

# Annual Budget 2007/2008



Tracy  
Unified School District

*"The future belongs to the educated"*

**ANNUAL BUDGET REPORT:**  
July 1, 2007 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: \_\_\_\_\_

Place: 1875 W. Lowell Ave, Tracy, CA

Date: June 12, 2007

Time: 07:00 PM

Adoption Date: June 12, 2007

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

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Telephone: (209) 830-3200

Title: Director, Financial Services

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### 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 year, or two or more of the previous three years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.	X	
3	ADA to Enrollment Ratio	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of salaries and benefits to total expenditures are consistent with historical ratios for the budget and two subsequent years.	X	
6	Other Revenues and Expenditures	Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) are consistent with historical amounts for the budget and two subsequent 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	Deficit spending, if any, has not exceeded the standard for two or more of the last three 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 years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent 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 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 programs, or transfers to or from the general fund to cover operating deficits, changed by more than ten percent for the budget or two subsequent years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for the budget or two subsequent years?		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-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?	X	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line1)	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 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 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 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 year OR in 2) two or more of the previous three 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 (2004-05)	15,764.09	15,963.88	N/A	Met
Second Prior Year (2005-06)	16,526.00	15,603.62	5.6%	Not Met
First Prior Year (2006-07)	15,604.49	15,772.40	N/A	Met
Budget Year (2007-08) (Criterion 4A1, Step 2a)	15,814.17			

#### 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 growth slowed dramatically.

## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three 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 (2004-05)		16,490	16,584	N/A	Met
Second Prior Year (2005-06)		16,665	16,609	0.3%	Met
First Prior Year (2006-07)		16,771	16,656	0.7%	Met
Budget Year (2007-08)		16,821			

### 2B. Comparison of District Enrollment to the Standard

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment Ratio

**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 by more than one half of one percent (0.5%) from the historical average ratio from the three prior fiscal years.

#### 3A. Calculating the District's Historical ADA to Enrollment Ratio 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 (2004-05)	15,460	16,584	93.2%
Second Prior Year (2005-06)	15,506	16,609	93.4%
First Prior Year (2006-07)	15,671	16,656	94.1%
		Historical Average Ratio:	93.6%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			94.1%

#### 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 (2007-08)	15,723	16,821	93.5%	Met
1st Subsequent Year (2008-09)	15,723	16,821	93.5%	Met
2nd Subsequent Year (2009-10)	15,723	16,821	93.5%	Met

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

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

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

**Explanation:**  
(required if NOT met)

#### 4. CRITERION: Revenue Limit

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

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

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.

#### 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.  
All other data are extracted or calculated.

##### Projected Revenue Limit

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,868.29	6,120.29	6,335.29	6,492.29
b. Deficit Factor (Form RL, Line 16)	1.00000	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,868.29	6,120.29	6,335.29	6,492.29
d. Prior Year Funded BRL per ADA		5,868.29	6,120.29	6,335.29
e. Difference (Step 1c minus Step 1d)		252.00	215.00	157.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.3%	3.5%	2.5%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	15,772.40	15,814.17	15,814.17	15,814.17
b. Prior Year Revenue Limit (Funded) ADA		15,772.40	15,814.17	15,814.17
c. Difference (Step 2a minus Step 2b)		41.77	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.3%	0.0%	0.0%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		4.6%	3.5%	2.5%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		3.6% to 5.6%	2.5% to 4.5%	1.5% to 3.5%

#### 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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Projected local property taxes (Form RL, Lines 25 thru 27)	30,441,178.00	30,441,178.00	30,441,178.00	30,441,178.00
<b>Basic Aid Standard (Percent change over previous year):</b>		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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Necessary Small School Standard (Funded COLA change - Step 1f plus 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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	93,184,013.00	97,474,408.00	100,867,414.00	103,344,920.00
Less: Adjustments for Revenue Limit Coding Changes Effective 2007-08 (Form RL, Lines 33-37)	0.00			
Adjusted Revenue Limit	93,184,013.00	97,474,408.00	100,867,414.00	103,344,920.00
District's Projected Change in Revenue Limit:		4.6%	3.5%	2.5%
Revenue Limit Standard:		3.6% to 5.6%	2.5% to 4.5%	1.5% to 3.5%
Status:		Met	Met	Met

**4C. Comparison of District Revenue Limit to the Standard**

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2004-05)	84,523,812.15	100,008,813.64	84.5%
Second Prior Year (2005-06)	92,341,800.42	110,497,334.97	83.6%
First Prior Year (2006-07)	97,764,345.26	125,837,899.12	77.7%
Historical Average Ratio:			81.9%
District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):			79.9% to 83.9%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total 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		Ratio of Salaries and Benefits to Total 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 (2007-08)	104,790,353.00	126,446,058.00	82.9%	Met
1st Subsequent Year (2008-09)	106,208,927.00	127,890,581.00	83.0%	Met
2nd Subsequent Year (2009-10)	107,745,575.00	129,428,759.00	83.2%	Met

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

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total 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 and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

District's Other Revenues and Expenditures Percentage Range: -5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category**

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.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2006-07)	4,422,497.00		
Budget Year (2007-08)	3,894,325.00	-11.9%	Not Met
1st Subsequent Year (2008-09)	3,894,325.00	0.0%	Met
2nd Subsequent Year (2009-10)	3,894,325.00	0.0%	Met
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2006-07)	16,170,348.53		
Plus: First Prior Year Adjustment (Criterion 4B)	0.00		
Adjusted First Prior Year (2006-07)	16,170,348.53		
Budget Year (2007-08)	15,246,364.00	-5.7%	Not Met
1st Subsequent Year (2008-09)	15,246,364.00	0.0%	Met
2nd Subsequent Year (2009-10)	15,246,364.00	0.0%	Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2006-07)	9,017,832.21		
Budget Year (2007-08)	9,153,986.00	1.5%	Met
1st Subsequent Year (2008-09)	9,153,986.00	0.0%	Met
2nd Subsequent Year (2009-10)	9,153,986.00	0.0%	Met
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2006-07)	14,921,209.02		
Budget Year (2007-08)	11,036,659.00	-26.0%	Not Met
1st Subsequent Year (2008-09)	11,062,608.00	0.2%	Met
2nd Subsequent Year (2009-10)	11,064,138.00	0.0%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b>			
First Prior Year (2006-07)	10,501,469.84		
Budget Year (2007-08)	8,599,766.00	-18.1%	Not Met
1st Subsequent Year (2008-09)	8,599,766.00	0.0%	Met
2nd Subsequent Year (2009-10)	8,599,766.00	0.0%	Met

**6B. Comparison of District Other Revenues and Expenditures to the Standard**

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

- 1a. **STANDARD NOT MET** - One or more projected operating revenue or expenditure object categories have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Provide 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 revenues and expenditures within the standard.

**Explanation:**  
(required if NOT met)

Federal Revenue: Budget Year - Prior year deferred revenue and a reduction in projected federal revenue. State Revenue: Budget Year - Prior year deferred revenue/carryovers. Books and Supplies: Budget Year - Prior year deferred revenue and carryovers. Services and Other Expenditures: Budget Year - Prior year one-time expenditures and spending reductions due decrease in categorical revenue.

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 (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account).

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 <sup>1</sup>	Contributed <sup>2</sup>	
Deferred Maintenance	654,058	792,516	Met

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

<sup>2</sup> 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 7211-7223 with resources 3300-3499 and 6500-6540) ☐

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999)	127,222,388.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account	Status
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures, Transfers Out, and Uses	127,222,388.00	3,816,671.64	3,842,565.00	Met

<sup>2</sup> 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:** Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 Deficit Spending Standard Percentage Level:

### 8A. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2004-05)	4,855,461.31	101,673,021.64	N/A	Met
Second Prior Year (2005-06)	(3,684,387.24)	117,786,563.18	3.1%	Not Met
First Prior Year (2006-07)	(2,501,750.38)	126,972,415.12	2.0%	Not Met
Budget Year (2007-08) (Information only)	(2,304,681.00)	127,222,388.00		

### 8B. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - 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 both the unrestricted and restricted budgets, and what changes, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Second 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 (2006/07): Deficit spending is due to one-time expenditures.

9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	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	

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2004-05)	2,758,380.26	8,396,352.47	N/A	Met
Second Prior Year (2005-06)	8,396,352.47	11,820,853.90	N/A	Met
First Prior Year (2006-07)	7,709,234.32	7,709,234.32	0.0%	Met

<sup>2</sup> 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 reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out<sup>1</sup> and other financing uses:

Percentage Level	District ADA	
5% or \$53,000 <sup>2</sup> (greater of)	0	to 300
4% or \$53,000 <sup>2</sup> (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> An administrative unit (AU) of a special education local plan area (SELPA) may exclude the distribution of revenues to its participating members.

<sup>2</sup> Dollar thresholds to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238) and then rounded to the nearest thousand.

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	15,723	15,723	15,723
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, F1b, and F2):

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

- Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)	127,222,388.00	128,674,170.00	130,220,078.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	127,222,388.00	128,674,170.00	130,220,078.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	3,816,671.64	3,860,225.10	3,906,602.34
6. Reserve Standard - by Amount (\$53,000 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)	3,816,671.64	3,860,225.10	3,906,602.34

# 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.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2007-08)	(2008-09)	(2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	3,816,672.49	3,857,713.89	3,906,603.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	404,594.83	0.00	519,198.64
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00	2,512.11	0.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	963,700.00	963,700.00	963,700.00
6. District's Budgeted Reserves (Lines C1 thru C5)	5,184,967.32	4,823,926.00	5,389,501.64
<b>District's Reserve Standard (Section 10B, Line B7):</b>	<b>3,816,671.64</b>	<b>3,860,225.10</b>	<b>3,906,602.34</b>
Status:	Met	Met	Met

# 10D. Comparison of District Reserves to the Standard

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

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

Explanation:  
(required if NOT met)



## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for any of the budget year or 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 the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. 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 any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. 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 Percentage Range: **-10.0% to +10.0%**

### 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	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>			
First Prior Year (2006-07)	(11,069,226.00)		
Budget Year (2007-08)	(11,367,285.00)	2.7%	Met
1st Subsequent Year (2008-09)	(11,548,670.00)	1.6%	Met
2nd Subsequent Year (2009-10)	(11,735,298.00)	1.6%	Met
<b>1b. Transfers In, General Fund *</b>			
First Prior Year (2006-07)	508,680.00		
Budget Year (2007-08)	45,500.00	-91.1%	Not Met
1st Subsequent Year (2008-09)	45,500.00	0.0%	Met
2nd Subsequent Year (2009-10)	45,500.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>			
First Prior Year (2006-07)	1,134,516.00		
Budget Year (2007-08)	776,330.00	-31.6%	Not Met
1st Subsequent Year (2008-09)	783,589.00	0.9%	Met
2nd Subsequent Year (2009-10)	791,319.00	1.0%	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 ten percent 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 ten percent 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)

Budget Year (2007-08): Decrease due to prior year transfers (2006/07) for facility planning.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than ten percent 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)

Budget Year (2007-08): Decrease due to prior year transfers (2006/07) for facility planning.

- 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 multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

### 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)

Yes

2. List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Budget Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases			150,287	144,571	108,335	108,335
Fund/Resource/Object:	01/0000-7240-8150-7438-7439					
Certificates of Participation						
Fund/Resource/Object:						
Other Postemployment Benefits		5,404,651	1,068,307	1,175,138	1,292,651	1,391,916
Fund/Resource/Object:	01/0000/3711&3712					
Supp Early Retirement Program						
Fund/Resource/Object:						
State School Building Loans		36,334	36,334	36,334	36,334	36,334
Fund/Resource/Object:	01					
Compensated Absences						
Fund/Resource/Object:						
Other Long-term Commitments:						
Commitment Type:						
Fund/Resource/Object:						
Total Annual Payments:			1,254,928	1,356,043	1,437,320	1,536,585
Percent Change Over Previous Year:				8.1%	6.0%	6.9%

### S6B. Calculating the District's Change in Revenues

DATA ENTRY: All data are extracted or calculated.

Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 8011, 8020-8089)	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	93,184,013.00	97,474,408.00	100,867,414.00	103,344,920.00
Percent Change Over Previous Year:		4.6%	3.5%	2.5%
Status:	Not Met	Not Met	Not Met	Not Met

### S6C. Comparison of the District's Long-term Commitments to Revenues

DATA ENTRY: Enter an explanation if Not Met.

- 1a. NOT MET - The percent change in annual payments for long-term commitments exceeds the change in revenues for any of the budget or two subsequent fiscal years. Explain how these long-term commitments will be funded in future years. For funding sources that will expire prior to the end of the commitment period, or are funded with one-time sources, provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:  
(required if NOT met)

The District has transferred \$4,025,500 to Fund 17 with the intention of funding OPEBs.

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.)

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers' compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, 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.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-6)

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 information:

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 applies to current employees.

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

Pay-as-you-go

4. If Pay-as-you-go, disclose the following information:

Number of retirees receiving OPEB

Total annual cost

Percent of total annual cost paid by retiree

Percent of total annual cost paid by employer (100% minus retiree %)

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
64	64	64
1,068,307	1,175,138	1,292,651
0%	0%	0%
100%	100%	100%

5. Total liability for OPEB

5,404,651

- a. Is total liability based on an estimate or actuarial study?

Estimated

- b. If based on an actuarial study, indicate the date of the study.

6. Amount of total OPEB liability that is unfunded

5,404,651

### S7B. Identification of the District's Unfunded Liability for Other Self-insured Benefits

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 provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 2-6)

No

2. Describe any other self-insured benefit programs operated by the district. Include details on whether the programs are lifetime or limited, and eligibility information:

3. Are other self-insured benefit programs funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, what is the total annual cost?

5. Total liability for providing the other self-insured benefits

- a. Is total liability based on an estimate or actuarial study?

- b. If based on an actuarial study, indicate the date of the study.

6. Amount of total liability that is unfunded

## 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; 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 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) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions *	846.3	856.6	856.6	856.6

#### Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Mar 27, 2007

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 27, 2007

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

Yes

If Yes, date of budget revision board adoption:

Mar 27, 2007

4. Period covered by the agreement:

Begin Date: Jul 01, 2006

End Date: Jun 30, 2008

5. Salary settlement:

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes

#### One Year Agreement

Total cost of salary settlement	2,755,878	0	0
% change in salary schedule from prior year	4.3%		

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

--

7. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
7,828,609	7,828,609	7,828,609
37%	37%	37%
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**

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
1,137,772	986,351	1,075,039
	-13.3%	9.0%

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-managment) FTE positions	464.9	466.9	466.9	466.9

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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:

Jan 09, 2007

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 09, 2007

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

Yes

If Yes, date of budget revision board adoption:

Jan 09, 2007

4. Period covered by the agreement:

Begin Date: Jul 01, 2006

End Date: Jun 30, 2008

5. Salary settlement:

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

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

793,963

0

0

% change in salary schedule from prior year  
or

4.3%

**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

7. Amount included for any tentative salary increases

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
3,181,541	3,499,695	3,849,665
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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
160,860	164,155	170,362
	9.6%	9.6%

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	131.0	132.0	132.0	132.0

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
372,385	0	0
4.3%	Reopener	Reopener

**Negotiations Not Settled**

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

4. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
997,520	997,520	997,520
37%	37%	37%
0.0%	0.0%	0.0%

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No

## ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

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)

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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: Jun 12, 2007

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	2006-07 Estimated Actuals			2007-08 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	91,357,375.00	2,810,910.00	94,168,285.00	93,826,339.00	2,751,193.00	96,577,532.00	2.6%
2) Federal Revenue		8100-8299	0.00	4,422,497.00	4,422,497.00	0.00	3,894,325.00	3,894,325.00	-11.9%
3) Other State Revenue		8300-8599	5,615,443.00	10,554,905.53	16,170,348.53	5,175,852.00	10,070,512.00	15,246,364.00	-5.7%
4) Other Local Revenue		8600-8799	3,196,440.21	5,821,392.00	9,017,832.21	3,724,366.00	5,429,620.00	9,153,986.00	1.5%
5) TOTAL, REVENUES			100,169,258.21	23,609,704.53	123,778,962.74	102,726,557.00	22,145,650.00	124,872,207.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,233,772.00	9,006,997.25	58,240,769.25	53,481,994.00	9,958,456.00	63,440,450.00	8.9%
2) Classified Salaries		2000-2999	10,733,034.67	6,031,147.80	16,764,182.47	11,221,574.00	6,478,203.00	17,699,777.00	5.6%
3) Employee Benefits		3000-3999	18,330,852.00	4,428,541.54	22,759,393.54	18,798,717.00	4,851,409.00	23,650,126.00	3.9%
4) Books and Supplies		4000-4999	4,199,686.23	10,721,522.79	14,921,209.02	3,254,895.00	7,781,764.00	11,036,659.00	-26.0%
5) Services and Other Operating Expenditures		5000-5999	7,230,601.31	3,270,868.53	10,501,469.84	6,545,141.00	2,054,625.00	8,599,766.00	-18.1%
6) Capital Outlay		6000-6999	513,129.00	527,258.00	1,040,387.00	1,444,934.00	40,000.00	1,484,934.00	42.7%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,324,042.00 (1,255,067.00)	497,419.00 1,044,094.00	1,821,461.00 (210,973.00)	48,065.00 (1,219,478.00)	687,232.00 1,018,527.00	735,297.00 (200,951.00)	-59.6% -4.8%
8) Transfers of Indirect/Direct Support Costs		7300-7399	90,310,050.21	35,527,848.91	125,837,899.12	93,575,842.00	32,870,216.00	126,446,058.00	0.5%
9) TOTAL, EXPENDITURES			9,859,208.00	(11,918,144.38)	(2,058,936.38)	9,150,715.00	(10,724,566.00)	(1,573,851.00)	-23.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	508,680.00	0.00	508,680.00	45,500.00	0.00	45,500.00	-91.1%
b) Transfers Out		7610-7629	428,970.00	705,546.00	1,134,516.00	133,611.00	642,719.00	776,330.00	-31.6%
2) Other Sources/Uses									
a) Sources		8930-8979	183,022.00	0.00	183,022.00	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	(11,069,226.00)	11,069,226.00	0.00	(11,367,285.00)	11,367,285.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,806,494.00)	10,363,680.00	(442,814.00)	(11,455,396.00)	10,724,566.00	(730,830.00)	65.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(947,286.00)	(1,554,464.38)	(2,501,750.38)	(2,304,681.00)	0.00	(2,304,681.00)	-7.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,617,102.51	2,174,239.84	9,791,342.35	6,761,948.32	719,775.46	7,481,723.78	-23.6%
b) Audit Adjustments		9793	92,131.81	100,000.00	192,131.81	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,709,234.32	2,274,239.84	9,983,474.16	6,761,948.32	719,775.46	7,481,723.78	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,709,234.32	2,274,239.84	9,983,474.16	6,761,948.32	719,775.46	7,481,723.78	-25.1%
2) Ending Balance, June 30 (E + F1e)			6,761,948.32	719,775.46	7,481,723.78	4,457,267.32	719,775.46	5,177,042.78	-30.8%
<b>Components of Ending Fund Balance</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,809,175.00	0.00	3,809,175.00	3,816,672.49	0.00	3,816,672.49	0.2%
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		9790	2,716,773.32	719,775.46	3,436,548.78				
d) Unappropriated Amount		9790				404,594.83	719,775.46	1,124,370.29	



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400							
9) Fixed Assets									
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 (must agree with line F2) (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	62,742,835.00	0.00	62,742,835.00	67,033,230.00	0.00	67,033,230.00	6.8%
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	515,914.00	0.00	515,914.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	22,947,117.00	0.00	22,947,117.00	22,947,117.00	0.00	22,947,117.00	0.0%
Secured Roll Taxes		8042	658,702.00	0.00	658,702.00	658,702.00	0.00	658,702.00	0.0%
Unsecured Roll Taxes		8043	59,656.00	0.00	59,656.00	59,656.00	0.00	59,656.00	0.0%
Prior Years' Taxes		8044	134,169.00	0.00	134,169.00	134,169.00	0.00	134,169.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	6,641,534.00	0.00	6,641,534.00	6,641,534.00	0.00	6,641,534.00	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 on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
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			93,699,927.00	0.00	93,699,927.00	97,474,408.00	0.00	97,474,408.00	4.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,810,910.00)		(2,810,910.00)	(2,751,193.00)		(2,751,193.00)	-2.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		326,511.00	326,511.00		175,714.00	175,714.00	-46.2%
Special Education ADA Transfer	6500	8091		2,484,399.00	2,484,399.00		2,575,479.00	2,575,479.00	3.7%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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 Revenue Limit	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers - Current Year		8092	468,358.00	0.00	468,358.00	453,295.00	0.00	453,295.00	-3.2%
PERS Reduction Transfer		8096				(1,350,171.00)	0.00	(1,350,171.00)	
Transfers to Charter Schools in Lieu of Property Taxes		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			91,357,375.00	2,810,910.00	94,168,285.00	93,826,339.00	2,751,193.00	96,577,532.00	2.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,041,314.00	2,041,314.00	0.00	1,985,750.00	1,985,750.00	-2.7%
Special Education Discretionary Grants		8182	0.00	264,527.00	264,527.00	0.00	217,225.00	217,225.00	-17.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,763,530.00	1,763,530.00		1,452,759.00	1,452,759.00	-17.6%
Vocational and Applied Technology Education	3500-3699	8290		88,092.00	88,092.00		68,000.00	68,000.00	-22.8%
Safe and Drug Free Schools	3700-3799	8290		41,133.00	41,133.00		38,459.00	38,459.00	-6.5%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	223,901.00	223,901.00	0.00	132,132.00	132,132.00	-41.0%
TOTAL, FEDERAL REVENUE			0.00	4,422,497.00	4,422,497.00	0.00	3,894,325.00	3,894,325.00	-11.9%

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Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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		275,988.00	275,988.00		276,000.00	276,000.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		577,585.00	577,585.00		570,000.00	570,000.00	-1.3%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,029,758.00	1,029,758.00		1,082,640.00	1,082,640.00	5.1%
	7292, 7294, 7295, 7296, 7305	8590		406,250.00	406,250.00		200,000.00	200,000.00	-50.8%
Staff Development	7375	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling									
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		20,387.00	20,387.00		22,791.00	22,791.00	11.8%
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		343,134.00	343,134.00		681,121.00	681,121.00	98.5%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		298,175.00	298,175.00		392,595.00	392,595.00	31.7%
Professional Development Block Grant	7393	8590		536,703.00	536,703.00		556,293.00	556,293.00	3.7%
Targeted Instructional Improvement Block Grant	7394	8590		525,463.00	525,463.00		545,126.00	545,126.00	3.7%
School and Library Improvement Block Grant	7395	8590		837,221.00	837,221.00		867,780.00	867,780.00	3.7%
Quality Education Investment Act	7400	8590					0.00	0.00	
All Other State Revenue	All Other	8590	95,234.00	2,852,092.53	2,947,326.53	84,583.00	2,298,547.00	2,383,130.00	-19.1%
TOTAL, OTHER STATE REVENUE			5,615,443.00	10,554,905.53	16,170,348.53	5,175,852.00	10,070,512.00	15,246,364.00	-5.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
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	78,711.00	78,711.00	0.00	82,260.00	82,260.00	4.5%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	29,728.00	1,688,539.00	1,718,267.00	17,007.00	1,228,624.00	1,245,631.00	-27.5%
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									

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	2,338,012.21	376,924.00	2,714,936.21	2,878,659.00	393,311.00	3,271,970.00	20.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00				
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		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		3,677,218.00	3,677,218.00		3,725,425.00	3,725,425.00	1.3%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools		8791		0.00	0.00		0.00	0.00	0.0%
From County Offices		8792		0.00	0.00		0.00	0.00	0.0%
From JPAs		8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			3,196,440.21	5,821,392.00	9,017,832.21	3,724,366.00	5,429,620.00	9,153,986.00	1.5%
TOTAL, REVENUES			100,169,258.21	23,609,704.53	123,778,962.74	102,726,557.00	22,145,650.00	124,872,207.00	0.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	42,421,615.00	7,532,319.25	49,953,934.25	46,142,918.00	8,194,556.00	54,337,474.00	8.8%
Certificated Pupil Support Salaries		1200	2,096,589.00	419,657.00	2,516,246.00	2,055,636.00	710,073.00	2,765,709.00	9.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,022,428.00	574,680.00	4,597,108.00	4,563,213.00	602,029.00	5,165,242.00	12.4%
Other Certificated Salaries		1900	693,140.00	480,341.00	1,173,481.00	720,227.00	451,798.00	1,172,025.00	-0.1%
TOTAL, CERTIFICATED SALARIES			49,233,772.00	9,006,997.25	58,240,769.25	53,481,994.00	9,958,456.00	63,440,450.00	8.9%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	688,698.00	3,053,173.00	3,741,871.00	725,195.00	3,090,847.00	3,816,042.00	2.0%
Classified Support Salaries		2200	4,419,160.27	2,116,771.80	6,535,932.07	4,644,092.00	2,439,244.00	7,083,336.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	1,214,235.00	294,720.00	1,508,955.00	1,290,304.00	350,521.00	1,640,825.00	8.7%
Clerical, Technical and Office Salaries		2400	3,952,816.40	509,361.00	4,462,177.40	4,090,389.00	551,942.00	4,642,331.00	4.0%
Other Classified Salaries		2900	458,125.00	57,122.00	515,247.00	471,594.00	45,649.00	517,243.00	0.4%
TOTAL, CLASSIFIED SALARIES			10,733,034.67	6,031,147.80	16,764,182.47	11,221,574.00	6,478,203.00	17,699,777.00	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,011,688.00	702,800.74	4,714,488.74	4,384,305.00	804,818.00	5,189,123.00	10.1%
PERS		3201-3202	968,024.00	526,643.00	1,494,667.00	1,017,282.00	585,642.00	1,602,924.00	7.2%
OASDI/Medicare/Alternative		3301-3302	1,431,436.00	549,298.79	1,980,734.79	1,510,360.00	576,196.00	2,086,556.00	5.3%
Health and Welfare Benefits		3401-3402	8,679,486.00	2,077,005.00	10,756,491.00	8,747,310.00	2,262,840.00	11,010,150.00	2.4%
Unemployment Insurance		3501-3502	30,073.00	7,782.52	37,855.52	32,365.00	8,253.00	40,618.00	7.3%
Workers' Compensation		3601-3602	1,625,557.00	409,124.49	2,034,681.49	1,746,385.00	443,887.00	2,190,272.00	7.6%
OPEB, Allocated		3701-3702	1,272,523.00	0.00	1,272,523.00	1,068,307.00	0.00	1,068,307.00	-16.0%
OPEB, Active Employees		3751-3752				0.00	0.00	0.00	
PERS Reduction		3801-3802	299,585.00	155,887.00	455,472.00	270,523.00	169,773.00	440,296.00	-3.3%
Other Employee Benefits		3901-3902	12,480.00	0.00	12,480.00	21,880.00	0.00	21,880.00	75.3%
TOTAL, EMPLOYEE BENEFITS			18,330,852.00	4,428,541.54	22,759,393.54	18,798,717.00	4,851,409.00	23,650,126.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	40,696.00	1,136,484.00	1,177,180.00	1,274.00	900,000.00	901,274.00	-23.4%
Books and Other Reference Materials		4200	143,120.00	391,171.00	534,291.00	153,011.00	258,839.00	411,850.00	-22.9%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	2,785,337.12	8,119,430.95	10,904,768.07	2,913,113.00	6,124,446.00	9,037,559.00	-17.1%
Noncapitalized Equipment		4400	1,230,533.11	1,074,436.84	2,304,969.95	187,497.00	498,479.00	685,976.00	-70.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,199,666.23	10,721,522.79	14,921,209.02	3,254,895.00	7,781,764.00	11,036,659.00	-26.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100				0.00	0.00	0.00	
Travel and Conferences		5200	106,135.00	327,679.71	433,814.71	109,734.00	84,719.00	194,453.00	-55.2%
Dues and Memberships		5300	44,896.00	5,197.00	50,093.00	34,390.00	3,525.00	37,915.00	-24.3%
Insurance		5400 - 5450	499,037.00	0.00	499,037.00	502,141.00	0.00	502,141.00	0.6%
Operations and Housekeeping Services		5500	2,951,247.87	54,519.00	3,005,766.87	2,913,998.00	52,019.00	2,966,017.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	566,018.44	454,392.00	1,020,410.44	383,735.00	362,262.00	745,997.00	-26.9%
Transfers of Direct Costs		5710	16,741.00	(16,741.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,593.00	1,934.00	14,527.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,650,656.00	2,401,059.82	5,051,715.82	2,122,867.00	1,520,538.00	3,643,205.00	-27.9%
Communications		5900	383,277.00	42,828.00	426,105.00	478,476.00	31,562.00	510,038.00	19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,230,601.31	3,270,868.53	10,501,469.84	6,545,141.00	2,054,625.00	8,599,766.00	-18.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	142,611.00	0.00	142,611.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	224,340.00	154,817.00	379,157.00	1,385,934.00	40,000.00	1,425,934.00	276.1%
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	146,178.00	372,441.00	518,619.00	56,500.00	0.00	56,500.00	-89.1%
Equipment Replacement		6500	0.00	0.00	0.00	2,500.00	0.00	2,500.00	New
TOTAL, CAPITAL OUTLAY			513,129.00	527,258.00	1,040,387.00	1,444,934.00	40,000.00	1,484,934.00	42.7%
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	360,914.00	360,914.00	0.00	550,726.00	550,726.00	52.6%
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		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
To Districts or Charter Schools		7221-7223		0.00	0.00		0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	1,270,260.00	0.00	1,270,260.00				

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,553.00	16,008.00	17,561.00	1,059.00	12,208.00	13,267.00	-24.5%
Other Debt Service - Principal		7439	52,229.00	80,497.00	132,726.00	47,006.00	84,298.00	131,304.00	-1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,324,042.00	497,419.00	1,821,461.00	48,065.00	687,232.00	735,297.00	-59.6%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(1,044,094.00)	1,044,094.00	0.00	(1,018,527.00)	1,018,527.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(210,973.00)	0.00	(210,973.00)	(200,951.00)	0.00	(200,951.00)	-4.8%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,255,067.00)	1,044,094.00	(210,973.00)	(1,219,478.00)	1,018,527.00	(200,951.00)	-4.8%
TOTAL, EXPENDITURES			90,310,050.21	35,527,848.91	125,837,899.12	93,575,842.00	32,870,216.00	126,446,058.00	0.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	508,680.00	0.00	508,680.00	45,500.00	0.00	45,500.00	-91.1%
(a) TOTAL, INTERFUND TRANSFERS IN			508,680.00	0.00	508,680.00	45,500.00	0.00	45,500.00	-91.1%
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	28,700.00	0.00	28,700.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	350,000.00	0.00	350,000.00	50,000.00	0.00	50,000.00	-85.7%
To: Deferred Maintenance Fund		7615	0.00	677,116.00	677,116.00	0.00	633,761.00	633,761.00	-6.4%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,270.00	28,430.00	78,700.00	54,911.00	8,958.00	63,869.00	-18.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			428,970.00	705,546.00	1,134,516.00	133,611.00	642,719.00	776,330.00	-31.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	183,022.00	0.00	183,022.00	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%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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			183,022.00	0.00	183,022.00	0.00	0.00	0.00	-100.0%
USES									
Transfers from Funds of 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	(11,069,226.00)	11,069,226.00	0.00	(11,367,285.00)	11,367,285.00	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			(11,069,226.00)	11,069,226.00	0.00	(11,367,285.00)	11,367,285.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(10,806,494.00)	10,363,680.00	(442,814.00)	(11,455,396.00)	10,724,566.00	(730,830.00)	65.0%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	91,357,375.00	2,810,910.00	94,168,285.00	93,826,339.00	2,751,193.00	96,577,532.00	4.0%
2) Federal Revenue		8100-8299	0.00	4,422,497.00	4,422,497.00	0.00	3,894,325.00	3,894,325.00	-11.9%
3) Other State Revenue		8300-8599	5,615,443.00	10,554,905.53	16,170,348.53	5,175,852.00	10,070,512.00	15,246,364.00	-5.7%
4) Other Local Revenue		8600-8799	3,196,440.21	5,821,392.00	9,017,832.21	3,724,366.00	5,429,620.00	9,153,986.00	1.5%
5) TOTAL REVENUES			100,169,258.21	23,609,704.53	123,778,962.74	102,726,557.00	22,145,650.00	124,872,207.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		56,842,477.00	23,509,138.38	80,351,615.38	62,492,332.00	21,509,861.00	84,002,193.00	4.5%
2) Instruction - Related Services	2000-2999		13,469,636.00	3,789,217.53	17,258,853.53	12,633,776.00	2,954,166.00	15,587,942.00	-9.7%
3) Pupil Services	3000-3999		3,592,215.00	3,728,938.00	7,321,153.00	3,428,259.00	3,609,385.00	7,037,644.00	-3.9%
4) Ancillary Services	4000-4999		807,532.00	0.00	807,532.00	832,004.00	0.00	832,004.00	3.0%
5) Community Services	5000-5999		518,315.34	0.00	518,315.34	176,307.00	0.00	176,307.00	-66.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,358,728.00	1,044,215.00	6,402,943.00	4,292,205.00	1,018,527.00	5,310,732.00	-17.1%
8) Plant Services	8000-8999		8,397,104.87	2,958,921.00	11,356,025.87	9,672,894.00	3,091,045.00	12,763,939.00	12.4%
9) Other Outgo	9000-9999	Except 7610-7699	1,324,042.00	497,419.00	1,821,461.00	48,065.00	687,232.00	735,297.00	-59.6%
10) TOTAL EXPENDITURES			90,310,050.21	35,527,848.91	125,837,899.12	93,575,842.00	32,870,216.00	126,446,058.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,859,208.00	(11,918,144.38)	(2,058,936.38)	9,150,715.00	(10,724,566.00)	(1,573,851.00)	-23.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	508,680.00	0.00	508,680.00	45,500.00	0.00	45,500.00	-91.1%
b) Transfers Out		7610-7629	428,970.00	705,546.00	1,134,516.00	133,611.00	642,719.00	776,330.00	-31.6%
2) Other Sources/Uses									
a) Sources		8930-8979	183,022.00	0.00	183,022.00	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	(11,069,226.00)	11,069,226.00	0.00	(11,367,285.00)	11,367,285.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,806,494.00)	10,363,680.00	(442,814.00)	(11,455,396.00)	10,724,566.00	(730,830.00)	65.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(947,286.00)	(1,554,464.38)	(2,501,750.38)	(2,304,681.00)	0.00	(2,304,681.00)	-7.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,617,102.51	2,174,239.84	9,791,342.35	6,761,948.32	719,775.46	7,481,723.73	-23.6%
b) Audit Adjustments		9793	92,131.81	100,000.00	192,131.81	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,709,234.32	2,274,239.84	9,983,474.16	6,761,948.32	719,775.46	7,481,723.73	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,709,234.32	2,274,239.84	9,983,474.16	6,761,948.32	719,775.46	7,481,723.73	-25.1%
2) Ending Balance, June 30 (E + F1e)			6,761,948.32	719,775.46	7,481,723.78	4,457,267.32	719,775.46	5,177,042.73	-30.8%
<b>Components of Ending Fund Balance</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>b) Designated Amounts</b>									
Designated for Economic Uncertainties		9770	3,809,175.00	0.00	3,809,175.00	3,816,672.49	0.00	3,816,672.49	0.2%
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		9790	2,716,773.32	719,775.46	3,436,548.78				
d) Unappropriated Amount		9790				404,594.83	719,775.46	1,124,370.29	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,116,034.00	0.00	-100.0%
2) Federal Revenue		8100-8299	69,220.00	69,152.00	-0.1%
3) Other State Revenue		8300-8599	0.00	1,230,064.00	New
4) Other Local Revenue		8600-8799	61,786.00	65,000.00	5.2%
5) TOTAL, REVENUES			1,247,040.00	1,364,216.00	9.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	545,852.00	617,652.00	13.2%
2) Classified Salaries		2000-2999	321,802.00	322,427.00	0.2%
3) Employee Benefits		3000-3999	282,878.00	282,034.00	-0.3%
4) Books and Supplies		4000-4999	483,795.94	75,478.00	-84.4%
5) Services and Other Operating Expenditures		5000-5999	113,732.00	83,224.00	-26.8%
6) Capital Outlay		6000-6999	96,519.00	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	49,776.00	47,270.00	-5.0%
9) TOTAL, EXPENDITURES			1,894,354.94	1,428,085.00	-24.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(647,314.94)	(63,869.00)	-90.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	78,700.00	63,869.00	-18.8%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,700.00	63,869.00	-18.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(568,614.94)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,612.51	20,786.57	-96.3%
b) Audit Adjustments		9793	20,789.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			589,401.51	20,786.57	-96.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,401.51	20,786.57	-96.5%
2) Ending Balance, June 30 (E + F1e)			20,786.57	20,786.57	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	20,786.57		
d) Unappropriated Amount		9790		20,786.57	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,116,034.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,116,034.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>FEDERAL REVENUE</b>					
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	69,220.00	69,152.00	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>69,220.00</b>	<b>69,152.00</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Adult Education					
Current Year	6390	8311		1,230,064.00	
Prior Years	6390	8319		0.00	
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>1,230,064.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	45,000.00	50,000.00	11.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,786.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>61,786.00</b>	<b>65,000.00</b>	<b>5.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,247,040.00</b>	<b>1,364,216.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	368,988.00	407,570.00	10.5%
Certificated Pupil Support Salaries		1200	17,300.00	34,600.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,564.00	175,482.00	10.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>545,852.00</b>	<b>617,652.00</b>	<b>13.2%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	81,200.00	72,750.00	-10.4%
Classified Support Salaries		2200	47,243.00	42,619.00	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	193,359.00	207,058.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>321,802.00</b>	<b>322,427.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	50,743.00	51,047.00	0.6%
PERS		3201-3202	28,291.00	30,005.00	6.1%
OASDI/Medicare/Alternative		3301-3302	31,580.00	32,255.00	2.1%
Health and Welfare Benefits		3401-3402	132,214.00	130,178.00	-1.5%
Unemployment Insurance		3501-3502	527.00	471.00	-10.6%
Workers' Compensation		3601-3602	28,052.00	25,405.00	-9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	11,471.00	11,593.00	1.1%
Other Employee Benefits		3901-3902	0.00	1,080.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>282,878.00</b>	<b>282,034.00</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	5,000.00	2,000.00	-60.0%
Books and Other Reference Materials		4200	7,155.00	6,050.00	-15.4%
Materials and Supplies		4300	411,122.94	67,428.00	-83.6%
Noncapitalized Equipment		4400	60,518.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>483,795.94</b>	<b>75,478.00</b>	<b>-84.4%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	5,600.00	2,500.00	-55.4%
Dues and Memberships		5300	1,618.00	500.00	-69.1%
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	56,480.00	51,914.00	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,649.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	20,310.00	-42.0%
Communications		5900	12,385.00	8,000.00	-35.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>113,732.00</b>	<b>83,224.00</b>	<b>-26.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	96,519.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>96,519.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	49,776.00	47,270.00	-5.0%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			49,776.00	47,270.00	-5.0%
<b>TOTAL EXPENDITURES</b>			1,894,354.94	1,428,085.00	-24.6%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	78,700.00	63,869.00	-18.8%
(a) TOTAL, INTERFUND TRANSFERS IN			78,700.00	63,869.00	-18.8%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			78,700.00	63,869.00	-18.8%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,116,034.00	0.00	-100.0%
2) Federal Revenue		8100-8299	69,220.00	69,152.00	-0.1%
3) Other State Revenue		8300-8599	0.00	1,230,064.00	New
4) Other Local Revenue		8600-8799	61,786.00	65,000.00	5.2%
5) TOTAL, REVENUES			1,247,040.00	1,364,216.00	9.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,034,157.94	701,165.00	-32.2%
2) Instruction - Related Services	2000-2999		628,034.00	578,224.00	-7.9%
3) Pupil Services	3000-3999		19,454.00	38,908.00	100.0%
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		49,776.00	47,270.00	-5.0%
8) Plant Services	8000-8999		162,933.00	62,518.00	-61.6%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,894,354.94	1,428,085.00	-24.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(647,314.94)	(63,869.00)	-90.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	78,700.00	63,869.00	-18.8%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,700.00	63,869.00	-18.8%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(568,614.94)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,612.51	20,786.57	-96.3%
b) Audit Adjustments		9793	20,789.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			589,401.51	20,786.57	-96.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,401.51	20,786.57	-96.5%
2) Ending Balance, June 30 (E + F1e)			20,786.57	20,786.57	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,786.57		
d) Unappropriated Amount		9790		20,786.57	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	234,290.00	138,526.00	-40.9%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			238,790.00	140,526.00	-41.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	38,719.00	39,285.00	1.5%
2) Classified Salaries		2000-2999	52,651.00	49,020.00	-6.9%
3) Employee Benefits		3000-3999	45,241.00	43,638.00	-3.5%
4) Books and Supplies		4000-4999	83,824.00	2,453.00	-97.1%
5) Services and Other Operating Expenditures		5000-5999	8,893.00	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	9,462.00	5,130.00	-45.8%
9) TOTAL, EXPENDITURES			238,790.00	139,526.00	-41.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	1,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	46,172.00	New
b) Audit Adjustments		9793	46,172.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,172.00	46,172.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,172.00	46,172.00	0.0%
2) Ending Balance, June 30 (E + F1e)			46,172.00	47,172.00	2.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	46,172.00		
d) Unappropriated Amount		9790		47,172.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	2,500.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,500.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
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	231,618.00	138,526.00	-40.2%
All Other State Revenue	All Other	8590	2,672.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			234,290.00	138,526.00	-40.9%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	2,000.00	0.0%
<b>TOTAL, REVENUES</b>			238,790.00	140,526.00	-41.2%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	38,719.00	39,285.00	1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,719.00	39,285.00	1.5%
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	22,170.00	19,632.00	-11.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,189.00	29,388.00	4.3%
Other Classified Salaries		2900	2,292.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,651.00	49,020.00	-6.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,185.00	3,243.00	1.8%
PERS		3201-3202	3,576.00	3,730.00	4.3%
OASDI/Medicare/Alternative		3301-3302	3,856.00	3,781.00	-1.9%
Health and Welfare Benefits		3401-3402	30,684.00	29,048.00	-5.3%
Unemployment Insurance		3501-3502	57.00	45.00	-21.1%
Workers' Compensation		3601-3602	2,468.00	2,385.00	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	1,415.00	1,406.00	-0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,241.00	43,638.00	-3.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	0.00	-100.0%
Materials and Supplies		4300	80,412.00	2,453.00	-96.9%
Noncapitalized Equipment		4400	2,912.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,824.00	2,453.00	-97.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	4,311.00	0.00	-100.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,524.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,419.00	0.00	-100.0%
Communications		5900	39.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,893.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	9,462.00	5,130.00	-45.8%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>9,462.00</b>	<b>5,130.00</b>	<b>-45.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>238,790.00</b>	<b>139,526.00</b>	<b>-41.6%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	234,290.00	138,526.00	-40.9%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			238,790.00	140,526.00	-41.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		186,089.00	89,279.00	-52.0%
2) Instruction - Related Services	2000-2999		43,239.00	45,117.00	4.3%
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		9,462.00	5,130.00	-45.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			238,790.00	139,526.00	-41.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	1,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	46,172.00	New
b) Audit Adjustments		9793	46,172.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			46,172.00	46,172.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,172.00	46,172.00	0.0%
2) Ending Balance, June 30 (E + F1e)			46,172.00	47,172.00	2.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	46,172.00		
d) Unappropriated Amount		9790		47,172.00	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,223.00	1,437,684.00	5.0%
3) Other State Revenue		8300-8599	90,000.00	200,000.00	122.2%
4) Other Local Revenue		8600-8799	2,463,000.00	2,432,200.00	-1.3%
5) TOTAL, REVENUES			3,922,223.00	4,069,884.00	3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,232,604.00	1,340,698.00	8.8%
3) Employee Benefits		3000-3999	395,626.00	414,711.00	4.8%
4) Books and Supplies		4000-4999	1,996,655.00	1,907,519.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	139,154.00	158,405.00	13.8%
6) Capital Outlay		6000-6999	25,000.00	100,000.00	300.0%
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	151,735.00	148,551.00	-2.1%
9) TOTAL, EXPENDITURES			3,940,774.00	4,069,884.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,551.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,551.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,413,490.31	1,394,939.31	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,490.31	1,394,939.31	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,490.31	1,394,939.31	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,394,939.31	1,394,939.31	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	1,394,939.31		
d) Unappropriated Amount		9790		1,394,939.31	



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,369,223.00	1,437,684.00	5.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,369,223.00</b>	<b>1,437,684.00</b>	<b>5.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	90,000.00	200,000.00	122.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>90,000.00</b>	<b>200,000.00</b>	<b>122.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,350,000.00	2,300,000.00	-2.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	60,000.00	100.0%
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	83,000.00	72,200.00	-13.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,463,000.00</b>	<b>2,432,200.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,922,223.00</b>	<b>4,069,884.00</b>	<b>3.8%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	999,131.00	1,113,071.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	87,335.00	86,964.00	-0.4%
Clerical, Technical and Office Salaries		2400	146,138.00	140,663.00	-3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,232,604.00	1,340,698.00	8.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	105,748.00	124,766.00	18.0%
OASDI/Medicare/Alternative		3301-3302	86,861.00	82,442.00	-5.1%
Health and Welfare Benefits		3401-3402	151,978.00	150,642.00	-0.9%
Unemployment Insurance		3501-3502	605.00	671.00	10.9%
Workers' Compensation		3601-3602	32,670.00	36,190.00	10.8%
OPEB, Allocated		3701-3702	17,764.00	20,000.00	12.6%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			395,626.00	414,711.00	4.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	196,655.00	184,054.00	-6.4%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.0%
Food		4700	1,750,000.00	1,673,465.00	-4.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,996,655.00	1,907,519.00	-4.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	10,000.00	7,000.00	-30.0%
Dues and Memberships		5300	405.00	405.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,500.00	18,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,329.00	80,000.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,702.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	39,703.00	48,500.00	22.2%
Communications		5900	3,919.00	4,000.00	2.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>139,154.00</b>	<b>158,405.00</b>	<b>13.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,000.00	100,000.00	300.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,000.00</b>	<b>100,000.00</b>	<b>300.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	151,735.00	148,551.00	-2.1%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>151,735.00</b>	<b>148,551.00</b>	<b>-2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,940,774.00</b>	<b>4,069,884.00</b>	<b>3.3%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,369,223.00	1,437,684.00	5.0%
3) Other State Revenue		8300-8599	90,000.00	200,000.00	122.2%
4) Other Local Revenue		8600-8799	2,463,000.00	2,432,200.00	-1.3%
5) TOTAL, REVENUES			3,922,223.00	4,069,884.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,770,539.00	3,902,833.00	3.5%
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		151,735.00	148,551.00	-2.1%
8) Plant Services	8000-8999		18,500.00	18,500.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,940,774.00	4,069,884.00	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,551.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,551.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,413,490.31	1,394,939.31	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,490.31	1,394,939.31	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,490.31	1,394,939.31	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,394,939.31	1,394,939.31	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,394,939.31		
d) Unappropriated Amount		9790		1,394,939.31	

Resource	Description	2006-07 Estimated Actuals	2007-08 Budget
Total, Legally Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	640,191.00	640,191.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	25,000.00	-68.8%
5) TOTAL REVENUES			720,191.00	665,191.00	-7.6%
<b>B. EXPENDITURES</b>					
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	342,454.00	645,950.00	88.6%
6) Capital Outlay		6000-6999	1,199,795.00	1,989,027.00	65.8%
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			1,542,249.00	2,634,977.00	70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(822,058.00)	(1,969,786.00)	139.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	677,116.00	633,761.00	-6.4%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			677,116.00	633,761.00	-6.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,942.00)	(1,336,025.00)	821.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,831,456.03	1,686,514.03	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,831,456.03	1,686,514.03	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,831,456.03	1,686,514.03	-7.9%
2) Ending Balance, June 30 (E + F1e)			1,686,514.03	350,489.03	-79.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,686,514.03		
d) Unappropriated Amount		9790		350,489.03	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	640,191.00	640,191.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>640,191.00</b>	<b>640,191.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	25,000.00	-68.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,000.00</b>	<b>25,000.00</b>	<b>-68.8%</b>
<b>TOTAL, REVENUES</b>			<b>720,191.00</b>	<b>665,191.00</b>	<b>-7.6%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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	
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%
<b>BOOKS AND SUPPLIES</b>					
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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,397.00	645,950.00	115.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,057.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>342,454.00</b>	<b>645,950.00</b>	<b>88.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	181,850.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,017,945.00	1,989,027.00	95.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,199,795.00</b>	<b>1,989,027.00</b>	<b>65.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,542,249.00</b>	<b>2,634,977.00</b>	<b>70.9%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	677,116.00	633,761.00	-6.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			677,116.00	633,761.00	-6.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			677,116.00	633,761.00	-6.4%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	640,191.00	640,191.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	25,000.00	-68.8%
5) TOTAL, REVENUES			720,191.00	665,191.00	-7.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,542,249.00	2,634,977.00	70.9%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,542,249.00	2,634,977.00	70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(822,058.00)	(1,969,786.00)	139.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	677,116.00	633,761.00	-6.4%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			677,116.00	633,761.00	-6.4%



Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,942.00)	(1,336,025.00)	821.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,831,456.03	1,686,514.03	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,831,456.03	1,686,514.03	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,831,456.03	1,686,514.03	-7.9%
2) Ending Balance, June 30 (E + F1e)			1,686,514.03	350,489.03	-79.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,686,514.03		
d) Unappropriated Amount		9790		350,489.03	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	185,000.00	250,000.00	35.1%
5) TOTAL, REVENUES			185,000.00	250,000.00	35.1%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			185,000.00	250,000.00	35.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	28,700.00	28,700.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,700.00	28,700.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			213,700.00	278,700.00	30.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,619,176.00	6,832,876.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,619,176.00	6,832,876.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,619,176.00	6,832,876.00	3.2%
2) Ending Balance, June 30 (E + F1e)			6,832,876.00	7,111,576.00	4.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,869,176.00	6,147,876.00	4.7%
c) Undesignated Amount		9790	963,700.00		
d) Unappropriated Amount		9790		963,700.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	185,000.00	250,000.00	35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>185,000.00</b>	<b>250,000.00</b>	<b>35.1%</b>
<b>TOTAL, REVENUES</b>			<b>185,000.00</b>	<b>250,000.00</b>	<b>35.1%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	28,700.00	28,700.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,700.00	28,700.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			28,700.00	28,700.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	185,000.00	250,000.00	35.1%
5) TOTAL REVENUES			185,000.00	250,000.00	35.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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 7610-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			185,000.00	250,000.00	35.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	28,700.00	28,700.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			28,700.00	28,700.00	0.0%



Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			213,700.00	278,700.00	30.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,619,176.00	6,832,876.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,619,176.00	6,832,876.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,619,176.00	6,832,876.00	3.2%
2) Ending Balance, June 30 (E + F1e)			6,832,876.00	7,111,576.00	4.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	5,869,176.00	6,147,876.00	4.7%
c) Undesignated Amount		9790	963,700.00		
d) Unappropriated Amount		9790		963,700.00	

Resource	Description	2006-07 Estimated Actuals	2007-08 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	795,815.00	705,500.00	-11.3%
5) TOTAL, REVENUES			795,815.00	705,500.00	-11.3%
<b>B. EXPENDITURES</b>					
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	162,562.00	522,242.00	221.3%
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			162,562.00	522,242.00	221.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			633,253.00	183,258.00	-71.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	5,079,074.00	19,617,602.00	286.2%
2) Other Sources/Uses					
a) Sources		8930-8979	14,000,000.00	20,000,000.00	42.9%
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			8,920,926.00	382,398.00	-95.7%

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

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,554,179.00	565,656.00	-94.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,089.64	9,555,268.64	876819.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089.64	9,555,268.64	876819.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089.64	9,555,268.64	876819.8%
2) Ending Balance, June 30 (E + F1e)			9,555,268.64	10,120,924.64	5.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,555,268.64		
d) Unappropriated Amount		9790		10,120,924.64	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

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

39 75499 0000000  
Form 21

Tracy Joint Unified  
San Joaquin County

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	334,415.00	350,000.00	4.7%
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	461,400.00	355,500.00	-23.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			795,815.00	705,500.00	-11.3%
<b>TOTAL, REVENUES</b>			795,815.00	705,500.00	-11.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	162,562.00	480,028.00	195.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	42,214.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			162,562.00	522,242.00	221.3%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			162,562.00	522,242.00	221.3%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	4,969,567.00	19,597,102.00	294.3%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	109,507.00	20,500.00	-81.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,079,074.00	19,617,602.00	286.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	14,000,000.00	20,000,000.00	42.9%
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			14,000,000.00	20,000,000.00	42.9%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			8,920,926.00	382,398.00	-95.7%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	795,815.00	705,500.00	-11.3%
5) TOTAL REVENUES			795,815.00	705,500.00	-11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		162,562.00	522,242.00	221.3%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			162,562.00	522,242.00	221.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			633,253.00	183,258.00	-71.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	5,079,074.00	19,617,602.00	286.2%
2) Other Sources/Uses					
a) Sources		8930-8979	14,000,000.00	20,000,000.00	42.9%
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			8,920,926.00	382,398.00	-95.7%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,554,179.00	565,656.00	-94.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,089.64	9,555,268.64	876819.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,089.64	9,555,268.64	876819.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089.64	9,555,268.64	876819.8%
2) Ending Balance, June 30 (E + F1e)			9,555,268.64	10,120,924.64	5.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,555,268.64		
d) Unappropriated Amount		9790		10,120,924.64	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,210,720.00	6,034,068.00	-2.8%
5) TOTAL, REVENUES			6,210,720.00	6,034,068.00	-2.8%
<b>B. EXPENDITURES</b>					
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	311,013.00	323,926.00	4.2%
6) Capital Outlay		6000-6999	124,881.00	124,566.00	-0.3%
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			435,894.00	448,492.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,774,826.00	5,585,576.00	-3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,113,075.00	0.00	-100.0%
b) Transfers Out		7610-7629	5,764,047.00	25,270,914.00	338.4%
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			(4,650,972.00)	(25,270,914.00)	443.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,123,854.00	(19,685,338.00)	-1851.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,736,628.43	45,860,482.43	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,736,628.43	45,860,482.43	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,736,628.43	45,860,482.43	2.5%
2) Ending Balance, June 30 (E + F1e)			45,860,482.43	26,175,144.43	-42.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,860,482.43		
d) Unappropriated Amount		9790		26,175,144.43	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	2,259,000.00	1,544,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,948,058.00	4,490,068.00	13.7%
Other Local Revenue					
All Other Local Revenue		8699	3,662.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,210,720.00</b>	<b>6,034,068.00</b>	<b>-2.8%</b>
<b>TOTAL, REVENUES</b>			<b>6,210,720.00</b>	<b>6,034,068.00</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	309,813.00	321,426.00	3.7%
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	1,200.00	2,500.00	108.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>311,013.00</b>	<b>323,926.00</b>	<b>4.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	315.00	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	124,566.00	124,566.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>124,881.00</b>	<b>124,566.00</b>	<b>-0.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>435,894.00</b>	<b>448,492.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,113,075.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,113,075.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	5,764,047.00	25,270,914.00	338.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,764,047.00	25,270,914.00	338.4%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,650,972.00)	(25,270,914.00)	443.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,210,720.00	6,034,068.00	-2.8%
5) TOTAL, REVENUES			6,210,720.00	6,034,068.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		435,894.00	448,492.00	2.9%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			435,894.00	448,492.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,774,826.00	5,585,576.00	-3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,113,075.00	0.00	-100.0%
b) Transfers Out		7610-7629	5,764,047.00	25,270,914.00	338.4%
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			(4,650,972.00)	(25,270,914.00)	443.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,123,854.00	(19,685,338.00)	-1851.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,736,628.43	45,860,482.43	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,736,628.43	45,860,482.43	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,736,628.43	45,860,482.43	2.5%
2) Ending Balance, June 30 (E + F1e)			45,860,482.43	26,175,144.43	-42.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,860,482.43		
d) Unappropriated Amount		9790		26,175,144.43	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	685,272.00	15,123,758.00	2107.0%
4) Other Local Revenue		8600-8799	199,624.46	135,000.00	-32.4%
5) TOTAL, REVENUES			884,896.46	15,258,758.00	1624.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,366.00	0.00	-100.0%
3) Employee Benefits		3000-3999	569.00	0.00	-100.0%
4) Books and Supplies		4000-4999	26,078.00	22,644.00	-13.2%
5) Services and Other Operating Expenditures		5000-5999	(1,648.00)	39,129.00	-2474.3%
6) Capital Outlay		6000-6999	9,889,512.17	59,808,542.00	504.8%
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			9,915,877.17	59,870,315.00	503.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,030,980.71)	(44,611,557.00)	394.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	11,083,614.00	44,918,016.00	305.3%
b) Transfers Out		7610-7629	1,487,248.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,596,366.00	44,918,016.00	368.1%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			565,385.29	306,459.00	-45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,809,902.87	2,375,288.16	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,809,902.87	2,375,288.16	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,809,902.87	2,375,288.16	31.2%
2) Ending Balance, June 30 (E + F1e)			2,375,288.16	2,681,747.16	12.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,375,288.16		
d) Unappropriated Amount		9790		2,681,747.16	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	685,272.00	15,123,758.00	2107.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			685,272.00	15,123,758.00	2107.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	187,651.46	135,000.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,973.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			199,624.46	135,000.00	-32.4%
<b>TOTAL, REVENUES</b>			884,896.46	15,258,758.00	1624.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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	1,366.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,366.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	107.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	296.00	0.00	-100.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	38.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			569.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,078.00	22,644.00	-13.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			26,078.00	22,644.00	-13.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	(1,825.00)	38,165.00	-2191.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	177.00	964.00	444.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			(1,648.00)	39,129.00	-2474.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	3,531,900.00	193,571.00	-94.5%
Land Improvements		6170	1,305,358.94	10,146,398.00	677.3%
Buildings and Improvements of Buildings		6200	5,052,253.23	48,743,256.00	864.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	725,317.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			9,889,512.17	59,808,542.00	504.8%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			9,915,877.17	59,870,315.00	503.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	11,083,614.00	44,918,016.00	305.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			11,083,614.00	44,918,016.00	305.3%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,487,248.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,487,248.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			9,596,366.00	44,918,016.00	368.1%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	685,272.00	15,123,758.00	2107.0%
4) Other Local Revenue		8600-8799	199,624.46	135,000.00	-32.4%
5) TOTAL, REVENUES			884,896.46	15,258,758.00	1624.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		9,915,877.17	59,870,315.00	503.8%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,915,877.17	59,870,315.00	503.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,030,980.71)	(44,611,557.00)	394.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	11,083,614.00	44,918,016.00	305.3%
b) Transfers Out		7610-7629	1,487,248.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,596,366.00	44,918,016.00	368.1%



Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			565,385.29	306,459.00	-45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,809,902.87	2,375,288.16	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,809,902.87	2,375,288.16	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,809,902.87	2,375,288.16	31.2%
2) Ending Balance, June 30 (E + F1e)			2,375,288.16	2,681,747.16	12.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,375,288.16		
d) Unappropriated Amount		9790		2,681,747.16	

Resource	Description	2006-07 Estimated Actuals	2007-08 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,537.00	25,100.00	61.5%
5) TOTAL, REVENUES			15,537.00	25,100.00	61.5%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,537.00	25,100.00	61.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,463.00)	100.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,549.07	4,086.07	-69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,549.07	4,086.07	-69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,549.07	4,086.07	-69.8%
2) Ending Balance, June 30 (E + F1e)			4,086.07	4,186.07	2.4%
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	4,086.07		
d) Unappropriated Amount		9790		4,186.07	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	537.00	100.00	-81.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	25,000.00	66.7%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,537.00	25,100.00	61.5%
<b>TOTAL, REVENUES</b>			15,537.00	25,100.00	61.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers from Funds of 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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(25,000.00)	(25,000.00)	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,537.00	25,100.00	61.5%
5) TOTAL, REVENUES			15,537.00	25,100.00	61.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,537.00	25,100.00	61.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	25,000.00	25,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.0%

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

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,463.00)	100.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,549.07	4,086.07	-69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,549.07	4,086.07	-69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,549.07	4,086.07	-69.8%
2) Ending Balance, June 30 (E + F1e)			4,086.07	4,186.07	2.4%
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	4,086.07		
d) Unappropriated Amount		9790		4,186.07	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,183.00	7,183.00	0.0%
4) Other Local Revenue		8600-8799	1,391,661.00	1,381,290.00	-0.7%
5) TOTAL REVENUES			1,398,844.00	1,388,473.00	-0.7%
<b>B. EXPENDITURES</b>					
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	840,614.00	830,243.00	-1.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			840,614.00	830,243.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			558,230.00	558,230.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			579,364.00	579,364.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	579,364.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	579,364.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	579,364.00	New
2) Ending Balance, June 30 (E + F1e)			579,364.00	1,158,728.00	100.0%
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	579,364.00		
d) Unappropriated Amount		9790		1,158,728.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	7,183.00	7,183.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			7,183.00	7,183.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,320,882.00	1,320,511.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	59,009.00	59,009.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,770.00	1,770.00	-85.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,391,661.00	1,381,290.00	-0.7%
<b>TOTAL, REVENUES</b>			1,398,844.00	1,388,473.00	-0.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	840,614.00	830,243.00	-1.2%
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)			840,614.00	830,243.00	-1.2%
TOTAL EXPENDITURES			840,614.00	830,243.00	-1.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			21,134.00	21,134.00	0.0%
<b>USES</b>					
Transfers from Funds of 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			21,134.00	21,134.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,183.00	7,183.00	0.0%
4) Other Local Revenue		8600-8799	1,391,661.00	1,381,290.00	-0.7%
5) TOTAL, REVENUES			1,398,844.00	1,388,473.00	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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 7610-7699	840,614.00	830,243.00	-1.2%
10) TOTAL, EXPENDITURES			840,614.00	830,243.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			558,230.00	558,230.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			579,364.00	579,364.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	579,364.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	579,364.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	579,364.00	New
2) Ending Balance, June 30 (E + F1e)			579,364.00	1,158,728.00	100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	579,364.00		
d) Unappropriated Amount		9790		1,158,728.00	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			9,835.07	9,863.67	9,863.67	9,863.67
a. Kindergarten	1,011.17	1,011.17				
b. Grades One through Three	3,314.91	3,314.91				
c. Grades Four through Six	3,284.74	3,284.74				
d. Grades Seven and Eight	2,214.04	2,214.04				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	2.03	2.03				
g. Community Day School	6.83	8.18				
2. Special Education						
a. Special Day Class	272.57	272.57	272.57	272.57	272.57	272.57
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	5.95	8.42	8.42	7.21	7.21	7.21
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	10,112.24	10,116.06	10,116.06	10,143.45	10,143.45	10,143.45
<b>HIGH SCHOOL</b>						
4. General Education			5,423.06	5,438.78	5,438.78	5,438.78
a. Grades Nine through Twelve	5,238.21	5,238.21				
b. Continuation Education	150.97	150.97				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	7.67	7.67				
e. Community Day School	21.88	26.21				
5. Special Education						
a. Special Day Class	132.90	132.90	132.90	132.90	132.90	132.90
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	6.69	9.47	9.47	8.13	8.13	8.13
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	5,558.32	5,565.43	5,565.43	5,579.81	5,579.81	5,579.81
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	11.40	11.40	11.40	11.40	11.40	11.40
b. High School						
8. Special Education						
a. Special Day Class - Elementary	79.51	79.51	79.51	79.51	79.51	79.51
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	90.91	90.91	90.91	90.91	90.91	90.91
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	15,761.47	15,772.40	15,772.40	15,814.17	15,814.17	15,814.17
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	77.71	77.71	77.71	77.71	77.71	77.71
14. Adults Enrolled, State Apportioned	349.29	349.29	349.29	349.29	349.29	349.29
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	13.47	13.47	13.47	13.47	13.47	13.47
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	440.47	440.47	440.47	440.47	440.47	440.47
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	16,201.94	16,212.87	16,212.87	16,254.64	16,254.64	16,254.64
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides*) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	58,240,769.25	301	575,155.00	303	57,665,614.25	305	442,847.25		307	57,222,767.00	309
2000 - Classified Salaries	16,764,182.47	311	356,004.67	313	16,408,177.80	315	1,915,813.80		317	14,492,364.00	319
3000 - Employee Benefits (Excluding 3800)	22,303,921.54	321	1,563,133.00	323	20,740,788.54	325	846,470.54		327	19,894,318.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,921,209.02	331	892,389.67	333	14,028,819.35	335	5,322,816.26		337	8,706,003.09	339
5000 - Services... & (7300) Direct Support	10,290,496.84	341	627,066.87	343	9,663,429.97	345	1,599,698.15		347	8,063,731.82	349
<b>TOTAL</b>					<b>118,506,829.91</b>	<b>365</b>			<b>TOTAL</b>	<b>108,379,183.91</b>	<b>369</b>

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	49,763,978.25 375
2. Salaries of Instructional Aides Per E.C. 41011.	2100	3,657,459.00 380
3. STRS.	3101 & 3102	4,044,617.74 382
4. PERS.	3201 & 3202	377,887.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	977,065.79 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,520,548.00 385
7. Unemployment Insurance.	3501 & 3502	27,543.52 390
8. Workers' Compensation Insurance.	3601 & 3602	1,475,020.49 392
9. OPEB, Active Employees (E.C. 41372).	3751 & 3752	0.00
10. Other Benefits (E.C. 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		67,844,119.79 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		824,041.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		25,499.79 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).		396
14. TOTAL SALARIES AND BENEFITS.		66,994,579.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.		61.81%
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)	61.81%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	108,379,183.91
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	63,440,450.00	301	781,953.00	303	62,658,497.00	305	589,150.00		307	62,069,347.00	309
1000 - Classified Salaries	17,699,777.00	311	368,213.00	313	17,331,564.00	315	2,127,622.00		317	15,203,942.00	319
1000 - Employee Benefits (excluding 3800)	23,209,830.00	321	1,387,602.00	323	21,822,228.00	325	927,959.00		327	20,894,269.00	329
1000 - Books, Supplies Equip Replace. (6500)	11,039,159.00	331	1,425,101.00	333	9,614,058.00	335	3,334,957.00		337	6,279,101.00	339
1000 - Services... & 3000 Direct Support	8,398,815.00	341	666,375.00	343	7,732,440.00	345	1,284,174.00		347	6,448,266.00	349
TOTAL					119,158,787.00	365	TOTAL			110,894,925.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of 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.
Teacher Salaries as Per E.C. 41011.	1100	54,137,609.00 375
Salaries of Instructional Aides Per E.C. 41011.	2100	3,716,042.00 380
STRS.	3101 & 3102	4,464,166.00 382
PERS.	3201 & 3202	366,772.00 383
OASDI - Regular, Medicare and Alternative.	3301 & 3302	986,400.00 384
Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,723,407.00 385
Unemployment Insurance.	3501 & 3502	29,226.00 390
Workers' Compensation Insurance.	3601 & 3602	1,576,897.00 392
OPEB, Active Employees (E.C. 41372).	3751 & 3752	0.00
Other Benefits (E.C. 22310).	3901 & 3902	0.00 393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		73,000,519.00 395
2. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		992,486.00
3a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).		396
4. TOTAL SALARIES AND BENEFITS.		72,008,033.00 397
5. 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.		64.93%
6. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	64.93%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	110,894,925.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES</b>					
1. Beginning Balance	9791-9795	1,915,144.99		446,046.23	2,361,191.22
2. State Lottery Revenue	8560	1,961,750.00		344,547.00	2,306,297.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,876,894.99	0.00	790,593.23	4,667,488.22
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	307,878.00			307,878.00
2. Classified Salaries	2000-2999	650,578.00			650,578.00
3. Employee Benefits	3000-3999	361,379.00			361,379.00
4. Books and Supplies	4000-4999	1,162,474.00		730,463.00	1,892,937.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	165,400.00			165,400.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800			60,132.00	60,132.00
6. Capital Outlay	6000-6999	21,302.00			21,302.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		2,669,011.00	0.00	790,595.00	3,459,606.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,207,883.99	0.00	(1.77)	1,207,882.22

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	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	93,826,339.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,120.29	3.51%	6,335.29	2.48%	6,492.29
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		15,814.17	0.00%	15,814.17	0.00%	15,814.17
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		96,787,306.51	3.51%	100,187,353.06	2.48%	102,670,177.75
d. Other Revenue Limit (Form RL, lines 6 thru 14)		304,227.00	3.83%	315,880.00	2.64%	324,213.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		97,091,533.51	3.51%	100,503,233.06	2.48%	102,994,390.75
f. Deficit Factor (Form RL, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		97,091,533.51	3.51%	100,503,233.06	2.48%	102,994,390.75
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(2,751,193.00)	3.51%	(2,847,840.00)	2.48%	(2,918,414.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(514,002.00)	3.64%	(532,695.00)	2.56%	(546,347.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		93,826,338.51	3.51%	97,122,698.06	2.48%	99,529,629.75
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,175,852.00	0.00%	5,175,852.00	0.00%	5,175,852.00
4. Other Local Revenues	8600-8799	3,724,366.00	0.00%	3,724,366.00	0.00%	3,724,366.00
5. Other Financing Sources	8910-8999	(11,321,785.00)	1.60%	(11,503,170.00)	1.62%	(11,689,798.00)
6. Total (Sum lines A1k thru A5)		91,404,771.51	3.41%	94,519,746.06	2.35%	96,740,049.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				53,481,994.00		54,318,968.00
b. Step & Column Adjustment				836,974.00		923,423.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,481,994.00	1.56%	54,318,968.00	1.70%	55,242,391.00
2. Classified Salaries						
a. Base Salaries				11,221,574.00		11,323,538.00
b. Step & Column Adjustment				101,964.00		107,573.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,221,574.00	0.91%	11,323,538.00	0.95%	11,431,111.00
3. Employee Benefits	3000-3999	18,798,717.00	1.25%	19,033,625.00	1.35%	19,291,292.00
4. Books and Supplies	4000-4999	3,254,895.00	0.00%	3,254,895.00	0.00%	3,254,895.00
5. Services and Other Operating Expenditures	5000-5999	6,545,141.00	0.00%	6,545,141.00	0.00%	6,545,141.00
6. Capital Outlay	6000-6999	1,444,934.00	0.00%	1,444,934.00	0.00%	1,444,934.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	48,065.00	0.00%	48,065.00	0.00%	48,065.00
8. Direct Support/Indirect Costs	7300-7399	(1,219,478.00)	0.00%	(1,219,478.00)	0.00%	(1,219,478.00)
9. Other Financing Uses	7610-7699	133,611.00	0.00%	133,611.00	0.00%	133,611.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,709,453.00	1.25%	94,883,299.00	1.36%	96,171,962.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,304,681.49)		(363,552.94)		568,087.75
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,761,948.32		4,457,266.83		4,093,713.89
2. Ending Fund Balance (Sum lines C and D1)		4,457,266.83		4,093,713.89		4,661,801.64
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,816,672.49		3,857,713.89		3,906,603.00
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	404,594.83		0.00		519,198.64
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,457,267.32		4,093,713.89		4,661,801.64

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,816,672.49		3,857,713.89		3,906,603.00
b. Undesignated/Unappropriated Amount	9790	404,594.83		0.00		519,198.64
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2. Current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770			2,512.11		
b. Undesignated/Unappropriated Amount	9790	963,700.00		963,700.00		963,700.00
3. Total Available Reserves (Sum lines E1 thru E2b)		5,184,967.32		4,823,926.00		5,389,501.64

**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	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,751,193.00	3.51%	2,847,840.00	2.48%	2,918,414.00
2. Federal Revenues	8100-8299	3,894,325.00	0.00%	3,894,325.00	0.00%	3,894,325.00
3. Other State Revenues	8300-8599	10,070,512.00	0.00%	10,070,512.00	0.00%	10,070,512.00
4. Other Local Revenues	8600-8799	5,429,620.00	0.00%	5,429,620.00	0.00%	5,429,620.00
5. Other Financing Sources	8910-8999	11,367,285.00	1.60%	11,548,670.00	1.62%	11,735,298.00
6. Total (Sum lines A1 thru A5)		33,512,935.00	0.83%	33,790,967.00	0.76%	34,048,169.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,958,456.00		10,107,833.00
b. Step & Column Adjustment				149,377.00		151,617.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,958,456.00	1.50%	10,107,833.00	1.50%	10,259,450.00
2. Classified Salaries						
a. Base Salaries				6,478,203.00		6,540,393.00
b. Step & Column Adjustment				62,190.00		62,788.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,478,203.00	0.96%	6,540,393.00	0.96%	6,603,181.00
3. Employee Benefits	3000-3999	4,851,409.00	0.68%	4,884,570.00	0.69%	4,918,150.00
4. Books and Supplies	4000-4999	7,781,764.00	0.33%	7,807,713.00	0.02%	7,809,243.00
5. Services and Other Operating Expenditures	5000-5999	2,054,625.00	0.00%	2,054,625.00	0.00%	2,054,625.00
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	687,232.00	0.00%	687,232.00	0.00%	687,232.00
8. Direct Support/Indirect Costs	7300-7399	1,018,527.00	0.00%	1,018,527.00	0.00%	1,018,527.00
9. Other Financing Uses	7610-7699	642,719.00	1.13%	649,978.00	1.19%	657,708.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,512,935.00	0.83%	33,790,871.00	0.76%	34,048,116.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		0.00		96.00		53.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		719,775.46		719,775.46		719,871.46
2. Ending Fund Balance (Sum lines C and D1)		719,775.46		719,871.46		719,924.46
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	719,775.46		719,871.46		719,924.46
e. Total Components of Ending Fund Balance		719,775.46		719,871.46		719,924.46
(Line D3e must agree with line D2)						

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
<b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>						
<b>F. ASSUMPTIONS</b>						
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	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	96,577,532.00	3.51%	99,970,538.06	2.48%	102,448,043.75
2. Federal Revenues	8100-8299	3,894,325.00	0.00%	3,894,325.00	0.00%	3,894,325.00
3. Other State Revenues	8300-8599	15,246,364.00	0.00%	15,246,364.00	0.00%	15,246,364.00
4. Other Local Revenues	8600-8799	9,153,986.00	0.00%	9,153,986.00	0.00%	9,153,986.00
5. Other Financing Sources	8910-8999	45,500.00	0.00%	45,500.00	0.00%	45,500.00
6. Total (Sum lines A1 thru A5)		124,917,706.51	2.72%	128,310,713.06	1.93%	130,788,218.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				63,440,450.00		64,426,801.00
b. Step & Column Adjustment				986,351.00		1,075,040.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,440,450.00	1.55%	64,426,801.00	1.67%	65,501,841.00
2. Classified Salaries						
a. Base Salaries				17,699,777.00		17,863,931.00
b. Step & Column Adjustment				164,154.00		170,361.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,699,777.00	0.93%	17,863,931.00	0.95%	18,034,292.00
3. Employee Benefits	3000-3999	23,650,126.00	1.13%	23,918,195.00	1.22%	24,209,442.00
4. Books and Supplies	4000-4999	11,036,659.00	0.24%	11,062,608.00	0.01%	11,064,138.00
5. Services and Other Operating Expenditures	5000-5999	8,599,766.00	0.00%	8,599,766.00	0.00%	8,599,766.00
6. Capital Outlay	6000-6999	1,484,934.00	0.00%	1,484,934.00	0.00%	1,484,934.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	735,297.00	0.00%	735,297.00	0.00%	735,297.00
8. Direct Support/Indirect Costs	7300-7399	(200,951.00)	0.00%	(200,951.00)	0.00%	(200,951.00)
9. Other Financing Uses	7610-7699	776,330.00	0.94%	783,589.00	0.99%	791,319.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		127,222,388.00	1.14%	128,674,170.00	1.20%	130,220,078.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,304,681.49)		(363,456.94)		568,140.75
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,481,723.78		5,177,042.29		4,813,585.35
2. Ending Fund Balance (Sum lines C and D1)		5,177,042.29		4,813,585.35		5,381,726.10
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,000.00		236,000.00		236,000.00
b. Designated for Economic Uncertainties	9770	3,816,672.49		3,857,713.89		3,906,603.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	1,124,370.29		719,871.46		1,239,123.10
e. Total Components of Ending Fund Balance		5,177,042.78		4,813,585.35		5,381,726.10
(Line D3e must agree with line D2)						



Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,816,672.49		3,857,713.89		3,906,603.00
b. Undesignated/Unappropriated Amount	9790	404,594.83		0.00		519,198.64
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		2,512.11		0.00
b. Undesignated/Unappropriated Amount	9790	963,700.00		963,700.00		963,700.00
3. Total Available Reserves (Sum lines E1 thru E2b)		5,184,967.32		4,823,926.00		5,389,501.64
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E).						
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 est. projections)		15,723.26		15,723.26		15,723.26
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		127,222,388.00		128,674,170.00		130,220,078.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		127,222,388.00		128,674,170.00		130,220,078.00
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)		3,816,671.64		3,860,225.10		3,906,602.34
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)		3,816,671.64		3,860,225.10		3,906,602.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,560.29	5,868.29
2. Inflation Increase	0041	308.00	252.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,868.29	6,120.29
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,868.29	6,120.29
b. Revenue Limit ADA	0033	15,772.40	15,814.17
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	92,557,017.20	96,787,306.51
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	290,175.00	304,227.00
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	92,847,192.20	97,091,533.51
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	92,847,192.20	97,091,533.51
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	19,356.00	19,356.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	468,358.00	453,295.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(449,002.00)	(433,939.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	92,398,190.20	96,657,594.51

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	30,441,178.00	30,441,178.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	1,297,271.00	1,350,171.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	29,143,907.00	29,091,007.00
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	63,254,283.20	67,566,587.51
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	511,448.00	533,358.00
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		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(511,448.00)	(533,358.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	62,742,835.20	67,033,229.51
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	62,742,835.20	

**OTHER NON REVENUE LIMIT ITEMS**

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

45. Core Academic Program	9001		406,344.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		476,174.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		139,476.00

Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

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

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>F. FUND BALANCE, RESERVES</b>		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	62,343.02
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (F1a + F1b)		62,343.02
d) Other Restatements	9795	0.00
e) Net Beginning Balance (F1c + F1d)		62,343.02
2) Ending Balance, June 30 (E + F1e)		
(Beginning Balance in budget year)		62,343.02
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9711	0.00
2. Stores	9712	0.00
3. Prepaid Expenditures	9713	0.00
4. All Others	9719	0.00
5. General Reserve		
(EC 42124)	9730	0.00
6. Legally Restricted Balances	9740	0.00
b) Designated Amounts		
1. Designated for Economic Uncertainties	9770	0.00
2. Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
3. Capital Outlay & Equipment Replacement Reserves/All Other Designations (Must equal line F2b3a4 plus line F2b3b)	9780	0.00
a. Capital Outlay & Equipment Replacement Reserves		
1. Beginning Balance		
2. Less: Current Purchases		
3. Plus: Current Contributions		
4. Equals: Ending Balance		0.00
b. All Other Designations		
Total All Other Designations		0.00
c) Undesignated / Unappropriated Amount	9790	62,343.02

July 1 Budget (Single Adoption)  
2007-08 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
Calculation of allowable reserves and ending balance in accordance with Education Code 52321.		
<b>A. Contributions to Capital Outlay and Equipment</b>		
<b>Replacement Reserve.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		0.00
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		0.00
3) Current Contributions (Page 2, Line F2b3a3)		0.00
4) Amount in Excess of Allowable Contribution (Line 3 minus Line 2, or 0 if negative amount)		0.00
<b>B. Net Ending Balance.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		0.00
2) Allowable Net Ending Balance (Line 1 times 15%)		0.00
3) Ending Balance, June 30 (Page 2, Line F2)		62,343.02
4) Less: Capital Outlay & Equipment Replacement Reserves - Beginning Balance (Page 2, Line F2b3a1)		0.00
5) Plus: Capital Outlay & Equipment Replacement Reserves - Current Purchases (Page 2, Line F2b3a2)		0.00
6) Adjusted Net Ending Balance (Line 3 minus Line 4 plus Line 5)		62,343.02
7) Amount in Excess of Allowable Ending Balance (Line 6 minus Line 2, or 0 if negative amount)		62,343.02

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	14,527.00	0.00	0.00	(210,973.00)				
Other Sources/Uses Detail					508,680.00	1,134,516.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,649.00	0.00	49,776.00	0.00				
Other Sources/Uses Detail					78,700.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,524.00	0.00	9,462.00	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	(18,702.00)	151,735.00	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						
Other Sources/Uses Detail					677,116.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					28,700.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,079,074.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					1,113,075.00	5,764,047.00		
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	0.00	0.00						
Other Sources/Uses Detail					11,083,614.00	1,487,248.00		
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)  
 2006-07 Estimated Actuals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

39 75499 0000000  
 Form SIAA

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	18,700.00	(18,702.00)	210,973.00	(210,973.00)	13,489,885.00	13,489,885.00	0.00	0.00



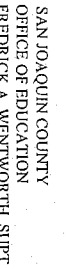
July 1 Budget (Single Adoption)  
2007-08 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund Transfers In 5750	Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(200,951.00)				
Other Sources/Uses Detail					45,500.00	776,330.00		
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	47,270.00	0.00				
Other Sources/Uses Detail					63,869.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	5,130.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	148,551.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			633,761.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					28,700.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	19,617,602.00		
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00		0.00	25,270,914.00		
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			44,918,016.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	25,000.00		
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								

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

39 75499 000000  
Form SIAB

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	200,951.00	(200,951.00)	45,689,846.00	45,689,846.00		



**2007-08 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 MVP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

**Estimated**

Projected (Unrestricted Only)

Projected (Unrestricted Only)

REVENUES:

**Revenue Limit Sources (8010-8099):**

ADA Used for R/L (Funded):

For Declining Districts ~ Estimated P-2 ADA:

Funded ADA Increase (Decrease) over Prior Period:

COLA:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

**Please describe reason(s) for changes:**

	ADA	ADA	ADA	ADA	
15814.17 ADA					
% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	
%	\$	%	\$	%	
%	\$	%	\$	%	
%	\$	%	\$	%	
\$	(1,761,325)	\$	(103,688)	\$	(75,892)
\$	2,408,964	\$	3,226,359	\$	2,406,933
\$	93,826,839	\$	1,871,122,698	\$	99,529,630
Chg in trans to restr \$59,717		Chg in trans to restricted (\$ 96,647)		Chg in trans to restricted (\$ 70,574)	
Chg in BTS \$14,052		Chg in BTS \$11,653		Chg in BTS \$ 8,333	
Chg in Deficit \$1		Chg in Deficit (\$ 1)		Chg in Deficit 0	
Chg object In-Lieu transfer (\$1,350,171)		Chg in trans to COE (\$ 18,693)		Incr in trans to COE (\$ 13,652)	
Incr in In-lieu \$52,900 Prior Yr 8019 (\$315,914)					
Incr in trans to COE (\$21,910)					

**Federal Revenue (8100-8299):**

% Increase (Decrease) included in:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

**Please describe reason(s) for changes:**

**State Revenue (8300-8599):**

COLA % Used for:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	0 %	0 %	0 %
Increase in state revenues \$	-	\$ -	\$ -
	\$ -	\$ -	\$ -
	(439,591)	\$ -	\$ -
	\$ (439,591)		
	\$ 5,175,882	\$ 5,175,882	\$ 5,175,882
Decrease mandated cost \$	(620,123)	No changes projected	No changes projected
Increase in state revenues \$	180,532		

**REVENUES CONT:**

**Local Revenue (8600-8799):**

% Incr. (Decr.) included in:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount  
Please describe reason(s) for changes:

Estimated Actuals Totals	Budget (Unrestricted Only) 2007-08	Projected (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10
	0 %	0 %	0 %
\$	\$	\$	\$
527,926	527,926	-	-
527,926	527,926	-	-
3,196,440	3,724,366	3,724,366	3,724,366

**Other Financing Sources (8910-8999):**

% Incr. (Decr.) included in:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount  
Please describe reason(s) for changes:

	0 %	0 %	0 %
\$	\$	\$	\$
(183,022)	(183,022)	-	-
(761,239)	(761,239)	(181,385)	(186,628)
(944,261)	(944,261)	(181,385)	(186,628)
(11,521,789)	(11,521,789)	(11,503,170)	(11,689,798)
Capital Leases	\$ (183,022)	Incr in RRM Contr. \$ (43,553)	Incr in RRM Contr \$ (46,377)
Contributions	\$ (298,059)	Incr in Sp Ed Contr \$ (127,809)	Incr in Sp Ed Contr \$ (130,132)
Science Classrooms	\$ (374,173)	Incr in Other Restr. Contribution \$ (10,023)	Incr in Other Restr. Contribution \$ (10,119)
Bond Oversight	\$ (89,007)		

Total Revenue & Other Financing Sources	\$ 39,997,734	\$ 91,404,772	\$ 94,519,746	\$ 96,740,050
---	---------------	---------------	---------------	---------------

**EXPENSES:**

**Object LXXX:**

Step & Column included in:  
COLA included in:  
Other:  
Growth Positions:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount  
Please describe changes next page:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
	2.09 %	\$ 1,032,013	1.7	836,974	1.7	923,422
	4.29 %	\$ 2,088,452	0	-	0	-
1.6 FTE	\$ 178,699	0	-	-	0	-
	\$ 1,107,622	-	-	-	-	-
	\$ (158,564)	-	-	-	-	-
	\$ 4,248,922	\$ 836,974		\$ 923,422		\$ 923,422
	\$ 53,481,994	\$ 54,018,968		\$ 55,222,891		\$ 55,222,891
	\$ 49,233,772					

**EXPENSES Cont:**  
**Object 1XXX:**

**Object 2XXX:**  
Step & Column included in:  
COLA included in:  
**Other:**  
Growth Positions:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount  
Please describe reason(s) for changes:

**Object 3XXX:**  
Change in Statutory Benefits:  
Increase in Statutory due to Step & Column  
Increase in Statutory due to COLA  
Incr./Decr. in Statutory due to rate changes  
Incr./Decr. in Statutory due to +/- positions, other changes  
Total \$ Change in Statutory  
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 +/- positions  
Are you budgeting at the CAP?  
Total \$ Change in H & W  
Changes in Other Benefits:  
Total \$ Change in Benefits  
One time benefit \$ included above:  
Total Change from Prior Period  
Adjusted Budget Amount  
Please describe changes next page:

Estimated Actuals Totals	Budget (Unrestricted Only) 2007-08	Projected (Unrestricted Only) 2008-09	Projected (Unrestricted Only) 2009-10
One time increase due to reversal of			
Vacancies	\$ 1,273,909	No changes projected	No changes projected
Discretionary Timesheet	\$ (166,287)		
Reduction additional cost	\$ (158,564)		
1 Prin. 2 A/P's, -1.4 Teachers			
% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
0.95 %	\$ 102,965	0.95	\$ 101,964
4.29 %	\$ 438,788	0	-
0.5 FTE	\$ 9,479	0	-
	\$ 127,711		
	\$ (190,404)		
	\$ 488,519		
	\$ 10,228,574		
	\$ 10,864		
	\$ 11,923,538		
One time increase due to reversal of			
Vacancies	\$ 216,300	No changes projected	No changes projected
Discretionary Timesheet	\$ (88,589)		
Reduction additional costs	\$ (190,404)		
% Increase/(Decrease)	% Increase/(Decrease)	% Incr./Decr.	% Incr./Decr.
	\$ 152,759	0	\$ 128,078
	\$ 343,223	0	-
	\$ 127,937	0	-
	\$ 623,919		
	\$ 128,078		
	\$ 117,514	0 %	\$ 117,514
	\$ -	0 %	\$ -
	\$ -	0 %	\$ -
	\$ (136,392)	0 %	\$ -
Yes	\$ (126,192)	Yes	\$ -
	\$ (19,662)	0 %	\$ 106,830
	\$ 467,865		
	\$ 167,802		
	\$ 467,865		
	\$ 18,788,717		
	\$ 234,908		
	\$ 19,033,625		
	\$ 117,514	0 %	\$ 117,514
	\$ 257,668		
	\$ 257,668		
	\$ 119,291,392		

**EXPENSES Cont:**  
**Object 3XXX:**

Estimated  
Actuals Totals

Budget (Unrestricted Only)  
2007-08

Projected (Unrestricted Only)  
2008-09

Projected (Unrestricted Only)  
2009-10

One time inc/(dec)

Vacancies

Discretionary Timesheets

Reduction in additional  
cost

\$ 209,230

\$ (41,448)

\$ (64,332)

Increase in Health & Welfare  
projected 10% increase \$

106,830

Increase in Health & Welfare  
projected 10% increas \$

117,514

**Object 4XXX:**

% Increase(Decrease) included in:

Flat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

\$ 4,199,686

0 %

\$ -

\$ 435,136

\$ (1,379,927)

\$ (944,091)

\$ 3,254,895

0 %

\$ -

\$ -

\$ -

\$ 3,254,895

0 %

\$ -

\$ -

\$ -

\$ 3,254,895

**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

\$ 7,230,601

0 %

\$ -

\$ (685,460)

\$ (685,460)

\$ 6,545,141

0 %

\$ -

\$ -

\$ -

\$ 6,545,141

0 %

\$ -

\$ -

\$ -

\$ 6,545,141

Decrease in one time

changes-Phones System

\$ (685,460)

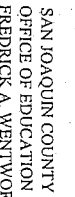
No changes projected

No changes projected



Direct Support/Indirect Costs - Objects 7300-7399		Budget (Unrestricted Only) 2007-08		Projected (Unrestricted Only) 2008-09		Projected (Unrestricted Only) 2009-10	
Estimated Actuals Totals							
% Increase(Decrease) included in:		0 %	\$ -	0 %	\$ -	0 %	\$ -
Fiat \$ Increase(Decrease) included in:			\$ 35,589		\$ -		\$ -
One time \$ included in:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ 35,589		\$ -		\$ -
Adjusted Budget Amount		\$ (1,255,067)	\$ (1,219,478)		\$ (1,219,478)		\$ (1,219,478)
Please describe reason(s) for changes:							
Change in inter-program and inter-fund indirect cost transfer \$ 35,589							
No changes projected							
Other Financing Uses - Objects 7610-7699							
% Increase(Decrease) included in:		0 %	\$ -	0 %	\$ -	0 %	\$ -
Fiat \$ Increase(Decrease) included in:			\$ (295,359)		\$ -		\$ -
One time \$ included in:			\$ -		\$ -		\$ -
Total Change from Prior Period			\$ (295,359)		\$ -		\$ -
Adjusted Budget Amount		\$ 428,970	\$ 133,611		\$ 133,611		\$ 133,611
Please describe reason(s) for changes:							
Science classrooms \$ (295,359)							
No changes projected							
Total Expenditures & Other Financing Uses \$ 90,739,020 \$ 95,709,453 \$ 94,883,209 \$ 96,171,962							
Please attach additional sheets as necessary.							
Net Increase (Decrease) in Fund Balance \$ (947,286) \$ (2,304,681) \$ (365,553) \$ 566,088							





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.

Revenue Limit Sources (8010-8099):

ADA Increase (Decrease) over Prior Period:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	ADL	% Increase/(Decrease)	% Increase/(Decrease)
	\$	\$	
	\$		%
	\$		%
	\$	70,575	
	\$	-	
	\$	70,575	
	\$	2,918,474	

to obj 8311	\$	(124,700)
-------------	----	-----------

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	0 %
\$	-
\$	-
\$	-
\$	-
\$	3894.325
\$	-

& deferred revenue	\$ (403,529)
--------------------	--------------

Other Reduction in Fed \$ (120,857)

COLA % Used for:

One time is included in:

Plus(minus) Other &amp; changes:

Total Change from Prior Period

[illegible]

Sp Ed moved from Fed \$ 3,180

Reverse IX Grants \$ (1,964,132)

Py c/o & del rev. \$ (456,644)

**REVENUES Cont:**

**Local Revenue (8600-8799):**

% Incr/(Decr.) included in:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount

Estimated Actuals Totals	Budget (Restricted Only) 2007-08	Projected (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10
	0 %	0 %	0 %
	\$ (455,496)	\$ -	\$ -
	\$ 63,724	\$ -	\$ -
	\$ (391,672)	\$ -	\$ -
	\$ 5,429,620	\$ 5,429,620	\$ 5,429,620
\$ 5,821,392			

Please describe reason(s) for changes:

Decrease Sp Ed appt	\$ (161,903)	No changes projected	No changes projected
Increase in misc revenue	\$ 25,398		
Increase in NPS	\$ 200,229		
Reverse 1x Grants	\$ (455,496)		

**Other Financing Sources (8910-8999):**

% Incr/(Decr.) included in:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount

	0 %	0 %	0 %
	\$ -	\$ -	\$ -
	\$ 298,059	\$ 181,385	\$ 186,628
	\$ 298,059	\$ 181,385	\$ 186,628
	\$ 11,164,285	\$ 11,648,670	\$ 11,779,529
\$ 11,069,226			

Please describe reason(s) for changes:

Increase in Contributions	\$ 298,059	Increase in RRM Contr.	\$ 43,553	Increase in RRM Contr	\$ 46,377
		Increase in Sp Ed Contr	\$ 127,809	Increase in Sp Ed Contr	\$ 130,132
		Increase in Other Restr.		Increase in Other Restr.	
		Contribution.	\$ 10,023	Contribution.	\$ 10,119

**EXPENSES:**

**Object 1XXX:**

Step & Column included in:  
COLA included in:  
Other:  
Growth Positions:  
One time \$ included in:  
Plus(Minus) Other \$ changes:  
Total Change from Prior Period  
Adjusted Budget Amount

Total Revenues & Other Financing Sources	\$ 34,678,931	\$ 33,512,035	\$ 33,790,967	\$ 34,048,169
% Increase/(Decrease)		% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
1.17 %	\$ 105,759	1.5	149,377	151,617
4.29 %	\$ 362,320	0	-	-
7.8 FTE	\$ 478,686	0	-	-
	\$ (48,509)			
	\$ 53,203			
	\$ 951,459			
	\$ 9,958,456			
\$ 9,006,997				

Please describe changes next page:

**EXPENSES Cont:**  
**Object 1XXX:**

Actuals Totals	Budget (Restricted Only) 2007-08	Projected (Restricted Only) 2008-09	Projected (Restricted Only) 2009-10
One time inc/(dec)		No changes projected	No changes projected
Vacancies	\$ 150,000		
Discretionary Timesheet	\$ (198,509)		
Increase additional cost	\$ 53,203		
1 Psych, 1 Coun, 5.8 Teachers			

**Object 2XXX:**

Step & Column included in:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
COLA included in:	0.96 %	\$ 57,895	0.96	\$ 62,191	0.96	\$ 62,788
Other:	4.29 %	\$ 204,517				
Growth Positions:	1.8 FTE	\$ 35,494				
One time \$ included in:		\$ 194,398				
Plus/(Minus) Other \$ changes:		\$ (45,249)				
Total Change from Prior Period		\$ 447,055		\$ 62,191		\$ 62,788
Adjusted Budget Amount		\$ 6,031,148		\$ 6,240,394		\$ 6,603,181
Please describe reason(s) for changes:						
One time inc/(dec)			No changes projected		No changes projected	
Vacancies		\$ 300,000				
Discretionary Timesheet		\$ (105,602)				
Decrease additional cost		\$ (45,249)				

**Object 3XXX:**

Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./Decr.	\$ Increase/(Decrease)	% Incr./Decr.	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 26,725		\$ 33,161		\$ 33,580
Increase in Statutory due to COLA	%	\$ 93,002				
Incr./Decr. in Statutory due to rate changes	%	\$ 103,419				
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 223,146		\$ 331,611		\$ 33,580
Total \$ Change in Statutory						
Change in Health & Welfare:						
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$ 185,835	%	\$	%	\$
Are you budgeting at the CAP?	Yes	\$ 185,835	Yes	\$	Yes	\$
Total \$ Change in H & W		\$ 185,835		\$		\$
Changes in Other Benefits:						
Total \$ Change in Benefits:	%	\$ 13,886	%	\$	%	\$
One time benefit \$ included above:		\$ 422,867		\$ 331,611		\$ 33,580
Total Change from Prior Period		\$ 39,488		\$		\$
Adjusted Budget Amount		\$ 4,428,542		\$ 4,884,570		\$ 4,918,150
Please describe changes next page:						

**EXPENSES Cont:**  
**Object 3XXX:**

Estimated  
Actuals Totals

Budget (Restricted Only)  
2007-08

Projected (Restricted Only)  
2008-09

Projected (Restricted Only)  
2009-10

One time inc/(dec)			
Vacancies	\$ 88,932	No changes projected	
Discretionary/Timesheet	\$ (49,444)		
Decrease in additional cost	\$ (3,974)		



**Object 4XXX:**

% Increase(Decrease) included in:  
Flat \$ Increase(Decrease) included in:  
One time \$ included in:  
Total Change from Prior Period  
Adjusted Budget Amount

\$ 10,721,523

0 %	\$	-	
	\$ (440,895)		
	\$ (2,498,864)		
	\$ (2,939,759)		
	\$ (7,817,069)		

0 %	\$	-	
	\$ 25,949		
	\$ -		
	\$ 25,949		
	\$ 7,807,213		

0 %	\$	-	
	\$ 1,530		
	\$ -		
	\$ 1,530		
	\$ 7,809,243		

Please describe reason(s) for changes:

**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:

\$ 3,270,869

0 %	\$	-	
	\$ (1,209,356)		
	\$ (6,888)		
	\$ (1,216,244)		
	\$ 2,054,625		

0 %	\$	-	
	\$ -		
	\$ -		
	\$ 2,054,625		

0 %	\$	-	
	\$ -		
	\$ -		
	\$ 2,054,625		

One time changes			
prior year carryover	\$ (6,888)	No changes projected	
Other inc/(dec) to balance categoricals	\$ (1,209,356)		



Printed 6/7/2007

Estimated  
Actuals Totals

Budget (Restricted Only)  
2007-08

Projected (Restricted Only)  
2008-09

Projected (Restricted Only)  
2009-10

**Direct Support/Indirect Costs - Objects 7300-7399**

% 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 %	\$ -
	\$ (25,567)		\$ -		\$ -
	\$ (25,567)		\$ -		\$ -
	\$ 1,018,527		\$ 1,018,527		\$ 1,018,527
	\$ 1,044,094				

**Change in inter-program**

Indirect	\$ (25,567)	No changes projected		No changes projected	
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**Other Financing Uses - Objects 7610-7699**

% 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 %	\$ -
	\$ (43,355)		\$ 7,259		\$ 7,730
	\$ (19,472)		\$ -		\$ -
	\$ (62,827)		\$ 7,259		\$ 7,730
	\$ 642,719		\$ 649,978		\$ 657,708
	\$ 705,546				

**Dec in deferred maintenance**

contribution	\$ (43,355)	Increase deferred maintenance	transfer	\$ 7,259	Increase deferred maintenance	transfer	\$ 7,730
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**1X Grant Award Fund 11**

	\$ (19,472)						
--	-------------	--	--	--	--	--	--

**Total Expenditures & Other Financing Uses**

Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance

\$ 36,233,395	\$ 33,512,934	\$ 33,790,871	\$ 34,048,116
\$ (1,554,468)	\$ 1	\$ 96	\$ 53



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

2007-08 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 2007-08		Projected 2008-09		Projected 2009-10	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADD. BEGIN. FUND BAL.(Form 01 pg.1 line F1(c))	\$ 6,761,948	\$ 719,775				
ENDING FUND BALANCE	\$ 4,457,267	\$ 719,776	\$ 4,093,714	\$ 719,872	\$ 4,661,802	\$ 719,926
COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts	Must Agree to Components of Fund Balance Form 01 pg.2					
Revolving Cash	9711 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Stores	9712 221,000	\$ 221,000	\$ 221,000	\$ 221,000	\$ 221,000	\$ 221,000
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
General Reserve (EC 42124)	9730	\$	\$	\$	\$	\$
Legally Restricted Balances	9740	\$	\$	\$	\$	\$
Designated Amounts						
Designated for Economic Uncertainties	9770 3,816,672	\$ 3,860,226	\$ 3,860,226	\$ 3,906,603	\$ 3,906,603	\$ 3,906,603
Other Designations	9780	\$	\$	\$	\$	\$
Undesignated/Unappropriated	9790 404,595	\$ 719,776	\$ (2,512)	\$ 719,872	\$ 519,199	\$ 719,926
Special Reserve Fund - Non-Capital Outlay (17)						
Designated for Economic Uncertainties	9770	\$	\$	\$	\$	\$
Undesignated/Unappropriated	9790 963,700	\$ 963,700	\$ 963,700	\$ 963,700	\$ 963,700	\$ 963,700
Total Special Reserve Fund		\$ 963,700	\$ 963,700	\$ 963,700	\$ 963,700	\$ 963,700
Net 9790 Fund 01 and Fund 17		\$ 1,368,295	\$ 961,188	\$ 1,482,899		

Please attach additional sheets as necessary.

Prepared By:

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: