,301.00	3.13%	52,484,265.00	2.24%	53,657,898.00
2. Classified Salaries						
a. Base Salaries				11,113,046.00		11,823,279.00
b. Step & Column Adjustment				105,574.00		112,321.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				604,659.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,113,046.00	6.39%	11,823,279.00	0.95%	11,935,600.00
3. Employee Benefits	3000-3999	18,259,665.00	2.63%	18,740,253.00	1.64%	19,048,302.00
4. Books and Supplies	4000-4999	7,231,735.00	-65.13%	2,521,882.00	0.00%	2,521,882.00
5. Services and Other Operating Expenditures	5000-5999	6,709,478.00	8.94%	7,309,478.00	0.00%	7,309,478.00
6. Capital Outlay	6000-6999	656,131.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	54,658.00	0.00%	54,658.00	0.00%	54,658.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,517,476.00)	0.00%	(1,517,476.00)	0.00%	(1,517,476.00)
9. Other Financing Uses	7600-7699	54,722.00	0.00%	54,722.00	0.00%	54,722.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,451,260.00	-2.12%	91,471,061.00	1.74%	93,065,064.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,281,478.88)		399,490.11		1,307,128.20
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,708,948.57		2,427,469.69		2,826,959.80
2. Ending Fund Balance (Sum lines C and D1)		2,427,469.69		2,826,959.80		4,134,088.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	2,191,469.57		2,590,959.80		3,882,100.00
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		15,988.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,427,469.57		2,826,959.80		4,134,088.00

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,191,469.57		2,590,959.80		3,882,100.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		15,988.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	1,710,000.00		1,250,000.00		
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		3,901,469.57		3,840,959.80		3,898,088.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,887,676.00	0.00%	2,887,676.00	2.57%	2,961,866.00
2. Federal Revenues	8100-8299	4,177,677.00	0.00%	4,177,677.00	0.00%	4,177,677.00
3. Other State Revenues	8300-8599	9,258,545.00	0.00%	9,258,545.00	0.00%	9,258,545.00
4. Other Local Revenues	8600-8799	6,023,687.00	0.00%	6,023,687.00	0.00%	6,023,687.00
5. Other Financing Sources	8900-8999	12,899,172.00	6.27%	13,707,664.00	1.52%	13,916,492.00
6. Total (Sum lines A1 thru A5)		35,246,757.00	2.29%	36,055,249.00	0.78%	36,338,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				11,947,341.00		12,150,446.00
b. Step & Column Adjustment				203,105.00		206,558.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,947,341.00	1.70%	12,150,446.00	1.70%	12,357,004.00
2. Classified Salaries						
a. Base Salaries				6,967,325.00		7,034,211.00
b. Step & Column Adjustment				66,886.00		67,528.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,967,325.00	0.96%	7,034,211.00	0.96%	7,101,739.00
3. Employee Benefits	3000-3999	5,376,727.00	0.74%	5,416,417.00	0.74%	5,456,669.00
4. Books and Supplies	4000-4999	5,994,677.00	-13.33%	5,195,440.00	-0.79%	5,154,529.00
5. Services and Other Operating Expenditures	5000-5999	2,834,263.00	0.00%	2,834,263.00	0.00%	2,834,263.00
6. Capital Outlay	6000-6999	126,500.00	0.00%	126,500.00	0.00%	126,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	829,461.00	0.00%	829,461.00	0.00%	829,461.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,285,315.00	0.00%	1,285,315.00	0.00%	1,285,315.00
9. Other Financing Uses	7600-7699	1,202,139.00	-1.58%	1,183,196.00	0.81%	1,192,787.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,563,748.00	-1.39%	36,055,249.00	0.78%	36,338,267.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,316,991.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,420,006.71		1,103,015.71		1,103,015.71
2. Ending Fund Balance (Sum lines C and D1)		1,103,015.71		1,103,015.71		1,103,015.71
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,103,015.71				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		1,103,015.71		1,103,015.71
e. Total Components of Ending Fund Balance		1,103,015.71		1,103,015.71		1,103,015.71
(Line D3e must agree with line D2)						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	95,856,417.00	-0.51%	95,365,679.11	2.04%	97,307,088.20
2. Federal Revenues	8100-8299	4,177,677.00	0.00%	4,177,677.00	0.00%	4,177,677.00
3. Other State Revenues	8300-8599	15,442,799.00	0.00%	15,442,799.00	0.00%	15,442,799.00
4. Other Local Revenues	8600-8799	7,833,277.00	0.00%	7,833,277.00	0.00%	7,833,277.00
5. Other Financing Sources	8900-8999	3,106,368.00	64.38%	5,106,368.00	16.51%	5,949,618.00
6. Total (Sum lines A1 thru A5)		126,416,538.12	1.19%	127,925,800.11	2.18%	130,710,459.20
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				62,836,642.00		64,634,711.00
b. Step & Column Adjustment				1,068,223.00		1,098,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				729,846.00		281,400.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	62,836,642.00	2.86%	64,634,711.00	2.14%	66,014,902.00
2. Classified Salaries						
a. Base Salaries				18,080,371.00		18,857,490.00
b. Step & Column Adjustment				172,460.00		179,849.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				604,659.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,080,371.00	4.30%	18,857,490.00	0.95%	19,037,339.00
3. Employee Benefits	3000-3999	23,636,392.00	2.20%	24,156,670.00	1.44%	24,504,971.00
4. Books and Supplies	4000-4999	13,226,412.00	-41.65%	7,717,322.00	-0.53%	7,676,411.00
5. Services and Other Operating Expenditures	5000-5999	9,543,741.00	6.29%	10,143,741.00	0.00%	10,143,741.00
6. Capital Outlay	6000-6999	782,631.00	-83.84%	126,500.00	0.00%	126,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	884,119.00	0.00%	884,119.00	0.00%	884,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(232,161.00)	0.00%	(232,161.00)	0.00%	(232,161.00)
9. Other Financing Uses	7600-7699	1,256,861.00	-1.51%	1,237,918.00	0.77%	1,247,509.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		130,015,008.00	-1.91%	127,526,310.00	1.47%	129,403,331.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,598,469.88)		399,490.11		1,307,128.20
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,128,955.28		3,530,485.40		3,929,975.51
2. Ending Fund Balance (Sum lines C and D1)		3,530,485.40		3,929,975.51		5,237,103.71
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,339,015.71		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	2,191,469.57		2,590,959.80		3,882,100.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		1,103,015.71		1,119,003.71
e. Total Components of Ending Fund Balance		3,530,485.28		3,929,975.51		5,237,103.71
(Line D3e must agree with line D2)						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	2,191,469.57		2,590,959.80		3,882,100.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		15,988.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(13.92)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	1,710,000.00		1,250,000.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		3,901,455.65		3,840,959.80		3,898,088.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		15,505.26		15,425.26		15,345.26
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		130,015,008.00		127,526,310.00		129,403,331.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		130,015,008.00		127,526,310.00		129,403,331.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,900,450.24		3,825,789.30		3,882,099.93
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,900,450.24		3,825,789.30		3,882,099.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,879.96	6,131.96
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	252.00	329.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,131.96	6,460.96
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,131.96	6,460.96
b. Revenue Limit ADA	0033	15,797.02	15,690.94
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	96,866,694.76	101,378,535.70
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	304,304.00	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	97,170,998.76	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	97,170,998.76	96,250,139.12
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	24,102.00	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	(468,173.00)	(455,386.00)
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(444,071.00)	(228,100.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	96,726,927.76	96,022,039.12

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	32,084,512.00	32,084,512.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	1,585,094.00	1,595,274.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	30,499,418.00	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	66,227,509.76	65,532,801.12
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	622,817.00	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 Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(622,817.00)	(621,008.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	65,604,692.76	64,911,793.12
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	65,604,692.76	

OTHER NON REVENUE LIMIT ITEMS

(Should be recorded in Object 8311 beginning in 2007-08)

45. Core Academic Program	9001	331,208.00	205,902.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	487,586.00	431,768.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007	145,187.00	144,896.00

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
GENERAL FUND								
Expenditure Detail	9,794.00	0.00	0.00	(216,106.00)				
Other Sources/Uses Detail					445,597.00	6,488,843.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,977.00	0.00	61,050.00	0.00				
Other Sources/Uses Detail					63,869.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,159.00	0.00	6,505.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(17,538.00)	148,551.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			1,084,171.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					5,028,700.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
22 BONDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,430.00	20,165,973.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					338,468.00	5,135,457.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	608.00	0.00						
Other Sources/Uses Detail					25,582,165.00	732,127.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2007-08 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	17,538.00	(17,538.00)	216,106.00	(216,106.00)	32,547,400.00	32,547,400.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(232,161.00)				
Other Sources/Uses Detail					3,106,368.00	1,256,861.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	57,652.00	0.00				
Other Sources/Uses Detail					64,898.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,015.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	168,494.00	0.00				
Other Sources/Uses Detail					0.00	50,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,191,963.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,075,604.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					13,701.00	28,500,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					38,544,236.00	13,701.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2008-09 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	232,161.00	(232,161.00)	42,921,166.00	42,921,166.00		



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

2008-09 Budget Assumptions

Tracy Unified School

District

The undersigned, hereby certify that the Board of Education of the Tracy Unified School District, at its meeting on June 10, 2008, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____

Signed: _____
District Superintendent

Date: _____



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

	2007-08 Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
REVENUES:				
Revenue Limit Sources (8010-8099):				
ADA Used for R/L (Funded):		15690.94 ADA	15610.94 ADA	15530.94 ADA
For Declining Districts ~ Estimated P-2 ADA:		15668.94 ADA	15588.94 ADA	15508.94 ADA
		% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)	% Increase/(Decrease) \$ Increase/(Decrease)
Funded ADA Increase (Decrease) over Prior Period:		% \$ (650,478)	% \$ (516,877)	% \$ (516,877)
COLA :		% \$ 5,162,319	% \$ -	% \$ 2,578,136
Plus(Minus) Other \$ changes:		\$ (5,219,628)	\$ 26,140	\$ (194,040)
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 93,676,527	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:		Change in Deficit (5,447,968)	Change in Deficit 27,777	Change in Deficit (110,789)
		Chng in BTS 15,267	Chng in BTS (1,637)	Chng in BTS 6,860
		Chng in UI 203,184	Increase Transfer to COE -	Increase Transfer to COE (15,922)
		Increase Transfer to COE 1,809	Change in Transfer to Rest -	Change in Transfer to Re: (74,189)
		Change in Transfer to Rest. 8,080		
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ -	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:		No changes projected	No changes projected	No changes projected
State Revenue (8300-8599):				
COLA % Used for:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 208,562	\$ -	\$ -
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 5,975,692	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:		Increase in State Revenue \$ 208,562	No changes projected	No changes projected

	Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ (2,856,118)	\$ -	\$ -
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 4,665,708	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:				
		\$		
Play - 1st Five moved to			No changes projected	No changes projected
Restricted Local		\$ (2,333,030)		
		\$		
MAA moved from				
Restricted Local		\$ 254,244		
Reduction in Local Reven		\$ (777,332)		
Other Financing Sources (8910-8999):				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ 2,089,594	\$ 2,000,000	\$ 843,250
Plus(Minus) Other \$ changes:		\$ (1,072,100)	\$ (808,492)	\$ (208,828)
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ (10,810,298)	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:				
Increased Contributions		\$ (1,117,720)	1 x Kimball Contrib \$ (3,000,000)	
FU17-Kimball Startup		\$ 3,000,000	Inc in RRM Contrib \$ 113,656	Inc in RRM Contrib \$ (57,543)
06-07 Trans (reverse 1x)		\$ (389,229)	Inc in Spec Ed. Contrib \$ (130,132)	Inc in Spec Ed Contrib \$ (151,285)
Other Sources		\$ 45,620	xfer from Fund 17 (1x) \$ 5,000,000	reverse 1x Fu 17 \$ (5,000,000)
06-07 Holt (reverse 1x)		\$ (521,177)	Supplemental Counselor \$ (792,016)	xfer from Fu 17 (1x) \$ 5,843,250

Local Revenue Other Financing Sources \$ 4,665,708 \$ 10,810,298 \$ 10,810,298 \$ 10,810,298

EXPENSES:

Object IXXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	2.08 %	\$ 1,086,868	1.7	865,118	1.7	892,233
COLA included in:	%	\$	0	-	0	-
Other:						
Growth Positions:	-23.46 FTE	\$ (1,472,047)	9	729,846	-3	(173,454)
One time \$ included in:		\$ 686,211		-		-
Plus(Minus) Other \$ changes:		\$ (1,579,042)		-		454,854
Total Change from Prior Period		\$ (1,278,010)		\$ [REDACTED]		\$ [REDACTED]
Adjusted Budget Amount		\$ 52,167,311		\$ [REDACTED]		\$ [REDACTED]

Please describe changes next page:

	Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
EXPENSES Cont.:				
Object 1XXX:				
One Time vacancies	\$	807,415		
Move Salaries to Restr.			Staffing Kimball High (12 fte's)	Buy Back Days
Resources (16.05 fte's)	\$	(1,124,188)	\$ 903,300	Agreement \$ 454,854
Buy Back Days	\$	(454,854)		
Discretionary Timesheets		(121,204)		
Object 2XXX:				
	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	0.95 %	\$ 106,171	0.95	105,574
COLA included in:	0 %	\$ -	0	-
Other:				
Growth Positions:		-2.375 FTE \$ (75,487)	15.92 FTE 604,659	0 FTE -
One time \$ included in:		\$ 48,200		-
Plus(Minus) Other \$ changes:		\$ (141,712)		-
Total Change from Prior Period		\$ (62,828)	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 11,175,874	\$ 11,113,046	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:				
One time vacancies	\$	90,000		
Move Salaries to Restr.	\$		Staffing Kimball High \$ 604,659	
Resources (8.265 fte's)	\$	(216,961)		
Reduction in Add Cost	\$	(107,477)		
Discretionary Timesheets		(41,800)		
Object 3XXX:				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 154,609		127,899
Increase in Statutory due to COLA	%	\$ -		-
Incr./Decr. in Statutory due to rate changes	%	\$ 155,006		-
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ (322,174)		226,245
Total \$ Change in Statutory		\$ [REDACTED]		\$ [REDACTED]
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ -	%	\$ 151,889
Incr./Decr. in H & W due to +/- positions	%	\$ (68,606)	%	\$ (25,446)
Are you budgeting at the CAP ?	Yes		Yes	
Total \$ Change in H & W		\$ [REDACTED]		\$ [REDACTED]
Changes in Other Benefits:	%	\$ (61,704)	%	\$ [REDACTED]
Total \$ Change in Benefits:		\$ [REDACTED]		\$ [REDACTED]
One time benefit \$ included above:	\$	78,271	\$	
Total Change from Prior Period	\$	[REDACTED]	\$	[REDACTED]
Adjusted Budget Amount	\$ 18,402,534	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe changes next page:				

EXPENSES Cont.:

Object 3XXX:

Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
		Increase in Health & Welfare	Increase in Health & Welfare
	One time vacancies \$ 102,585	projected 10% inc \$ 151,889	projected 10% inc \$ 167,078
	Discretionary Timesheets \$ (24,314)		
		Staffing Kimball \$ 207,002	Buy Back Day
			Agreement \$ 61,889

Object 4XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

0 %	\$ -	0 %	\$ -	0 %	\$ -
	\$ (103,559)		\$ 290,147		\$ -
	\$ 4,472,197		\$ (5,000,000)		\$ -
	\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]
\$ 2,863,097	\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]

Inc in Material & Supply \$ 266,770	1 x Kimball High \$ (5,000,000)	No changes projected
Move PLAY to Rest RS \$ (776,535)	ISET-Sunesys \$ 290,147	
ISET-Sunesys \$ 406,206		
Kimball High Startup (1x) \$ 5,000,000		
06-07 Holt c/o (reverse) \$ (527,803)		

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

0 %	\$ -	0 %	\$ -	0 %	\$ -
	\$ (695,581)		\$ 600,000		\$ -
	\$ -		\$ -		\$ -
	\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]
\$ 7,405,059	\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]

Move Play to Rest RS \$ (1,094,641)		
Incr in Other Services \$ 254,060	Kimball Utilites \$ 600,000	No changes projected
Increase in Utility Cost \$ 145,000		

Object 6XXX:

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
	0 % \$ -	0 % \$ -	0 % \$ -
	\$ 177,715	\$ -	\$ -
	\$ (600,833)	\$ (656,131)	\$ -
	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
\$ 1,079,249	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

Relocatable Portables	\$ (786,833)		No changes projected
Changes in construction projects	\$ 348,154	Reverse one-time: construction projects	\$ (470,131)
Move Play to Rest RS	\$ (36,000)	Equipment - Sunesys	\$ (186,000)
Decr in Equipment	\$ (134,439)		
Equipment - Sunesys	\$ 186,000		

EXPENSES Cont.:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

	0 % \$ -	0 % \$ -	0 % \$ -
	\$ (1,226)	\$ -	\$ -
	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
\$ 55,884	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]

Decrease in debt principal & interest	\$ (1,226)	No changes projected	No changes projected

	Estimated Actuals Totals	Budget (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10	Projected (Unrestricted Only) 2010-11
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (74,707)	\$ -	\$ -
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ (1,442,769)	\$	\$	\$
Please describe reason(s) for changes:				
		Change in inter-program and	No changes projected	No changes projected
		inter-fund indirect		
		cost transfer \$ (74,707)		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ (340,992)	\$ -	\$ -
One time \$ included in:		\$ (5,000,000)	\$ -	\$ -
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 5,395,714	\$	\$	\$
Please describe reason(s) for changes:				
		HVAC Project \$ (340,992)	No changes projected	No changes projected
		Rev 1x Transfer to		
		Fund 17 \$ (5,000,000)		

Please attach additional sheets as necessary.



2008-09 Budget Assumptions

Tracy Unified School
District

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

	2007-08 Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11
REVENUES:				
Revenue Limit Sources (8010-8099):				
Funded ADA Used for:		472.24 ADA	472.24 ADA	472.24 ADA
		% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
ADA Increase (Decrease) over Prior Period:		\$	\$	\$
COLA :		\$	\$	\$ 78,392
Plus(Minus) Other \$ changes:		\$ (8,080)	\$	\$ (4,203)
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 2,895,757	\$	\$	\$
Please describe reason(s) for changes:		Change in Transfer to Rest. Due to Deficit	Change in Transfer to Rest. Due to Deficit	Change in Transfer to Rest. Due to Deficit
		(8,080)	-	(4,203)
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:	0 %	\$	0 %	\$
One time \$ included in:		\$ 34,522	\$	\$
Plus(Minus) Other \$ changes:		\$ (620,177)	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 4,763,332	\$	\$	\$
Please describe reason(s) for changes:		Inc to Spec Ed. \$ 34,522	No changes projected	No changes projected
		Red in Fed Programs \$ (62,934)		
		06-07 Deferred		
		Rev (reverse 1x) \$ (550,979)		
		06-07 Holt DR reverse \$ (6,264)		
State Revenue (8300-8599):				
COLA % Used for:	0 %	\$	0 %	\$
One time \$ included in:		\$ (241,453)	\$	\$
Plus(Minus) Other \$ changes:		\$ (943,670)	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ 10,443,668	\$	\$	\$
Please describe reason(s) for changes:		06-07 Def Rev (reverse) \$ (236,789)	No changes projected	No changes projected
		06-07 Holt Def Rev (rever \$ (4,664)		
		Reduction in state		
		programs \$ (943,670)		

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	Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11
REVENUES Cont.:				
Local Revenue (8600-8799):				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 474,809	\$ -	\$ -
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 5,548,878	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:				
Move MAA to Unrest			No changes projected	No changes projected
Resource		\$ (300,000)		
Other Decreases		\$ (39,750)		
Increase in Spec Ed		\$ 167,933		
Decrease in Mig Ed		\$ (68,577)		
Moved PLAY from Unres		\$ 715,203		
Other Financing Sources (8910-8999):				
% Incr.(Decr.) included in:		0 % \$ -	0 % \$ -	0 % \$ -
One time \$ included in:		\$ -	\$ -	\$ -
Plus(Minus) Other \$ changes:		\$ 500,542	\$ 808,492	\$ 208,828
Total Change from Prior Period		\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 12,398,630	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Please describe reason(s) for changes:				
Contributions		\$ 1,117,720	Increase in RRM Cont \$ (113,656)	Increase in RRM Cont \$ 57,543
			Inc Contribution for Supplemental	Increase in Spec Ed \$ 151,285
06-07 Transfer from Holt (reverse one-time)			Counseling \$ 792,016	
		\$ (617,178)	Increase in Spec Ed \$ 130,132	

Total Revenue Available from All Sources: \$ 36,032,209 \$ 36,032,209 \$ 36,032,209

EXPENSES:

Object 1XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	1 %	\$ 114,862	1.7	203,105	1.7	206,558
COLA included in:	0 %	\$ -	0	-	0	-
Other:						
Growth Positions:	0.2 FTE	\$ (168,845)	0	-	0	-
One time \$ included in:		\$ (511,848)		-		-
Plus(Minus) Other \$ changes:		\$ 1,027,001		-		-
Total Change from Prior Period		\$ [REDACTED]		\$ [REDACTED]		\$ [REDACTED]
Adjusted Budget Amount		\$ 11,486,171		\$ [REDACTED]		\$ [REDACTED]

Please describe changes next page:

	Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11	
EXPENSES Cont.:					
Object 1XXX:					
Salaries moved					
from Unrestricted		\$ 1,124,188	No changes projected	No changes projected	
Discretionary Timesheets		\$ (511,848)			
Reduction additional cost		\$ (97,187)			
Object 2XXX:					
		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:		0.96 %	\$ 65,404	0.96	\$ 66,886
COLA included in:		0 %	\$ -	0	\$ -
Other:					
Growth Positions:		-3.875 FTE	\$ (106,920)	0 FTE	\$ -
One time \$ included in:			\$ (43,240)		\$ -
Plus(Minus) Other \$ changes:			\$ 239,150		\$ -
Total Change from Prior Period			\$ [REDACTED]		\$ [REDACTED]
Adjusted Budget Amount	\$ 6,812,931		\$ [REDACTED]		\$ [REDACTED]
Please describe reason(s) for changes:					
Moved Salaries from					
Unrestricted		\$ 216,961	No changes projected	No changes projected	
Discretionary Timesheets		\$ (43,240)			
Reduction additional cost		\$ (175,260)			
Other PY unbudgeted cost		\$ 197,449			
Object 3XXX:					
Change in Statutory Benefits:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column		%	\$ 28,776		\$ 39,690
Increase in Statutory due to COLA		0 %	\$ -	0	\$ -
Incr./Decr. in Statutory due to rate changes		0 %	\$ 47,287	0	\$ -
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ 61,924	0	\$ -
Total \$ Change in Statutory			\$ [REDACTED]		\$ [REDACTED]
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes		0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to CAP change		0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to other		0 %	\$ -	0 %	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ 381,373	0 %	\$ -
Are you budgeting at the CAP ?		Yes		Yes	
Total \$ Change in H & W			\$ [REDACTED]		\$ [REDACTED]
Changes in Other Benefits:		%	\$ (23,822)	0 %	\$ -
Total \$ Change in Benefits:			\$ [REDACTED]		\$ [REDACTED]
One time benefit \$ included above:			\$ (109,487)		\$ 0
Total Change from Prior Period			\$ [REDACTED]		\$ [REDACTED]
Adjusted Budget Amount	\$ 4,881,189		\$ [REDACTED]		\$ [REDACTED]
Please describe changes next page:					

Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11
EXPENSES Cont.:			
Object 3XXX:			
	Discretionary Timesheets \$ (109,487)	No changes projected	No changes projected

Object 4XXX:

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ (169,606)	\$ 1,319,725	\$ (40,911)
One time \$ included in:	\$ (4,074,746)	\$ (2,118,961)	\$ -
Total Change from Prior Period	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 10,239,029	\$ [REDACTED]	\$ [REDACTED]

Please describe reason(s) for changes:

<u>06-07 carryovers, Holt carryover and deferred revenue (reverse 1x)</u> \$ (6,193,707)	<u>Reverse 08-09 one-time changes:</u>	
<u>Move PLAY to Rest RS</u> \$ 115,100	07-08 Holt carryover \$ (103,101)	No changes projected
<u>07-08 Holt carryover-1x</u> \$ 103,101	07-08 carryover \$ (2,015,860)	
<u>07-08 carryover-1x</u> \$ 2,015,860	<u>Increase to Balance Restricted Resources:</u>	<u>Increase to Balance Restricted Resources:</u>
<u>Dec. to balance categorica</u> \$ (284,706)	\$ 1,319,725	\$ (40,911)

EXPENSES Cont.:

Object 5XXX:

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ (1,247,511)	\$ -	\$ -
One time \$ included in:	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Total Change from Prior Period	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 4,081,774	\$ [REDACTED]	\$ [REDACTED]

Please describe reason(s) for changes:

<u>Other inc/(dec) to balance categoricals</u> \$ (1,247,511)	No changes projected	No changes projected
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Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11
Object 6XXX:			
% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ 53,071	\$ -	\$ -
One time \$ included in:	\$ (112,631)	\$ -	\$ -
Total Change from Prior Period	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 186,060	\$ [REDACTED]	\$ [REDACTED]

Please describe reason(s) for changes:

1 X purchase for Spec Ed		No changes projected	No changes projected
Bus & W/O system	\$ (112,631)		
Increase in Facilities			
Projects	\$ 53,071		

EXPENSES Cont:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:	\$ 63,851	\$ -	\$ -
One time \$ included in:	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Total Change from Prior Period	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
Adjusted Budget Amount	\$ 765,610	\$ [REDACTED]	\$ [REDACTED]

Please describe reason(s) for changes:

Increase in Excess Transportation cost	\$ 63,851	No changes projected	No changes projected
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	Estimated Actuals Totals	Budget (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10	Projected (Restricted Only) 2010-11
Direct Support/Indirect Costs - Objects 7300-7399				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 58,652	\$ -	\$ -
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 1,226,663	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
		<u>Change in inter-program and</u>		
		<u>inter-fund indirect</u>	<u>No changes projected</u>	<u>No changes projected</u>
		<u>cost transfer</u>		
		\$ 58,652		
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		0 % \$ -	0 % \$ -	0 % \$ -
Flat \$ Increase(Decrease) included in:		\$ 109,010	\$ (18,943)	\$ 9,591
One time \$ included in:		\$ -	\$ -	\$ -
Total Change from Prior Period		\$ 109,010	\$ (18,943)	\$ 9,591
Adjusted Budget Amount	\$ 1,093,129	\$ 109,010	\$ (18,943)	\$ 9,591
Please describe reason(s) for changes:				
		<u>Transfer facilities</u>	<u>Increase deferred maintenance</u>	<u>Increase deferred maintenance</u>
		<u>projects</u>	<u>transfer</u>	<u>transfer</u>
		\$ 98,508	\$ (18,943)	\$ 9,591
		<u>Increase deferred maintenance</u>		
		<u>transfer</u>		
		\$ 10,502		

Please attach additional sheets as necessary.



2008-09 Budget Assumptions

Tracy Unified School
District

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

	Budget 2008-09		Projected 2009-10		Projected 2010-11	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 4,708,949	\$ 2,420,007				
ENDING FUND BALANCE	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
COMPONENTS OF ENDING FUND BALANCE:						
<u>Reserved Amounts</u> Must Agree to Components of Fund Balance Form 01 pg 2						
Revolving Cash	9711 15,000	\$	\$ 15,000	\$	\$ 15,000	\$
Stores	9712 221,000	\$	\$ 221,000	\$	\$ 221,000	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
General Reserve (EC 42124)	9730	\$	\$	\$	\$	\$
Legally Restricted Balances	9740	\$ 1,103,017	\$	\$ 1,103,017	\$	\$ 1,103,017
<u>Designated Amounts</u>						
Designated for Economic Uncertainties	9770 2,191,469	\$	\$ 2,590,959	\$	\$ 3,882,100	\$
Other Designations	9780	\$	\$	\$	\$	\$
Undesignated/Unappropriated	9790 [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]	\$ [REDACTED]
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9770 1,710,000		\$ 1,250,000		\$ -	
Undesignated/Unappropriated	9790 167,500		\$ -		\$ -	
Total Special Reserve Fund	[REDACTED]		\$ [REDACTED]		\$ [REDACTED]	
Net 9790 Fund 01 and Fund 17	167,500		\$ 0		\$ 15,988	

Please attach additional sheets as necessary.

Prepared By:

Reed Call

Education Code Section 42127.6 (a 1) requires school districts to submit a copy of studies and reports to the county office of education for our review in the evaluation of school district budgets. It states:

A school district shall provide the county superintendent of schools with a copy of a study, report, evaluation, or audit that was commissioned by the district, the county superintendent, the Superintendent, and state control agencies and that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

Please Check One:

The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127 or that contain a finding by an external reviewer that more than three of the 15 most common predictors of a school district needing intervention, as determined by the County Office Fiscal Crisis and Management Assistance Team are present., or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district has and is submitting the following report(s) under the requirement of EC42127.6 (a 1), a copy of the report(s) is attached:

Report Title(s): _____

Chief Business Official Signature or DSSD Superintendent Signature:



TRACY
UNIFIED SCHOOL DISTRICT

**TRACY UNIFIED SCHOOL DISTRICT
RESOLUTION No. 07-24**

**CLARIFYING THE PRIMARY AND SECONDARY
PURPOSES AND FUNCTIONS OF THE
TRACY UNIFIED SCHOOL DISTRICT, AND DISCERNING
CORE SERVICES FROM SUPPLEMENTAL SERVICES**

WHEREAS, a school district may use categorical or restricted funds to supplement and, to the extent practical, increase the level of funds that would, in the absence of these funds, be made available from non-categorical or unrestricted funds for the education of students identified as the recipient of the categorical funds, and¹

WHEREAS, categorical or restricted funds are generally targeted to benefit categories of students generally identified as at risk of not meeting challenging State academic achievement standards, and

WHEREAS, in no case may categorical funds be used to supplant, that is to say, “take the place of,” funds from non-categorical sources, and

WHEREAS, determination of compliance with the supplement not supplant requirement shall be based on a determination of what services to students a district would have provided in the absence of categorical funds, and

WHEREAS, said determination about supplanting is difficult and case specific. Indeed, no general guidelines exist outside a set of presumptions or predictions by the state of what the district would have provided in the absence of categorical funds, and

WHEREAS, these presumptions are refutable if the district can demonstrate that it would not have been able to provide the services in question without categorical funds, and

WHEREAS, categorical funds may also be used where the services are mandated by State law, and

WHEREAS, in differentiating supplemental services versus core services which may not be supplanted, it is important the district maintain good fiscal records and other documentation that will permit an auditor or program monitor to conclude that they have overcome a presumption that supplanting has occurred, and

¹ www.cde.ca.gov/sp/sw/rt/swpfaq.asp#quest19

WHEREAS, Tracy Unified School District has experienced dramatic reductions to unrestricted and restricted funds during the 2003-04 school year, the 2004-05 school year, and now even more severe reductions are anticipated for the 2008-09 school year, and

WHEREAS, the primary purpose of the Tracy Unified School District is to deliver high quality and effective curriculum and instruction to our students, and whereas effective assessment is essential to guide quality instruction, and

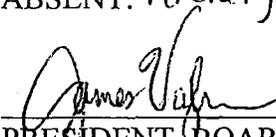
WHEREAS, the ability of Tracy Unified School District to perform the core functions necessary to address these primary purposes is threatened by reduced funding, and

WHEREAS, subordinate to the primary functions of providing quality and effective curriculum, instruction, and assessment, is a set of secondary purposes or support functions, affirmed in Appendix A, which are identified from a number of documents, including labor contracts, and state and federal law...

NOW THEREFORE, let it be proclaimed that the primary and secondary core functions described above, and in Appendix A, are the only explicitly stated services which would have been provided without the supplemental support of categorical funds. All other services, including those explicitly stated in District goals and Key Performance Measures, are supplemental to these core purposes of Tracy Unified School District.

Resolved this 22ND day of April, 2208, at a regular meeting of the Board of Education of the Tracy Unified School District by the following vote:

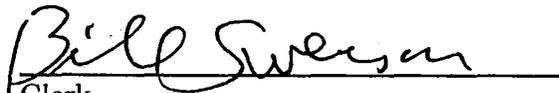
AYES: 6 NOES: 0 ABSENT: 1 (Feller) ABSTENTION: 0



PRESIDENT, BOARD OF EDUCATION
TRACY UNIFIED SCHOOL DISTRICT

Attest:

I certify that the foregoing resolution was adopted by the Board of Education of the Tracy Unified School District, County of San Joaquin, on the date shown above.



Clerk
Board of Education
Tracy Unified School District

Appendix A

Secondary Parameters, Purposes, or Support Functions of the Tracy Unified School District

The following excerpts from different documents describe district costs (or services which result in costs) associated with core educational services. This document is not intended to replace the source documents, only to organize a description of core costs into one appendix.

Work Year/Instructional Minutes

All school agencies operating on a traditional calendar must offer 180 days of instruction or an equivalent number of minutes (Education Code Sections 41420 and 37670) and schools operating on a year-round calendar must offer at least 163 days of instruction (Education Code Section 37670).

The following table sets forth the annual instructional minute requirements by grade level for the longer day program.

Grade Level	Minimum Annual Instructional Minutes
Kindergarten	36,000
Grades 1-3	50,400
Grades 4-8	54,000
Grades 9-12	64,800

Staff development time may not be counted as instructional time.

Staff development conducted outside the minimum annual instructional minutes shall be considered supplemental to the core educational services of the district. Hence, staff development conducted prior to the first day of school, or after conclusion of the scheduled instructional minutes of a school day, including early release Mondays, is a supplementary educational service and may be funded from categorical funds. In particular Professional Development Block Grant Funds may be used to fund this staff development so long as it meets the following requirements:

Instructional Time and Staff Development Reform. The purpose of this program is to enhance staff development opportunities for classroom personnel, kindergarten through grade twelve. The focus is to be on instructional methods, including teaching strategies, classroom management, and other training designed to improve pupil performance, conflict resolution, intolerance and hatred prevention, and academic content in the core curriculum areas.

Teaching as a Priority. The purpose of this program is to provide funding to local educational agencies to recruit and retain fully credentialed teachers in high-priority schools, which are schools that are ranked in deciles one through five on the Academic

Performance Index. Eligible expenditures include but are not limited to signing bonuses, improved work conditions, teacher compensation, housing subsidies, and expenditures to defray the cost of examinations or course work leading to certificates to teach English learners (CLAD and BCLAD certificates).

Intersegmental Programs. These include the College Readiness Program and the Comprehensive Teacher Education Institute. The purposes of the Intersegmental Programs are not established in statute. The goal of the College Readiness Program is to increase the enrollment and completion of Algebra I by all eighth grade students. The goal of a Comprehensive Teacher Education Institute is to develop, research, and disseminate innovative models of teacher preparation and induction for teacher candidates. The overall objective is to develop high-quality teachers who are able to effectively serve students and enhance student achievement in kindergarten and grades one through twelve.

Class Size/Teacher Aide Time/Preps:

TEA Article 12.C The District will not exceed a maximum class size of thirty two (32) students for K-8 academic classes, thirty-five (35) students in 9-12 academic classes, sixty four (64) students for grades 4-5 P.E/Music, forty six (46) students for 6-8 grade P.E. classes, forty five (45) students for 9-12 grade P.E. classes and 64 students in PE classes at K-8 schools.

TEA Article 12.B K-8 physical education instructors shall be allowed one period of teacher aide time per day for every three (3) students by which the unit member's average class size exceeds thirty (30) students determined by September 30th each year, up to the maximum number of periods the unit member teachers each day.

TEA Article 12.D The maximum class size for Band, Choir and Orchestra shall be determined by the principal after reviewing the classroom space capacity with the unit member. However, the student class size limits for these classes/programs shall not exceed the number specified by the Uniform Building Code, section 3302.1 which is currently established at twenty (20) square feet per student. In classes that are work station/laboratory station limited, the class size shall not exceed the maximum number of stations available for student use. This article includes Support Room and Study Hall.

TEA Article 6.E.1 Fourth and fifth grade unit members shall have a continuous thirty (30) minute preparation period within the teaching day. Modifications to the schedule may be made by the administration after prior consultation with those fourth and fifth grade unit members affected. The fourth and fifth grade unit members and principal at each school site have the option of making adjustments within the time span allocated at that school. Fourth and fifth grade unit members who would otherwise lose their prep on early release days will be given 30 minutes from the end of the last scheduled class for the purpose of preparation.

TEA Article 6.E.2 High School and Middle School unit members who are full-time classroom unit members shall have one (1) uninterrupted period per day for

preparation and planning which shall be the same length as a regular classroom period.

TEA Article 6.E.4 No 7th – 12th grade unit member shall be assigned more than three (3) preparations per day without his/her consent. A preparation is defined as one prescribed curriculum which may be presented within one (1) instructional period. A preparation includes one course description, as well as significant curriculum development, lesson planning/preparation, student assessment and instruction to students.

TEA Article 6.E.6 For the term of this contract, no High School or Middle School unit member shall be required to teach more than twenty-five (25) periods per week.

TEA Article 6.E.8 The District shall not implement more than a six period day structure (separate from advisement) that adds additional preparations for the unit members without first negotiating this with the Association.

The following staffing standards shall be applied to remain compliant with the class size constraints prescribed above:

<i>K-5 Instructional Staffing</i>	<i>32:1 rounded up to the next highest .5 FTE, thus achieving a maximum class size of 32, but which may require combination classes.</i>
<i>6-8 Instructional Staffing</i>	<i>24.75:1 rounded up to the next highest .20 FTE, thus, factoring in prep periods, achieving an average class size of 29.70</i>
<i>9-12 Instructional Staffing</i>	<i>28:1 rounded up to the next highest .20 FTE, thus, factoring in prep periods, achieving an average class size of 33.60</i>
<i>K-8 PE Paraprofessionals</i>	<i>K-8 physical education instructors shall be allowed one period of teacher aide time per day for every three (3) students by which the unit member's average class size exceeds thirty (30) students determined by September 30th each year, up to the maximum number of periods the unit member teachers each day.</i>

In addition to these basic staffing levels, categorical resources, and other strategies may be used to achieve preparation requirements.

For example, South/West Park School might have enrollment projections and resulting unrestricted general fund staffing as follows:

Grade	Bilingual	GATE	Conventional	Total Enrollment	Enrollment /32	Core staffing FTE
K	87		50	137	4.3	4.5
1	89		46	135	4.2	4.5
2	94	29	38	161	5.03	5.5
3	94	35	45	174	5.4	5.5
4	80	33	40	153	4.8	5.0
5	82	45	45	172	5.4	5.5
Total	526	142	264	932	29.13	30.5

The core funding model would require 30.5 teacher FTE's. However, because needs of the students assigned to this school require supplemental services, each of the three disaggregated programs has been developed and staffed separately, resulting in additional staffing requirements as follows:

Core Bilingual Program Staffing:

Grade	Bilingual	Enrollment /32	Core staffing FTE
K	87	2.7	3.0
1	89	2.8	3.0
2	94	2.9	3.0
3	94	2.9	3.0
4	80	2.5	2.5
5	82	2.6	3.0
Total	526	16.4	17.5

Core GATE Program Staffing:

Grade	GATE	Enrollment /32	Core staffing FTE
K			
1			
2	29	.91	1.0
3	35	1.09	1.5
4	33	1.03	1.5
5	45	1.41	1.5
Total	142	4.44	5.5

Core Conventional Staffing:

Grade	Conventional	Enrollment /32	Core staffing FTE
K	50	1.6	2.0
1	46	1.4	1.5
2	38	1.2	1.5
3	45	1.4	1.5
4	40	1.3	1.5
5	45	1.4	1.5
Total	264	8.25	9.5

Total Disaggregated Staffing:

<i>Program</i>	<i>Total FTE</i>
<i>Bilingual</i>	<i>17.5</i>
<i>GATE</i>	<i>5.5</i>
<i>Conventional</i>	<i>9.5</i>
<i>Total</i>	<i>32.5</i>

The difference of 30.5 teachers to 32.5 teachers is exclusively due to the development of disaggregated programs.

However, the disaggregated core program also requires five or more combination classes. A choice might be made to add 4.5 additional teacher FTE's to eliminate combination classes. The addition of these teachers would be supplemental to the core staffing level. Also, implementation of Class Size Reduction at grades Kindergarten through third grade is supplemental to the core staffing level.

Safe, Clean, Professional Environment:

TEA Article 8.A.1 and CSEA Article 31.1 The District will make a good faith effort to provide a safe, clean, professional environment for all (TEA and CSEA) unit members.

TEA Article 8.A.2 The District will establish and communicate a procedure for reporting and responding to environmental health issues. Site contact will accept the request and report it to the District. The District will prioritize work order requests and attempt to resolve the issue within a reasonable amount of time.

TEA Article 18.C The District shall make every effort to provide unit members with a safe place in which to work.

TEA Article 18.C.1 The District will make a reasonable effort to provide a communication system available to all unit members for supervising students.

Education Code Section 17070.75 requires districts participating in the School Facility Program to deposit a minimum of 3% of unrestricted and restricted general fund expenditures into the routine restricted maintenance account.

The California Code of Regulations, Title 5, Section 4610(b), (per Williams Settlement legislation) requires the District to provide:

- adequate instructional materials
- facilities which are clean, safe, and maintained in good repair
- properly assigned teachers to fill all vacancies.

The following staffing standards shall be applied to remain compliant with the class size constraints prescribed above:

Tracy Unified School District will deposit a minimum of 3% of unrestricted and restricted general fund expenditures into the routine restricted

maintenance account. These funds will be used for personnel, materials, and appropriate contracted services.

Payroll:

TEA Article 10 Any unit member who is a member of Tracy Educators Association (TEA), California Teachers Association (CTA), National Education Association (NEA), or who has applied for membership, may sign and deliver to the District an authorization for appropriate deduction fee of unified membership dues, initiation fees and general assessments for the Association. Pursuant to such authorization, the District shall deduct one-tenth (1/10th) of such dues from the regular salary check of the unit member each month for ten (10) months.

CSEA Article 8.2 Except for delay beyond the control of the District, salaries for employees in the unit shall be paid once per month on or before the last weekday of the month. If the normal pay date falls on a holiday, the paycheck shall be issued on the preceding weekday.

Except for delay beyond the control of the District, supplemental checks for employees in the unit shall be paid once per month on or before the 10th of the month. If the normal pay date falls on a holiday, the supplemental check shall be issued on the preceding weekday.

CSEA Article 8.3 Any payroll errors resulting in insufficient payment for an employee in the bargaining unit shall be corrected. A supplemental check may be issued within five (5) working days upon the request of the employee. Payroll errors resulting in an over payment to an employee shall be corrected on the following monthly salary warrant. Other repayment arrangements may be made when mutually agreeable to both the District and the employee.

CSEA Article 8.4 Once each year all employees in the bargaining unit shall be provided with notice of sick leave and vacation accrued as of the date of issue.

The following staffing standards shall be applied to remain compliant with the class size constraints prescribed above:

Payroll Technicians 1 for each 4,000 students.

Budgeting and Reporting Requirements

Education Code 42130. The *superintendent* of each school district shall, in addition to any other powers and duties granted to or imposed upon him or her, submit two reports to the governing board of the district during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported. All reports required by this subdivision shall be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability

adopted by the State Board of Education pursuant to Section 33127. The reports, and supporting data, shall be maintained and made available by the school district for public review.

42131. (a) (1) Pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. These certifications shall be based upon the board's assessment, on the basis of standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127, of the district budget, as revised to reflect current information regarding the adopted State Budget, district property tax revenues pursuant to Sections 95 to 100, inclusive, of the Revenue and Taxation Code, and ending balances for the preceding fiscal year as reported pursuant to Section 42100. The certifications shall be classified as positive, qualified, or negative, as prescribed by the Superintendent of Public Instruction for the purposes of determining subsequent actions by the Superintendent of Public Instruction, the Controller, or the county superintendent of schools, pursuant to subdivisions (b) and (c). These certifications shall be based upon the financial and budgetary reports required by Section 42130 but may include additional financial information known by the governing board to exist at the time of each certification. For purposes of this subdivision, a negative certification shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. A qualified certification shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A positive certification shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

(3) All reports and certifications required under this subdivision shall be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127.

Education Code 42132. On or before September 15 of each year, the governing board of each school district shall adopt a resolution to identify, pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code, the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the district for the preceding fiscal year.

The following staffing standards shall be applied to remain compliant with the class size constraints prescribed above:

Superintendent

1 per District, until 1,000 student enrollment.

<i>Chief Business Official</i>	<i>1 after 1,000 student enrollment is achieved and until 3,000 students enrolled</i>
<i>Director of Financial Services</i>	<i>1 when District enrollment exceeds 3,000 students</i>
<i>Budget Analyst</i>	<i>1 when District enrollment exceeds 6,000 students</i>
<i>Payroll Specialist (Position Control)</i>	<i>1 when District enrollment exceeds 9,000 students</i>
<i>Budget Technician</i>	<i>1 when District enrollment exceeds 12,000</i>
<i>Additional Staffing</i>	<i>When District enrollment exceeds 20,000 students</i>

Human Resources:

TEA Article 18.B Unit members in the unit shall be provided coverage under the terms and conditions of the District's workers' compensation insurance program and the industrial accident or illness leave provisions of this agreement for any injury or illness out of and in the course of their employment.

CSEA Article 35.1.F Verification of units earned (for the Professional Growth Program) must be submitted to the Human Resources Office with 60 days following the course of completion. Payment for a Professional Growth stipend shall commence only after verification of units completed.

CSEA Article 35.1.G The Professional Growth program will be administered by the District through the Human Resources Office.

CSEA Article 37.1 A parent, guardian of a pupil, or any person who makes a complaint to the District concerning a bargaining unit member shall abide by the provisions of board policy 4215.5.

CSEA Article 40.4.A A Reclassification/Reallocation committee consisting of four administrators selected by the district and four CSEA members selected by the Association will review and recommend reclassifications and reallocations to the district negotiating teams.

Evaluation:

TEA Article XVII essentially states that the District shall evaluate teacher performance with the purpose of improving instruction and developing better instructional programs through professional growth of staff.

Grievance Procedure:

TEA Article 9.3 If the grievance is not settled in Step 2, the grievant may appeal it to the Assistant Superintendent for Human Resources.

TEA Article 9.4 If the grievance is not settled in Step 3, the grievant may appeal it to the Superintendent.

Materials:

TEA Article 8.B The District will make a good faith effort to provide adequate teaching materials, supplies, textbooks and operable technology, equipment and facilities

Contracting Out:

CSEA Article 3.2 The District shall not contract out work except as permitted by law.

Education Code 45103.1: (a) Notwithstanding any other provision of this chapter, personal services contracting for all services currently or customarily performed by classified school employees to achieve cost savings is permissible, unless otherwise prohibited, when ALL of the following conditions are met:

1. The governing board or contracting agency clearly demonstrates that the proposed contract will result in actual overall cost savings to the school district, provided that:
 - a. In comparing costs, there shall be included the school district's additional cost of providing the same service as proposed by a contractor. These additional costs shall include the salaries and benefits of additional staff that would be needed and the cost of additional space, equipment, and materials needed to perform the function.
 - b. In comparing costs, there shall not be included the school district's indirect overhead costs unless these costs can be attributed solely to the function in question and would not exist if that function was not performed by the school district. Indirect overhead costs shall mean the pro rata share of existing administrative salaries and benefits, rent, equipment costs, utilities, and materials.
 - c. In comparing costs, there shall be included in the cost of a contractor providing a service any continuing school district's costs that would be directly associated with the contracted function. These continuing school district costs shall include, but not be limited to, those for inspection, supervision, and monitoring.
2. Proposals to contract out work shall not be approved solely on the basis that savings will result from lower contractor pay rates or benefits. Proposals to contract out work shall be eligible for approval if the contractor's wages are at the industry's level and do not undercut school district pay rates.
3. The contract does not cause the displacement of school district employees. The term "displacement" includes layoff, demotion, involuntary transfer to a new classification, involuntary transfer to a new location requiring a change of residence, and time base reductions. Displacement does not include changes in shifts or days off, nor does it include reassignment to other positions within the same classification and general location or employment with the contractor, so long as wages and benefits are comparable to those paid by the school district.

4. The savings shall be large enough to ensure that they will not be eliminated by private sector and district cost fluctuations that could normally be expected during the contracting period.
5. The amount of savings clearly justify the size and duration of the contracting agreement.
6. The contract is awarded through a publicized, competitive bidding process.
7. The contract includes specific provisions pertaining to the qualifications of the staff that will perform the work under the contract, as well as assurance that the contractor's hiring practices meet applicable nondiscrimination standards.
8. The potential for future economic risk to the school district from potential contractor rate increases is minimal.
9. The contract is with a firm. A "firm" means a corporation, limited liability corporation, partnership, nonprofit organization, or sole proprietorship.
10. The potential economic advantage of contracting is not outweighed by the public's interest in having a particular function performed directly by the school district.

(b) Notwithstanding any other provision of this chapter, personal services contracting shall also be permissible when ANY of the following conditions can be met:

1. The contract is for new school district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
2. The services contracted are not available within the district, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.
3. The services are incidental to a contract for the purchase or lease of real or personal property. Contracts under this criterion, known as "service agreements," shall include, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
4. The policy, administrative, or legal goals and purposes of the district cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary school district hiring process. Contracts are permissible under this criterion to protect against a conflict of interest or to ensure independent and unbiased findings in cases where there is a clear need for a different, outside perspective. These contracts shall include, but not be limited to, obtaining expert witnesses in litigation.
5. The nature of the work is such that the criteria for emergency appointments apply. "Emergency appointment" means an appointment made for a period not to exceed 60 working days either during an actual emergency to prevent the stoppage of public business or because of the limited duration of the work. The method of selection and the qualification standards for an emergency employee shall be determined by the district. The frequency of appointment, length of employment, and the circumstances appropriate for the appointment of firms or individuals under emergency appointments

shall be restricted so as to prevent the use of emergency appointments to circumvent the regular or ordinary hiring process.

6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the school district in the location where the services are to be performed.
7. The services are of such an urgent, temporary, or occasional nature that the delay incumbent in their implementation under the district's regular or ordinary hiring process would frustrate their very purpose.

This section shall not apply to the renewal of personal services contracts subsequent to January 1, 2003, where the contract was entered into before January 1, 2003, irrespective of whether the contract is renewed or rebid with the existing contractor or with a new contractor.

Mandated Costs

Government Code Sections 17500 through 17617 provides for the reimbursement of costs incurred by school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program. The following programs are mandated:

Aids prevention, Agency Fee Arrangements, Caregiver Affidavits, Fiscal Accountability Reporting, Collective Bargaining, Comprehensive School Safety Plans, Consolidation of Annual Parent Notification Plans, Criminal Background Checks, Differential Pay and Reemployment, Employee Benefits Disclosure, Expulsion of Pupils: Transcript Cost for Appeals, Financial and Compliance Audits, Graduation Requirements, Habitual Truant, High School Exit Exam, Immunization Records, Intradistrict Attendance, Juvenile Court Notices, Law Enforcement Notification, National Norm-Referenced Achievement Testing (Formerly STAR), Notification of Truancy, Notification to Teachers: Pupils Subject to Suspension or Expulsion, Open Meetings Act/Brown Act Reform, Physical Education Reports, Physical Performance Tests, Pupil Exclusions, Pupil Expulsions from School, Pupil Health Screenings, Pupil Promotion and Retention, Pupil Residency Verification and Appeals, School Accountability Report Cards, School District Fiscal Accountability Reporting, School District Reorganization, Scoliosis Screening, Standardized Testing and Reporting, Teacher Incentive Program, The Stull Act.

Education Code § 48260.5, as added by Chapter 498, Statutes of 1983, requires that school districts, upon a pupil's initial classification as a truant, notify the pupil's parent or guardian by first-class mail or other reasonable means, of the pupil's truancy, that the parent or guardian is obligated to compel the attendance of the pupil at school and that the parent or guardian who fails to meet this obligation may be guilty of an infraction and subject to prosecution pursuant to Article 6 (commencing with § 48290) of Chapter 2 of Part 27. Additionally, the district must inform parents and guardians of alternative educational programs available in the district, and the right to meet with appropriate school personnel to discuss solutions to the pupil's truancy.

Special Education

The largest unfunded mandate imposed upon the district is the identified, but unfunded need to meet the needs of students who fall within the jurisdiction of the Individuals with Disabilities Act (IDEA). The Individuals with Disabilities Education Act (IDEA) is the law that provisions service and support to children with disabilities throughout the US. IDEA provides States with the regulations, guidelines and requirements to support them to design and implement programs in special education. The overall goal is to improve student achievement by providing appropriate services.

The position of the Director of Special Education is fundamental to ensuring the district remains compliant with the goals of IDEA. The position is categorically funded, but encroaches on unrestricted funds.

Student Discipline

Board Policy 5000, Concepts and Roles, states that the focus of the school system is on the student. It is incumbent upon the Governing Board, district and school administration and teachers to provide for the physical and intellectual welfare of the students in their charge. Discrimination among students applying for admission to or attending our schools with respect to color, creed, race, sex, religion, ancestry, handicap, or national origin is prohibited. All pupils are expected to comply with school regulations, to pursue the required course of study, and to accept the authority of the superintendent, administration, certificated and classified staff. The Superintendent or designee shall establish and keep parents/guardians and students well informed about school and district rules and regulations related to attendance, health examinations, records, grades and student conduct. When conducting hearings related to discipline, attendance and other student matters, the Board shall afford students their due process rights in accordance with law.

The position of the Director of Student Services is fundamental to ensuring the district remains compliant with these student discipline goals.

Student Health

Board Policy 5141.21, Administering Medication and Monitoring Health, states that the Governing Board recognizes that when the district has received written statements from the student's physician and parent/guardian detailing the type of medication, dosage amount, administration method, and administration time, designated personnel shall assist the student in taking the medication. Medication will be given to the school in a pharmacy labeled bottle that includes the student's name, name of the physician, medication and dosage of medication to be given. Under no circumstances are school personnel to provide any medication to student's without proper authorization from a physician, including over-the-counter medication. In addition, upon written request, designated personnel may assist the student in monitoring, testing or other treatment of an existing medical condition (Education Code 49423) Upon written request by the parent/guardian and with the approval of the student's physician, a student with an existing medical condition

that requires frequent monitoring, testing or treatment may be allowed to self administer this service. The student shall observe universal precautions in the handling of blood and bodily fluids.

Further fundamental medical service requirements are stated in Board Policies 5141.22 Infectious Diseases, 5141.3 Head Lice, 5141.3 Health Examinations, and 5141.4 Child Abuse.

The position of one FTE of a District Nurse is fundamental to ensuring the district remains compliant with these student health goals.

Technology

The Tracy Unified School District Technology plan states that:

Tracy Unified School District (TUSD) serves the needs of 16,500 students in Tracy. Over 800 teachers rely on e-mail, voice mail, instant messaging and faxes to communicate with each other, district staff, students and parents.... [S]chool sites ... provide wireless network connectivity for teachers ... [and] students. All network computers have access to Microsoft Office suite. All teachers and students have e-mail accounts through the District mail server. All libraries have between 4 and 40 computers that are networked with Internet access available to students and teachers throughout the day. The libraries open 30 minutes before school begins and are open 30 minutes after school ends. The District and all school sites each maintain their own web site. Teachers have the ability to publish class curriculum and other information on their own portal web site.

The position of one FTE of a District Director of Information Services and Educational Technology to support these technology goals. E-rate funds, supplemental grant funds, lottery funds, and other appropriate dollars may support this core function as available.