

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA SECTION <i>(Check a Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-15

Board Meeting Date: September 10, 2008

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	APPROVE
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TITLE AND SUBJECT: Approve Unaudited Actual Financial Report for Fiscal Year 2007/08

DESCRIPTION/DISCUSSION: Included in the Board binders for the Board's consideration and approval is the 2007/08 Unaudited Actual Financial Report for Fresno Unified School District. This report represents the actual revenues, expenditures, and ending fund balance for all the District's funds for the fiscal year ended June 30, 2008.

Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.

FINANCIAL SUMMARY: The estimated year-end actuals for 2007/08 were presented to the Board in June 2008 and reflected the net unrestricted ending fund balance projected at \$39.2 million. The actual net unrestricted ending fund balance for 2007/08 is \$41.1 million. As projected, the District's reserve for 2007/08 is above the 2% required level. The chart on the following page illustrates the different components of the Unrestricted General Fund ending balance at June 30, 2008.

PREPARED BY: Jacquie Canfield, Administrator, Fiscal Services <i>(Signature Required)</i> 	DIVISION: Administrative Services	PHONE: 457-3907
DIVISION APPROVAL:  Ruth T. Quinto, Chief Financial Officer/Associate Superintendent <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL:	

Unrestricted General Fund

Below is a chart outlining the components of the Unrestricted Ending Fund Balance.

Unrestricted General Fund Ending Balance 2007/08	
Revolving Cash	\$ 100,464
Inventory	3,351,593
Prepaid Expenses	31,892
Coregis Reserve	9,090,755
Technology Reserve	514,000
Other Designations	541,172
Instructional Supply Carryover	171,342
Donations	514,538
Reserve for Economic Uncertainties	41,074,374
Ending Fund Balance	\$ 55,390,130

The major differences from the estimated actuals to the unaudited actuals are:

1. **Local Income** – Increase of \$2.8 million over estimated actuals primarily due to three factors: additional non-agency activity; the better than estimated cash position in the unrestricted general fund resulting in increased interest income; and unanticipated one-time funds received for reimbursement of costs related to asbestos removal.
2. **State Income** – Higher than projected by \$300,000 mainly in Medi-Cal Administrative Activities program funds.
3. **Revenue Limit** – Exceeds estimated actuals by \$800,000 largely due to the higher than anticipated State funding for prior year Summer School and Community Day programs.
4. **Contribution from Unrestricted General Fund** – Greater than the estimated actuals by \$1.3 million as the result of an increased contribution to Special Education, a contribution for 9th grade Class Size Reduction (CSR), and one-time contributions for Williams Act emergency repairs. These increases were offset by \$600,000 in Transportation Department savings. The schedule on the following page lists the programs receiving contributions from the unrestricted general fund, and the actual contribution amounts.
5. **Expenses/Designated Funds** – Overall, expenditures were lower than anticipated by \$3 million. This is mainly due to funds being allocated but not yet expended for technology, athletic facilities, and the new enterprise resource planning system. These funds will be reallocated in the 2008/09 budget.

In addition to the items discussed above, the following information is provided for the Board:

Unrestricted Contributions towards Restricted Programs – Below is a list of the District’s unrestricted contributions to the following programs in 2007/08:

Restricted Program	General Fund Contribution
Certificated Staff Mentoring Program	\$ 130,974
Community Day Schools	428,050
District Block Grant-One Time	415,457
National Board Certification Teachers	838
Restricted Routine Maintenance	18,767,336
School Safety & Violence Prevention	7,028
School Site Block Grant	17,084
Special Education	20,677,834
Special Education - Infant Program	721,650
Transportation-Home To School	3,457,774
Transportation-Special Education	4,370,630
Williams Emergency Repairs	402,374
Total	\$ 49,397,029

Restricted General Fund

AB825 Block Transfer – Starting in the 2005/06 fiscal year, the State consolidated several categorical grants into five major block grants. They include:

- Teacher Credentialing Block Grant – Supports the BTSA program
- Professional Development Block Grant – Supports three days of buyback for our teaching staff
- Pupil Retention Block Grant – Supports the Continuation program
- School Improvement and Library Block Grant – Supports several of the Targeted Improvement Actions, the District’s CART equipment contribution, and school site budgets
- Targeted Instructional Improvement Block Grant – Supports Elementary Music and Magnet programs

AB825 allows districts to prioritize these funds and allows a 15% transfer out from the Targeted Instructional Improvement Block Grant and the School Improvement and Library Block Grant to increase any other program up to 20% of the original allocation. The chart on the next page identifies the actual AB825 transfers out and in for 2007/08.

	<u>Transfers Out</u>		<u>Transfers In</u>
Target Instructional Impr. Block Grant	\$ 794,880	Home-to-School Transportation	\$ 794,880
School Impr. Library Block Grant	521,579	Special Education Transportation	521,579
Professional Development Block Grant	287,246	Special Education	287,246
	<u>\$1,603,705</u>		<u>\$1,603,705</u>

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$29.6 million as reflected in the chart below.

Restricted Entitlement Fund	Ending Balance 2007/08
Apprenticeship Program	\$ 117,146
Arts and Music Block Grant	1,705,022
Arts, Music, PE Supplies & Equip	5,560,881
CAHSEE	884,143
Cal Safe Child Care	289,979
Cal Safe Support Svc	22,935
Career Tech	242,349
Certificated Mentoring Program	19,753
EIA/LEP	2,561,374
EIA/SCE	1,649,975
ELAP Instructional Material	432,140
English Language Acquisition	1,073,417
GATE	125,476
Instructional Materials	1,394,297
Instructional Materials Library One-Time	559,984
Medi-Cal	212,523
PAR	72,258
Physical Education Teacher Incentive	945,000
Principal Training	219,938
QEIA	8,048,823
School Counseling Supplemental	1,014,475
School Site Block Grant	1,438,624
Staff Development Math Reading	501,290
Targeted Instructional Improvement Block Grant	478,934
Total	\$ 29,570,736

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2007/08.

Reserve Type (in millions)	07/01/07	Increase	06/30/08	Recommended Level
Unrestricted General Fund	\$ 33.49	\$7.68	\$41.17	\$39.2 (5)
Workers' Compensation	\$ 24.83	\$5.86	\$30.69	\$35.79 (4)
General Liability Reserve	\$ 1.00	\$0.58	\$1.58	\$1.6 (4)
Health Fund IBNP (2)	\$ 8.29 (1)	\$4.21	\$12.5	\$12.5 (4)
Retiree Lifetime Health Liability	\$ 8.60	\$2.00	\$10.6	\$758.00 (4)
Health Fund Unencumbered Reserves	\$ 34.55	\$3.75	\$38.3	\$52.7 (3)

(1) July 1, 2007 balance is the June 30, 2007 ending balance per the 2006/07 Independent Auditor's Report, as is the recommended level.

(2) IBNP is an acronym for "Incurred But Not Paid" claims.

(3) Recommended level is provided by the Joint Health Management Board contracted consultant.

(4) Recommended level is provided by actuarial study.

(5) Represents the reserve level for economic uncertainties as presented to the Board in June 2008.

Other Funds' Ending Balances for 2007/08 -In addition to the General Fund information provided above, the following information is provided on the District's other fund types:

Other Funds	Beginning Fund Balance 2007/08	Net Change	Ending Fund Balance 2007/08
Adult Education	\$ 5,356,377	\$ 440,784	\$ 5,797,161
Child Development	\$ 86,741	\$ (43,678)	\$ 43,063
Deferred Maintenance	\$ 8,209,774	\$ (4,577,246)	\$ 3,632,528
State Building	\$ -	\$ -	\$ -
County School Facilities	\$ 3,442,698	\$ (19,759,101)	\$ (16,316,403)
Adult Education Building	\$ 3,807,078	\$ 187,607	\$ 3,994,685
Measure K Series D/E	\$ 42,135,406	\$ (10,144,732)	\$ 31,990,674
Capital Facilities (Developer Fees)	\$ 12,094,389	\$ 1,601,472	\$ 13,695,861
Special Reserve-1977/87 Measure A	\$ 1,953,593	\$ 669,025	\$ 2,622,618
Debt Service Fund	\$ 23,156,827	\$ (40,744)	\$ 23,116,083
1977/87 Tax Override	\$ 6,906,994	\$ (848,079)	\$ 6,058,915
Cafeteria Enterprise	\$ 24,525,202	\$ (6,030,909)	\$ 18,494,293
Health Benefits	\$ 42,866,420	\$ 18,530,254	\$ 61,396,674
Liability	\$ 1,001,399	\$ 210,589	\$ 1,211,988
Workers' Compensation	\$ (12,709,193)	\$ 7,610,005	\$ (5,099,188)
Defined Benefits Plan	\$ 6,940,806	\$ 755,519	\$ 7,696,325
COP Debt Service Fund	\$ 9,526,426	\$ -	\$ 9,526,426

Charter Schools - A summary of the ending balances for each of the charter schools is provided below.

Charter Schools	Beginning Fund Balance 2007/08	Net Change	Ending Fund Balance 2007/08
Fresno Prep	\$ 313,249	\$ 227,850	\$ 541,099
KIPP	\$ 587,053	\$ (128,348)	\$ 458,705
New Millennium	\$ 886,531	\$ 291,046	\$ 1,177,577
Sierra	\$ 536,636	\$ 158,961	\$ 695,596
SOUL	\$ 215,330	\$ (115,001)	\$ 100,329
University	\$ 310,570	\$ 210,315	\$ 520,885
Valley Prep	\$ 55,875	\$ (403,728)	\$ (347,853)
VASA	\$ -	\$ 17,336	\$ 17,336
Woodson	\$ 184,851	\$ (68,098)	\$ 116,753

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907, or Ruth Quinto at 457-6225. Thank you.



Fresno Unified
School District

Preparing Career Ready Graduates

FRESNO UNIFIED SCHOOL DISTRICT

2007/08 UNAUDITED ACTUALS

FINANCIAL REPORT

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
01	General Fund / County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Rev. & Exp.		
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report - Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	394,594,567.43	12,436,946.13	407,031,513.56	383,091,968.00	13,604,839.00	396,696,807.00	-2.5%
2) Federal Revenue		8100-8299	0.00	93,325,741.72	93,325,741.72	0.00	89,410,166.00	89,410,166.00	-4.2%
3) Other State Revenue		8300-8599	39,434,021.06	130,286,457.14	169,720,478.20	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%
4) Other Local Revenue		8600-8799	14,065,934.66	8,947,503.39	23,013,438.05	9,842,311.00	7,351,538.00	17,193,849.00	-25.3%
5) TOTAL, REVENUES			448,094,523.15	244,996,648.38	693,091,171.53	430,171,357.00	233,600,123.00	663,771,480.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	232,208,758.13	112,840,829.87	345,049,588.00	218,332,950.00	111,432,338.00	329,765,288.00	-4.4%
2) Classified Salaries		2000-2999	47,134,142.08	46,822,343.65	93,956,485.73	49,042,128.00	46,124,704.00	95,166,832.00	1.3%
3) Employee Benefits		3000-3999	101,447,015.69	58,014,450.05	159,461,465.74	98,719,549.00	56,912,244.00	155,631,793.00	-2.4%
4) Books and Supplies		4000-4999	7,821,817.69	37,444,883.67	45,266,701.36	9,115,433.00	54,918,427.00	64,033,860.00	41.5%
5) Services and Other Operating Expenditures		5000-5999	30,350,290.27	22,414,866.16	52,765,156.43	29,457,559.00	20,709,627.00	50,167,186.00	-4.9%
6) Capital Outlay		6000-6999	1,589,740.48	2,214,724.42	3,804,464.90	5,187,814.00	1,179,768.00	6,367,582.00	67.4%
7) Other Outgo (excluding Transfers of Indirect Direct Support Costs)		7100-7299 7400-7499	1,499,796.54	1,544,750.30	3,044,546.84	1,154,901.00	1,950,201.00	3,105,102.00	2.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(13,110,253.54)	10,622,724.09	(2,487,529.45)	(16,065,725.00)	13,561,995.00	(2,503,730.00)	0.7%
9) TOTAL, EXPENDITURES			408,941,307.34	291,919,572.21	700,860,879.55	394,944,609.00	306,789,304.00	701,733,913.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			39,153,215.81	(46,922,923.83)	(7,769,708.02)	35,226,748.00	(73,189,181.00)	(37,962,433.00)	388.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	95,696.53	3,252,063.00	3,347,759.53	84,000.00	3,356,409.00	3,440,409.00	2.8%
b) Transfers Out		7600-7629	200,000.00	3,252,063.00	3,452,063.00	0.00	3,356,409.00	3,356,409.00	-2.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,397,028.81)	49,397,028.81	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,501,332.28)	49,397,028.81	(104,303.47)	(50,475,466.00)	50,559,466.00	84,000.00	-180.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,348,116.47)	2,474,104.98	(7,874,011.49)	(15,248,718.00)	(22,629,715.00)	(37,878,433.00)	381.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,738,246.05	27,096,630.05	92,834,876.10	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,738,246.05	27,096,630.05	92,834,876.10	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
d) Other Restatements		9795	0.00	0.52	0.52	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,738,246.05	27,096,630.57	92,834,876.62	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
2) Ending Balance, June 30 (E + F1e)			55,390,129.58	29,570,735.55	84,960,865.13	40,141,411.58	6,941,020.55	47,082,432.13	-44.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,464.38	0.00	100,464.38	0.00	0.00	0.00	-100.0%
Stores		9712	3,351,592.87	0.00	3,351,592.87	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	31,893.00	83,917.70	115,810.70	0.00	0.00	0.00	-100.0%
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	41,074,374.33	0.00	41,074,374.33	0.00	0.00	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	10,831,805.00	0.00	10,831,805.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount			0.00	29,486,817.85	29,486,817.85				
d) Unappropriated Amount						40,141,411.58	6,941,020.55	47,082,432.13	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,314,968.90	39,879,005.35	57,193,974.25				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	24,629.41	6,697.06	31,326.47				
c) in Revolving Fund		9130	100,464.38	0.00	100,464.38				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	43,764,581.49	34,614,843.21	78,379,424.70				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	69,336,613.47	66,141,988.05	135,478,601.52				
6) Stores		9320	3,351,592.87	0.00	3,351,592.87				
7) Prepaid Expenditures		9330	31,893.00	83,917.70	115,810.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			133,924,743.52	140,726,451.37	274,651,194.89				
H. LIABILITIES									
1) Accounts Payable		9500	51,353,593.84	10,051,817.83	61,405,411.67				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	27,181,019.43	97,583,225.38	124,764,244.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	3,520,674.07	3,520,674.07				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			78,534,613.27	111,155,717.28	189,690,330.55				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			55,390,130.25	29,570,734.09	84,960,864.34				

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	356,878,435.29	0.00	356,878,435.29	354,898,477.00	0.00	354,898,477.00	-0.6%
Charter Schools General Purpose Entitlement - State Aid		8015	948,415.69	0.00	948,415.69	1,223,243.00	0.00	1,223,243.00	29.0%
State Aid - Prior Years		8019	812,721.95	0.00	812,721.95	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	810,328.84	0.00	810,328.84	421,572.00	0.00	421,572.00	-48.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	309,893.57	0.00	309,893.57	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	52,615,201.06	0.00	52,615,201.06	36,031,285.00	0.00	36,031,285.00	-31.5%
Unsecured Roll Taxes		8042	2,641,563.84	0.00	2,641,563.84	54,457.00	0.00	54,457.00	-97.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,187,503.63	0.00	3,187,503.63	3,746,306.00	0.00	3,746,306.00	17.5%
Education Revenue Augmentator Fund (ERAF)		8045	(11,474,821.28)	0.00	(11,474,821.28)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	263,008.17	0.00	263,008.17	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	4,124.23	0.00	4,124.23	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			406,996,374.99	0.00	406,996,374.99	396,375,340.00	0.00	396,375,340.00	-2.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(12,436,946.13)		(12,436,946.13)	(13,604,839.00)		(13,604,839.00)	9.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		229,226.00	229,226.00		609,905.00	609,905.00	166.1%
Special Education ADA Transfer	6500	8091		12,207,720.13	12,207,720.13		12,994,934.00	12,994,934.00	6.4%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS Reduction Transfer		8092	2,374,383.57	0.00	2,374,383.57	3,090,258.00	0.00	3,090,258.00	30.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,339,245.00)	0.00	(2,339,245.00)	(2,768,791.00)	0.00	(2,768,791.00)	18.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			394,594,567.43	12,436,946.13	407,031,513.56	383,091,968.00	13,604,839.00	396,696,807.00	-2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,450,538.50	13,450,538.50	0.00	13,450,540.00	13,450,540.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,007,993.21	1,007,993.21	0.00	1,072,330.00	1,072,330.00	6.4%
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		69,917,259.11	69,917,259.11		65,830,461.00	65,830,461.00	-5.8%
Vocational and Applied Technology Education	3500-3699	8290		1,182,713.86	1,182,713.86		1,058,862.00	1,058,862.00	-10.5%
Safe and Drug Free Schools	3700-3799	8290		609,364.46	609,364.46		636,362.00	636,362.00	4.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	7,157,872.58	7,157,872.58	0.00	7,361,611.00	7,361,611.00	2.8%
TOTAL, FEDERAL REVENUE			0.00	93,325,741.72	93,325,741.72	0.00	89,410,166.00	89,410,166.00	-4.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	5,168,040.00		5,168,040.00	4,420,667.00		4,420,667.00	-14.5%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		230,376.00	230,376.00		463,147.00	463,147.00	101.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		727,249.00	727,249.00		0.00	0.00	-100.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		39,319,435.35	39,319,435.35		40,906,142.00	40,906,142.00	4.0%
Prior Years	6500	8319		117,591.05	117,591.05		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		662,866.00	662,866.00		732,300.00	732,300.00	10.5%
Home-to-School Transportation	7230	8311		3,771,766.00	3,771,766.00		3,526,601.00	3,526,601.00	-6.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		22,458,490.00	22,458,490.00		20,998,688.00	20,998,688.00	-6.5%
Spec. Ed. Transportation	7240	8311		1,340,070.00	1,340,070.00		1,252,965.00	1,252,965.00	-6.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,770.50	1,105,770.50	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	21,168,315.00	0.00	21,168,315.00	20,533,986.00	0.00	20,533,986.00	-3.0%
Class Size Reduction, Grade Nine		8435	948,961.00	0.00	948,961.00	1,185,648.00	0.00	1,185,648.00	24.9%
Charter Schools Categorical Block Grant		8480	209,247.00	0.00	209,247.00	128,250.00	0.00	128,250.00	-38.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,829,651.82	1,277,460.70	10,107,112.52	9,093,527.00	1,690,947.00	10,784,474.00	6.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		937,280.00	937,280.00		1,861,578.00	1,861,578.00	98.6%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		2,473,871.00	2,473,871.00		2,241,031.00	2,241,031.00	-9.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		5,165,463.03	5,165,463.03		4,859,716.00	4,859,716.00	-5.9%
Staff Development	7292, 7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		200,943.40	200,943.40		214,950.00	214,950.00	7.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		410,707.83	410,707.83		385,005.00	385,005.00	-6.3%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		970,794.63	970,794.63		1,010,699.00	1,010,699.00	4.1%
Professional Development Block Grant	7393	8590		3,944,144.00	3,944,144.00		3,668,054.00	3,668,054.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		5,719,207.82	5,719,207.82		4,929,846.00	4,929,846.00	-13.8%
School and Library Improvement Block Grant	7395	8590		6,100,284.00	6,100,284.00		5,675,094.00	5,675,094.00	-7.0%
Quality Education Investment Act	7400	8590		10,911,040.00	10,911,040.00		15,827,900.00	15,827,900.00	45.1%
All Other State Revenue	All Other	8590	3,109,806.24	22,441,646.83	25,551,453.07	1,875,000.00	12,988,917.00	14,863,917.00	-41.8%
TOTAL, OTHER STATE REVENUE			39,434,021.06	130,286,457.14	169,720,478.20	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	76,408.20	372,614.97	449,023.17	0.00	0.00	0.00	-100.0%
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	326,632.58	0.00	326,632.58	233,375.00	0.00	233,375.00	-28.6%
Interest		8660	4,777,929.64	161,653.33	4,939,582.97	3,500,000.00	0.00	3,500,000.00	-29.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		1,153,979.31	1,153,979.31		1,056,740.00	1,056,740.00	-8.4%
Interagency Services	All Other	8677	0.00	2,106,411.79	2,106,411.79	0.00	2,364,621.00	2,364,621.00	12.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,242,787.12	0.00	1,242,787.12	1,251,227.00	0.00	1,251,227.00	0.7%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Limit (50%) Adjustment		8691	4,124.23	0.00	4,124.23	0.00	0.00	0.00	-100.0%
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	4,480,175.89	5,152,843.99	9,633,019.88	1,294,200.00	3,930,177.00	5,224,377.00	-45.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	3,157,877.00	0.00	3,157,877.00	3,563,509.00	0.00	3,563,509.00	12.8%
TOTAL, OTHER LOCAL REVENUE			14,065,934.66	8,947,503.39	23,013,438.05	9,842,311.00	7,351,538.00	17,193,849.00	-25.3%
TOTAL, REVENUES			448,094,523.15	244,996,648.38	693,091,171.53	430,171,357.00	233,600,123.00	663,771,480.00	-4.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	203,208,769.43	74,046,177.42	277,254,946.85	190,099,104.00	73,294,168.00	263,393,272.00	-5.0%
Certificated Pupil Support Salaries		1200	8,276,965.71	9,882,860.17	18,159,825.88	8,004,848.00	10,323,467.00	18,328,315.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	20,405,338.13	24,679,096.96	45,084,435.09	20,072,302.00	23,825,580.00	43,897,882.00	-2.6%
Other Certificated Salaries		1900	317,684.86	4,232,695.32	4,550,380.18	156,696.00	3,989,123.00	4,145,819.00	-8.9%
TOTAL, CERTIFICATED SALARIES			232,208,758.13	112,840,829.87	345,049,588.00	218,332,950.00	111,432,338.00	329,765,288.00	-4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	809,498.99	18,758,057.76	19,567,556.75	712,345.00	18,334,635.00	19,046,980.00	-2.7%
Classified Support Salaries		2200	23,222,061.33	19,791,356.67	43,013,418.00	24,055,417.00	18,930,444.00	42,985,861.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	4,046,929.60	1,663,204.62	5,710,134.22	4,947,833.00	2,236,808.00	7,184,641.00	25.8%
Clerical, Technical and Office Salaries		2400	17,672,553.22	5,807,478.65	23,480,031.87	18,103,130.00	5,882,935.00	23,986,065.00	2.2%
Other Classified Salaries		2900	1,383,098.94	802,245.95	2,185,344.89	1,223,403.00	739,882.00	1,963,285.00	-10.2%
TOTAL, CLASSIFIED SALARIES			47,134,142.08	46,822,343.65	93,956,485.73	49,042,128.00	46,124,704.00	95,166,832.00	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,083,112.64	8,908,147.74	27,991,260.38	17,743,207.00	8,787,240.00	26,530,447.00	-5.2%
PERS		3201-3202	4,097,786.84	3,353,969.83	7,451,756.67	4,280,498.00	3,130,350.00	7,410,848.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	6,011,557.19	4,462,969.91	10,474,527.10	6,137,821.00	4,626,278.00	10,764,099.00	2.8%
Health and Welfare Benefits		3401-3402	48,285,765.82	27,039,482.82	75,325,248.64	47,659,722.00	26,968,190.00	74,627,912.00	-0.9%
Unemployment Insurance		3501-3502	133,468.10	84,185.01	217,653.11	767,724.00	211,847.00	979,571.00	350.1%
Workers' Compensation		3601-3602	6,588,116.71	3,767,878.22	10,355,994.93	4,626,707.00	2,686,885.00	7,313,592.00	-29.4%
OPEB, Allocated		3701-3702	15,911,632.25	9,219,193.98	25,130,826.23	15,716,646.00	9,009,332.00	24,725,978.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,209,038.84	1,003,527.32	2,212,566.16	1,621,437.00	1,261,081.00	2,882,518.00	30.3%
Other Employee Benefits		3901-3902	126,537.30	175,095.22	301,632.52	165,787.00	231,041.00	396,828.00	31.6%
TOTAL, EMPLOYEE BENEFITS			101,447,015.69	58,014,450.05	159,461,465.74	98,719,549.00	56,912,244.00	155,631,793.00	-2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,125.88	6,930,235.41	6,946,361.29	2,888.00	4,940,456.00	4,943,344.00	-28.8%
Books and Other Reference Materials		4200	70,700.78	184,712.32	255,413.10	12,188.00	8,046,054.00	8,058,242.00	3055.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,266,115.89	25,081,443.02	30,347,558.91	6,610,685.00	39,817,409.00	46,428,094.00	53.0%
Noncapitalized Equipment		4400	2,468,875.14	5,246,424.36	7,715,299.50	2,489,672.00	2,064,944.00	4,554,616.00	-41.0%
Food		4700	0.00	2,068.56	2,068.56	0.00	49,564.00	49,564.00	2296.1%
TOTAL, BOOKS AND SUPPLIES			7,821,817.69	37,444,883.67	45,266,701.36	9,115,433.00	54,918,427.00	64,033,860.00	41.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	459,405.86	14,020,654.45	14,480,060.31	0.00	2,109,774.00	2,109,774.00	-85.4%
Travel and Conferences		5200	383,038.23	1,402,300.08	1,785,338.31	328,071.00	1,086,961.00	1,415,032.00	-20.7%
Dues and Memberships		5300	81,309.55	20,621.98	101,931.53	110,459.00	22,397.00	132,856.00	30.3%
Insurance		5400 - 5450	2,130,873.40	1,232,031.17	3,362,904.57	2,139,780.00	1,242,247.00	3,382,027.00	0.6%
Operations and Housekeeping Services		5500	15,470,435.36	105,055.13	15,575,490.49	14,800,086.00	79,061.00	14,879,147.00	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,343,895.44	2,358,999.70	7,702,895.14	4,619,211.00	2,124,180.00	6,743,391.00	-12.5%
Transfers of Direct Costs		5710	789,343.77	(789,343.77)	0.00	188,671.00	(188,671.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(304,962.81)	(3,540,608.22)	(3,845,571.03)	(117,330.00)	(3,604,514.00)	(3,721,844.00)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	5,196,228.79	7,515,645.14	12,711,873.93	6,321,484.00	17,764,572.00	24,086,056.00	89.5%
Communications		5900	800,722.68	89,510.50	890,233.18	1,067,127.00	73,620.00	1,140,747.00	28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,350,290.27	22,414,866.16	52,765,156.43	29,457,559.00	20,709,627.00	50,167,186.00	-4.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,625.00	918,535.71	921,160.71	4,855,136.00	46,093.00	4,901,229.00	432.1%
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	1,587,115.48	1,079,383.57	2,666,499.05	332,678.00	642,166.00	974,844.00	-63.4%
Equipment Replacement		6500	0.00	216,805.14	216,805.14	0.00	491,509.00	491,509.00	126.7%
TOTAL, CAPITAL OUTLAY			1,589,740.48	2,214,724.42	3,804,464.90	5,187,814.00	1,179,768.00	6,367,582.00	67.4%
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	28,191.08	0.00	28,191.08	0.00	0.00	0.00	-100.0%
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	155,538.78	155,538.78	0.00	260,024.00	260,024.00	67.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		1,374,066.52	1,374,066.52		1,677,177.00	1,677,177.00	22.1%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	664,824.00	2,145.00	666,969.00	664,823.00	0.00	664,823.00	-0.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	806,781.46	13,000.00	819,781.46	490,078.00	13,000.00	503,078.00	-38.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,499,796.54	1,544,750.30	3,044,546.84	1,154,901.00	1,950,201.00	3,105,102.00	2.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(10,622,724.09)	10,622,724.09	0.00	(13,561,995.00)	13,561,995.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,487,529.45)	0.00	(2,487,529.45)	(2,503,730.00)	0.00	(2,503,730.00)	0.7%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(13,110,253.54)	10,622,724.09	(2,487,529.45)	(16,065,725.00)	13,561,995.00	(2,503,730.00)	0.7%
TOTAL, EXPENDITURES			408,941,307.34	291,919,572.21	700,860,879.55	394,944,609.00	306,789,304.00	701,733,913.00	0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	95,696.53	3,252,063.00	3,347,759.53	84,000.00	3,356,409.00	3,440,409.00	2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			95,696.53	3,252,063.00	3,347,759.53	84,000.00	3,356,409.00	3,440,409.00	2.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	3,252,063.00	3,252,063.00	0.00	3,356,409.00	3,356,409.00	3.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	3,252,063.00	3,452,063.00	0.00	3,356,409.00	3,356,409.00	-2.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(49,397,028.81)	49,397,028.81	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.4C		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(49,397,028.81)	49,397,028.81	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(49,501,332.28)	49,397,028.81	(104,303.47)	(50,475,466.00)	50,559,466.00	84,000.00	-180.5%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	394,594,567.43	12,436,946.13	407,031,513.56	383,091,968.00	13,604,839.00	396,696,807.00	-2.4%
2) Federal Revenue		8100-8299	0.00	93,325,741.72	93,325,741.72	0.00	89,410,166.00	89,410,166.00	-4.2%
3) Other State Revenue		8300-8599	39,434,021.06	130,286,457.14	169,720,478.20	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%
4) Other Local Revenue		8600-8799	14,065,934.66	8,947,503.39	23,013,438.05	9,842,311.00	7,351,538.00	17,193,849.00	-25.3%
5) TOTAL, REVENUES			448,094,523.15	244,996,648.38	693,091,171.53	430,171,357.00	233,600,123.00	663,771,480.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		273,692,683.41	157,022,448.64	430,715,132.05	256,685,261.00	164,007,670.00	420,692,931.00	-2.3%
2) Instruction - Related Services	2000-2999		46,418,865.55	61,167,264.89	107,586,130.44	47,371,680.00	66,789,585.00	114,161,265.00	6.1%
3) Pupil Services	3000-3999		13,977,896.36	38,108,413.75	52,086,310.11	14,543,372.00	39,112,864.00	53,656,236.00	3.0%
4) Ancillary Services	4000-4999		3,958,033.19	2,375,155.36	6,333,188.55	4,171,600.00	2,230,184.00	6,401,784.00	1.1%
5) Community Services	5000-5999		1,009,133.31	873,868.70	1,883,002.01	1,307,495.00	1,174,049.00	2,481,544.00	31.8%
6) Enterprise	6000-6999		2,174,320.58	0.00	2,174,320.58	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		13,056,536.20	10,622,732.61	23,679,268.81	12,810,825.00	13,561,995.00	26,372,820.00	11.4%
8) Plant Services	8000-8999		53,154,042.20	20,204,937.96	73,358,980.16	56,899,475.00	17,962,756.00	74,862,231.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,499,796.54	1,544,750.30	3,044,546.84	1,154,901.00	1,950,201.00	3,105,102.00	2.0%
10) TOTAL, EXPENDITURES			408,941,307.34	291,919,572.21	700,860,879.55	394,944,609.00	306,789,304.00	701,733,913.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,153,215.81	(46,922,923.83)	(7,769,708.02)	35,226,748.00	(73,189,181.00)	(37,962,433.00)	388.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	95,696.53	3,252,063.00	3,347,759.53	84,000.00	3,356,409.00	3,440,409.00	2.8%
b) Transfers Out		7600-7629	200,000.00	3,252,063.00	3,452,063.00	0.00	3,356,409.00	3,356,409.00	-2.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,397,028.81)	49,397,028.81	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,501,332.28)	49,397,028.81	(104,303.47)	(50,475,466.00)	50,559,466.00	84,000.00	-180.5%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,348,116.47)	2,474,104.98	(7,874,011.49)	(15,248,718.00)	(22,629,715.00)	(37,878,433.00)	381.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,738,246.05	27,096,630.05	92,834,876.10	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,738,246.05	27,096,630.05	92,834,876.10	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
d) Other Restatements		9795	0.00	0.52	0.52	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,738,246.05	27,096,630.57	92,834,876.62	55,390,129.58	29,570,735.55	84,960,865.13	-8.5%
2) Ending Balance, June 30 (E + F1e)			55,390,129.58	29,570,735.55	84,960,865.13	40,141,411.58	6,941,020.55	47,082,432.13	-44.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,464.38	0.00	100,464.38	0.00	0.00	0.00	-100.0%
Stores		9712	3,351,592.87	0.00	3,351,592.87	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	31,893.00	83,917.70	115,810.70	0.00	0.00	0.00	-100.0%
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	41,074,374.33	0.00	41,074,374.33	0.00	0.00	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	10,831,805.00	0.00	10,831,805.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount			0.00	29,486,817.85	29,486,817.85				
d) Unappropriated Amount						40,141,411.58	6,941,020.55	47,082,432.13	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,696,261.84	901,141.00	-46.9%
3) Other State Revenue		8300-8599	12,479,935.00	10,109,247.00	-19.0%
4) Other Local Revenue		8600-8799	1,532,554.90	1,527,087.00	-0.4%
5) TOTAL, REVENUES			15,708,751.74	12,537,475.00	-20.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,122,875.81	5,680,636.00	-20.2%
2) Classified Salaries		2000-2999	1,705,329.77	1,807,996.00	6.0%
3) Employee Benefits		3000-3999	2,563,486.58	2,394,604.00	-6.6%
4) Books and Supplies		4000-4999	1,401,134.37	591,763.00	-57.8%
5) Services and Other Operating Expenditures		5000-5999	1,892,353.11	1,643,556.00	-13.1%
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	582,788.47	496,880.00	-14.7%
9) TOTAL, EXPENDITURES			15,267,968.11	12,615,435.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			440,783.63	(77,960.00)	-117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			440,783.63	(77,960.00)	-117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,088,607.00	5,797,161.60	-18.2%
b) Audit Adjustments		9793	(1,732,260.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,356,347.00	5,797,161.60	8.2%
d) Other Restatements		9795	30.97	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,356,377.97	5,797,161.60	8.2%
2) Ending Balance, June 30 (E + F1e)			5,797,161.60	5,719,201.60	-1.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	153,716.91	0.00	-100.0%
Prepaid Expenditures		9713	2,459.80	0.00	-100.0%
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			5,640,984.89		
d) Unappropriated Amount				5,719,201.60	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,550,051.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,281.15		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,471,822.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,399.44		
6) Stores		9320	153,716.91		
7) Prepaid Expenditures		9330	2,459.80		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,277,730.80		
H. LIABILITIES					
1) Accounts Payable		9500	2,144,696.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,335,872.25		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,480,569.05		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,797,161.75		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	1,040,425.29	457,312.00	-56.0%
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	655,836.55	443,829.00	-32.3%
TOTAL, FEDERAL REVENUE			1,696,261.84	901,141.00	-46.9%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	12,253,083.00	10,109,247.00	-17.5%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	226,852.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			12,479,935.00	10,109,247.00	-19.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	327,442.48	150,000.00	-54.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	287,887.58	478,414.00	66.2%
Interagency Services		8677	168,228.90	218,944.00	30.1%
Other Local Revenue					
All Other Local Revenue		8699	748,995.94	679,729.00	-9.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,532,554.90	1,527,087.00	-0.4%
TOTAL, REVENUES			15,708,751.74	12,537,475.00	-20.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,578,504.13	4,124,804.00	-26.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	838,781.01	974,887.00	16.2%
Other Certificated Salaries		1900	705,590.67	580,945.00	-17.7%
TOTAL, CERTIFICATED SALARIES			7,122,875.81	5,680,636.00	-20.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	47,444.39	52,453.00	10.6%
Classified Support Salaries		2200	594,054.17	601,277.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	989,694.53	1,079,266.00	9.1%
Other Classified Salaries		2900	74,136.68	75,000.00	1.2%
TOTAL, CLASSIFIED SALARIES			1,705,329.77	1,807,996.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	528,718.30	458,254.00	-13.3%
PERS		3201-3202	140,783.81	141,182.00	0.3%
OASDI/Medicare/Alternative		3301-3302	224,258.68	202,701.00	-9.6%
Health and Welfare Benefits		3401-3402	1,046,829.11	1,035,076.00	-1.1%
Unemployment Insurance		3501-3502	4,754.08	3,760.00	-20.9%
Workers' Compensation		3601-3602	215,908.94	130,976.00	-39.3%
OPEB, Allocated		3701-3702	344,758.98	345,020.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	48,774.33	65,838.00	35.0%
Other Employee Benefits		3901-3902	8,700.35	11,797.00	35.6%
TOTAL, EMPLOYEE BENEFITS			2,563,486.58	2,394,604.00	-6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	268,156.45	306,000.00	14.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,132,977.92	283,763.00	-75.0%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,401,134.37	591,763.00	-57.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	443,570.38	0.00	-100.0%
Travel and Conferences		5200	91,257.07	43,838.00	-52.0%
Dues and Memberships		5300	775.00	4,500.00	480.6%
Insurance		5400-5450	70,380.07	60,669.00	-13.8%
Operations and Housekeeping Services		5500	261,356.53	258,957.00	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,369.50	50,000.00	-66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124,128.57	161,900.00	30.4%
Professional/Consulting Services and Operating Expenditures		5800	749,269.19	1,062,192.00	41.8%
Communications		5900	1,246.80	1,500.00	20.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,892,353.11	1,643,556.00	-13.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	582,788.47	496,880.00	-14.7%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			582,788.47	496,880.00	-14.7%
TOTAL, EXPENDITURES			15,267,968.11	12,615,435.00	-17.4%

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

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,696,261.84	901,141.00	-46.9%
3) Other State Revenue		8300-8599	12,479,935.00	10,109,247.00	-19.0%
4) Other Local Revenue		8600-8799	1,532,554.90	1,527,087.00	-0.4%
5) TOTAL, REVENUES			15,708,751.74	12,537,475.00	-20.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,414,050.45	6,252,466.00	-25.7%
2) Instruction - Related Services	2000-2999		4,532,269.74	4,035,924.00	-11.0%
3) Pupil Services	3000-3999		74,263.65	78,347.00	5.5%
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		588,736.63	688,820.00	17.0%
7) General Administration	7000-7999		582,788.47	496,880.00	-14.7%
8) Plant Services	8000-8999		1,075,859.17	1,062,998.00	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,267,968.11	12,615,435.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			440,783.63	(77,960.00)	-117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			440,783.63	(77,960.00)	-117.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,088,607.00	5,797,161.60	-18.2%
b) Audit Adjustments		9793	(1,732,260.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,356,347.00	5,797,161.60	8.2%
d) Other Restatements		9795	30.97	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,356,377.97	5,797,161.60	8.2%
2) Ending Balance, June 30 (E + F1e)			5,797,161.60	5,719,201.60	-1.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	153,716.91	0.00	-100.0%
Prepaid Expenditures		9713	2,459.80	0.00	-100.0%
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			5,640,984.89		
d) Unappropriated Amount				5,719,201.60	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,032.70	273,931.00	185.2%
3) Other State Revenue		8300-8599	6,786,386.47	7,256,980.00	6.9%
4) Other Local Revenue		8600-8799	131,304.41	0.00	-100.0%
5) TOTAL, REVENUES			7,013,723.58	7,530,911.00	7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,171,620.21	3,304,724.00	4.2%
2) Classified Salaries		2000-2999	1,320,808.04	1,510,551.00	14.4%
3) Employee Benefits		3000-3999	1,495,346.39	1,689,971.00	13.0%
4) Books and Supplies		4000-4999	397,662.53	320,815.00	-19.3%
5) Services and Other Operating Expenditures		5000-5999	312,634.50	270,759.00	-13.4%
6) Capital Outlay		6000-6999	0.00	37,562.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	92,288.60	92,289.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	267,041.50	350,236.00	31.2%
9) TOTAL, EXPENDITURES			7,057,401.77	7,576,907.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,678.19)	(45,996.00)	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,678.19)	(45,996.00)	5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,741.30	43,063.11	-50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,741.30	43,063.11	-50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,741.30	43,063.11	-50.4%
2) Ending Balance, June 30 (E + F1e)			43,063.11	(2,932.89)	-106.8%
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			43,063.11		
d) Unappropriated Amount				(2,932.89)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	551,363.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7.95		
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	891,064.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,338.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,448,774.88		
H. LIABILITIES					
1) Accounts Payable		9500	106,399.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	758,344.25		
4) Current Loans		9640			
5) Deferred Revenue		9650	540,967.83		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,405,711.77		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			43,063.11		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	24,440.34	42,644.00	74.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	71,592.36	231,287.00	223.1%
TOTAL, FEDERAL REVENUE			96,032.70	273,931.00	185.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,727.61	2,844.00	64.6%
Child Development Apportionments		8530	1,700,751.82	1,765,258.00	3.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	4,380,920.72	4,374,850.00	-0.1%
All Other State Revenue	All Other	8590	702,986.32	1,114,028.00	58.5%
TOTAL, OTHER STATE REVENUE			6,786,386.47	7,256,980.00	6.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	91,801.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	39,503.17	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,304.41	0.00	-100.0%
TOTAL, REVENUES			7,013,723.58	7,530,911.00	7.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,558,217.02	2,682,416.00	4.9%
Certificated Pupil Support Salaries		1200	310,248.06	349,542.00	12.7%
Certificated Supervisors' and Administrators' Salaries		1300	123,460.43	104,458.00	-15.4%
Other Certificated Salaries		1900	179,694.70	168,308.00	-6.3%
TOTAL, CERTIFICATED SALARIES			3,171,620.21	3,304,724.00	4.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,223,193.84	1,400,225.00	14.5%
Classified Support Salaries		2200	12,909.11	10,698.00	-17.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,705.09	99,628.00	17.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,320,808.04	1,510,551.00	14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	234,567.60	252,415.00	7.6%
PERS		3201-3202	33,820.86	56,148.00	66.0%
OASDI/Medicare/Alternative		3301-3302	107,083.88	126,996.00	18.6%
Health and Welfare Benefits		3401-3402	764,759.33	850,063.00	11.2%
Unemployment Insurance		3501-3502	2,212.28	2,348.00	6.1%
Workers' Compensation		3601-3602	109,368.04	82,033.00	-25.0%
OPEB, Allocated		3701-3702	223,343.85	283,354.00	26.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,528.55	26,248.00	94.0%
Other Employee Benefits		3901-3902	6,662.00	10,366.00	55.6%
TOTAL, EMPLOYEE BENEFITS			1,495,346.39	1,689,971.00	13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	363,297.75	297,815.00	-18.0%
Noncapitalized Equipment		4400	16,533.50	3,000.00	-81.9%
Food		4700	17,831.28	20,000.00	12.2%
TOTAL, BOOKS AND SUPPLIES			397,662.53	320,815.00	-19.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,063.78	1,600.00	-88.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	38,070.27	37,970.00	-0.3%
Operations and Housekeeping Services		5500	9,076.91	10,000.00	10.2%
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	229,563.33	193,125.00	-15.9%
Professional/Consulting Services and Operating Expenditures		5800	20,512.00	27,587.00	34.5%
Communications		5900	1,348.21	477.00	-64.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,634.50	270,759.00	-13.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	37,562.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	37,562.00	New
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	92,288.60	92,289.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			92,288.60	92,289.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	267,041.50	350,236.00	31.2%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			267,041.50	350,236.00	31.2%
TOTAL, EXPENDITURES			7,057,401.77	7,576,907.00	7.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,032.70	273,931.00	185.2%
3) Other State Revenue		8300-8599	6,786,386.47	7,256,980.00	6.9%
4) Other Local Revenue		8600-8799	131,304.41	0.00	-100.0%
5) TOTAL, REVENUES			7,013,723.58	7,530,911.00	7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,957,837.85	4,351,135.00	9.9%
2) Instruction - Related Services	2000-2999		475,974.63	464,709.00	-2.4%
3) Pupil Services	3000-3999		418,188.11	469,362.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,786,174.52	1,728,084.00	-3.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		267,041.50	350,236.00	31.2%
8) Plant Services	8000-8999		59,896.56	121,092.00	102.2%
9) Other Outgo	9000-9999	Except 7600-7699	92,288.60	92,289.00	0.0%
10) TOTAL, EXPENDITURES			7,057,401.77	7,576,907.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,678.19)	(45,996.00)	5.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,678.19)	(45,996.00)	5.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,741.30	43,063.11	-50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,741.30	43,063.11	-50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,741.30	43,063.11	-50.4%
2) Ending Balance, June 30 (E + F1e)			43,063.11	(2,932.89)	-106.8%
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			43,063.11		
d) Unappropriated Amount				(2,932.89)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,020,669.00	2,990,560.00	-1.0%
4) Other Local Revenue		8600-8799	214,400.49	150,000.00	-30.0%
5) TOTAL, REVENUES			3,235,069.49	3,140,560.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	484,089.23	97,000.00	-80.0%
5) Services and Other Operating Expenditures		5000-5999	10,580,289.29	8,973,332.00	-15.2%
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			11,064,378.52	9,070,332.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,829,309.03)	(5,929,772.00)	-24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,252,063.00	3,356,409.00	3.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,252,063.00	3,356,409.00	3.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,577,246.03)	(2,573,363.00)	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,209,774.00	3,632,527.97	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,209,774.00	3,632,527.97	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,209,774.00	3,632,527.97	-55.8%
2) Ending Balance, June 30 (E + F1e)			3,632,527.97	1,059,164.97	-70.8%
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	3,632,527.97		
d) Unappropriated Amount		9790		1,059,164.97	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,561,246.32		
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	56,518.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40.62		
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			4,617,805.15		
H. LIABILITIES					
1) Accounts Payable		9500	865,835.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	119,440.91		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			985,276.77		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,632,528.38		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	3,020,669.00	2,990,560.00	-1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,020,669.00	2,990,560.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	214,400.49	150,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,400.49	150,000.00	-30.0%
TOTAL, REVENUES			3,235,069.49	3,140,560.00	-2.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	484,089.23	97,000.00	-80.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			484,089.23	97,000.00	-80.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,153,225.48	8,777,432.00	-4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,420,139.31	195,900.00	-86.2%
Professional/Consulting Services and Operating Expenditures		5800	6,924.50	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,580,289.29	8,973,332.00	-15.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,064,378.52	9,070,332.00	-18.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,252,063.00	3,356,409.00	3.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,252,063.00	3,356,409.00	3.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,252,063.00	3,356,409.00	3.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,020,669.00	2,990,560.00	-1.0%
4) Other Local Revenue		8600-8799	214,400.49	150,000.00	-30.0%
5) TOTAL, REVENUES			3,235,069.49	3,140,560.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,064,378.52	9,070,332.00	-18.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,064,378.52	9,070,332.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,829,309.03)	(5,929,772.00)	-24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,252,063.00	3,356,409.00	3.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,252,063.00	3,356,409.00	3.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,577,246.03)	(2,573,363.00)	-43.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,209,774.00	3,632,527.97	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,209,774.00	3,632,527.97	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,209,774.00	3,632,527.97	-55.8%
2) Ending Balance, June 30 (E + F1e)			3,632,527.97	1,059,164.97	-70.8%
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			3,632,527.97		
d) Unappropriated Amount				1,059,164.97	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,525,651.38	0.00	-100.0%
5) TOTAL, REVENUES			1,525,651.38	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,975.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,975.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,484,676.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,450,446.56	30,567,050.00	167.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,645.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,441,801.17)	(30,567,050.00)	167.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,957,124.79)	(30,567,050.00)	207.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,942,484.00	35,985,359.21	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,942,484.00	35,985,359.21	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,942,484.00	35,985,359.21	-21.7%
2) Ending Balance, June 30 (E + F1e)			35,985,359.21	5,418,309.21	-84.9%
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			35,985,359.21		
d) Unappropriated Amount				5,418,309.21	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,241,580.72		
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	281,388.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,738,624.95		
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			50,261,594.51		
H. LIABILITIES					
1) Accounts Payable		9500	3,225.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,273,009.95		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			14,276,234.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			35,985,359.56		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,525,651.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,525,651.38	0.00	-100.0%
TOTAL, REVENUES			1,525,651.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	40,975.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,975.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,975.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,450,446.56	30,567,050.00	167.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,450,446.56	30,567,050.00	167.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	8,645.39	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			8,645.39	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,441,801.17)	(30,567,050.00)	167.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,525,651.38	0.00	-100.0%
5) TOTAL, REVENUES			1,525,651.38	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,800.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,175.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			40,975.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,484,676.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,450,446.56	30,567,050.00	167.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,645.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,441,801.17)	(30,567,050.00)	167.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,957,124.79)	(30,567,050.00)	207.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,942,484.00	35,985,359.21	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,942,484.00	35,985,359.21	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,942,484.00	35,985,359.21	-21.7%
2) Ending Balance, June 30 (E + F1e)			35,985,359.21	5,418,309.21	-84.9%
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			35,985,359.21		
d) Unappropriated Amount				5,418,309.21	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,793,636.82	3,300,000.00	-13.0%
5) TOTAL, REVENUES			3,793,636.82	3,300,000.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,012.32	0.00	-100.0%
3) Employee Benefits		3000-3999	1,555.44	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,929,694.60	509,864.00	-73.6%
6) Capital Outlay		6000-6999	161,206.00	15,899,848.00	9763.1%
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			2,096,468.36	16,409,712.00	682.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,697,168.46	(13,109,712.00)	-872.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,696.53	84,000.00	-12.2%
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			(95,696.53)	(84,000.00)	-12.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,601,471.93	(13,193,712.00)	-923.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,094,389.00	13,695,860.93	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,094,389.00	13,695,860.93	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,094,389.00	13,695,860.93	13.2%
2) Ending Balance, June 30 (E + F1e)			13,695,860.93	502,148.93	-96.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	13,695,860.93		
d) Unappropriated Amount		9790		502,148.93	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,648,235.44		
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	24,511.73		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	131,267.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,142.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,810,156.90		
H. LIABILITIES					
1) Accounts Payable		9500	12,569.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	101,725.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			114,295.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,695,861.70		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
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	603,752.50	500,000.00	-17.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,189,884.32	2,800,000.00	-12.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,793,636.82	3,300,000.00	-13.0%
TOTAL, REVENUES			3,793,636.82	3,300,000.00	-13.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,028.69	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	909.55	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	74.08	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,012.32	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	364.63	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	299.75	0.00	-100.0%
Health and Welfare Benefits		3401-3402	645.65	0.00	-100.0%
Unemployment Insurance		3501-3502	1.96	0.00	-100.0%
Workers' Compensation		3601-3602	97.94	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	145.51	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,555.44	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	31.74	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,589,188.69	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	137,171.11	240,609.00	75.4%
Professional/Consulting Services and Operating Expenditures		5800	203,303.06	269,255.00	32.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,929,694.60	509,864.00	-73.6%
CAPITAL OUTLAY					
Land		6100	0.00	2,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	161,206.00	15,869,075.00	9744.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	28,773.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			161,206.00	15,899,848.00	9763.1%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,096,468.36	16,409,712.00	682.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	95,696.53	84,000.00	-12.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			95,696.53	84,000.00	-12.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(95,696.53)	(84,000.00)	-12.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,793,636.82	3,300,000.00	-13.0%
5) TOTAL, REVENUES			3,793,636.82	3,300,000.00	-13.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,096,468.36	16,409,712.00	682.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,096,468.36	16,409,712.00	682.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,697,168.46	(13,109,712.00)	-872.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	95,696.53	84,000.00	-12.2%
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			(95,696.53)	(84,000.00)	-12.2%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,601,471.93	(13,193,712.00)	-923.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,094,389.00	13,695,860.93	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,094,389.00	13,695,860.93	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,094,389.00	13,695,860.93	13.2%
2) Ending Balance, June 30 (E + F1e)			13,695,860.93	502,148.93	-96.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			13,695,860.93		
d) Unappropriated Amount				502,148.93	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,516,328.95	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,516,328.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,516,328.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,516,328.95	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			(13,516,328.95)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,202,577.05		
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	204,468.97		
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			20,407,046.02		
H. LIABILITIES					
1) Accounts Payable		9500	6,529,747.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,877,298.91		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			20,407,046.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	13,516,328.95	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,516,328.95	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,516,328.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,516,328.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,516,328.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,516,328.95)	0.00	-100.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,516,328.95	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,516,328.95	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,516,328.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,516,328.95	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			(13,516,328.95)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	34,414,303.00	New
4) Other Local Revenue		8600-8799	509,465.49	150,000.00	-70.6%
5) TOTAL, REVENUES			509,465.49	34,564,303.00	6684.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,860.43	410,065.00	96.3%
3) Employee Benefits		3000-3999	46,273.07	180,345.00	289.7%
4) Books and Supplies		4000-4999	74,452.42	398,872.00	435.7%
5) Services and Other Operating Expenditures		5000-5999	16,043,943.03	4,536,381.00	-71.7%
6) Capital Outlay		6000-6999	25,569,296.79	45,252,594.00	77.0%
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			41,942,825.74	50,778,257.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,433,360.25)	(16,213,954.00)	-60.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,674,259.62	27,215,641.00	25.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,674,259.62	27,215,641.00	25.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,759,100.63)	11,001,687.00	-155.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,698.00	(16,316,402.63)	-573.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,698.00	(16,316,402.63)	-573.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,698.00	(16,316,402.63)	-573.9%
2) Ending Balance, June 30 (E + F1e)			(16,316,402.63)	(5,314,715.63)	-67.4%
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			(16,316,402.63)		
d) Unappropriated Amount				(5,314,715.63)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,330,849.60		
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	15,961.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,905,304.11		
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			16,252,115.05		
H. LIABILITIES					
1) Accounts Payable		9500	2,027,201.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,541,306.63		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			32,568,508.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			(16,316,393.25)		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	34,414,303.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	34,414,303.00	New
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	509,465.49	150,000.00	-70.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			509,465.49	150,000.00	-70.6%
TOTAL, REVENUES			509,465.49	34,564,303.00	6684.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	169,001.57	301,572.00	78.4%
Classified Supervisors' and Administrators' Salaries		2300	24,577.60	36,749.00	49.5%
Clerical, Technical and Office Salaries		2400	15,281.26	71,744.00	369.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,860.43	410,065.00	96.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,522.24	36,905.00	220.3%
OASDI/Medicare/Alternative		3301-3302	8,192.96	31,007.00	278.5%
Health and Welfare Benefits		3401-3402	19,237.52	66,033.00	243.3%
Unemployment Insurance		3501-3502	56.00	204.00	264.3%
Workers' Compensation		3601-3602	2,665.84	7,177.00	169.2%
OPEB, Allocated		3701-3702	0.00	22,011.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,598.51	16,484.00	258.5%
Other Employee Benefits		3901-3902	0.00	524.00	New
TOTAL, EMPLOYEE BENEFITS			46,273.07	180,345.00	289.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,452.42	398,744.00	435.6%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			74,452.42	398,872.00	435.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	478.63	3,323.00	594.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,652,537.15	1,764,503.00	-88.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,378,713.29	2,556,419.00	85.4%
Professional/Consulting Services and Operating Expenditures		5800	12,213.96	212,136.00	1636.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,043,943.03	4,536,381.00	-71.7%
CAPITAL OUTLAY					
Land		6100	861,730.90	1,350,634.00	56.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,484,962.12	41,613,411.00	85.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,222,603.77	2,288,549.00	3.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,569,296.79	45,252,594.00	77.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,942,825.74	50,778,257.00	21.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,674,259.62	27,215,641.00	25.6%
(a) TOTAL, INTERFUND TRANSFERS IN			21,674,259.62	27,215,641.00	25.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,674,259.62	27,215,641.00	25.6%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	34,414,303.00	New
4) Other Local Revenue		8600-8799	509,465.49	150,000.00	-70.6%
5) TOTAL, REVENUES			509,465.49	34,564,303.00	6684.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,942,825.74	50,778,257.00	21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,942,825.74	50,778,257.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,433,360.25)	(16,213,954.00)	-60.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,674,259.62	27,215,641.00	25.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,674,259.62	27,215,641.00	25.6%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,759,100.63)	11,001,687.00	-155.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,698.00	(16,316,402.63)	-573.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,698.00	(16,316,402.63)	-573.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,698.00	(16,316,402.63)	-573.9%
2) Ending Balance, June 30 (E + F1e)			(16,316,402.63)	(5,314,715.63)	-67.4%
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			(16,316,402.63)		
d) Unappropriated Amount				(5,314,715.63)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,860.52	100,000.00	-53.2%
5) TOTAL, REVENUES			213,860.52	100,000.00	-53.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,116.56	0.00	-100.0%
3) Employee Benefits		3000-3999	131,881.82	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,566.60	2,000.00	-91.1%
6) Capital Outlay		6000-6999	34,955.96	2,512,807.00	7088.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			360,520.94	2,514,807.00	597.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,660.42)	(2,414,807.00)	1546.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,452.89	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	5,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	775,232.94	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			815,685.83	(5,000.00)	-100.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,025.41	(2,419,807.00)	-461.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,593.00	2,622,618.41	34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,593.00	2,622,618.41	34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,593.00	2,622,618.41	34.2%
2) Ending Balance, June 30 (E + F1e)			2,622,618.41	202,811.41	-92.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,622,618.41		
d) Unappropriated Amount				202,811.41	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,557,361.55		
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	23,858.00		
3) Accounts Receivable		9200	37,315.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	295,893.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,914,428.62		
H. LIABILITIES					
1) Accounts Payable		9500	1,264,857.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,952.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,291,809.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,622,618.95		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	181,860.52	100,000.00	-45.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,860.52	100,000.00	-53.2%
TOTAL, REVENUES			213,860.52	100,000.00	-53.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	117,325.26	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	6,312.28	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	47,479.02	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			171,116.56	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,045.76	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,848.10	0.00	-100.0%
Health and Welfare Benefits		3401-3402	43,272.42	0.00	-100.0%
Unemployment Insurance		3501-3502	142.35	0.00	-100.0%
Workers' Compensation		3601-3602	7,273.66	0.00	-100.0%
OPEB, Allocated		3701-3702	21,051.82	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,793.91	0.00	-100.0%
Other Employee Benefits		3901-3902	453.80	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			131,881.82	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,356.76	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,209.84	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,566.60	2,000.00	-91.1%
CAPITAL OUTLAY					
Land		6100	0.00	2,255,957.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,955.96	256,850.00	634.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,955.96	2,512,807.00	7088.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			360,520.94	2,514,807.00	597.5%

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,452.89	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,452.89	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	5,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	775,180.00	0.00	-100.0%
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	52.94	0.00	-100.0%
(c) TOTAL, SOURCES			775,232.94	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			815,685.83	(5,000.00)	-100.6%

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

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,860.52	100,000.00	-53.2%
5) TOTAL, REVENUES			213,860.52	100,000.00	-53.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		360,520.94	2,514,807.00	597.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			360,520.94	2,514,807.00	597.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,660.42)	(2,414,807.00)	1546.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,452.89	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	5,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	775,232.94	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			815,685.83	(5,000.00)	-100.6%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,025.41	(2,419,807.00)	-461.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,593.00	2,622,618.41	34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,593.00	2,622,618.41	34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,593.00	2,622,618.41	34.2%
2) Ending Balance, June 30 (E + F1e)			2,622,618.41	202,811.41	-92.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,622,618.41		
d) Unappropriated Amount				202,811.41	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	390,484.54	586,613.00	50.2%
4) Other Local Revenue		8600-8799	22,517,350.50	27,398,983.00	21.7%
5) TOTAL, REVENUES			22,907,835.04	27,985,596.00	22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	22,948,578.79	23,079,255.00	0.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,948,578.79	23,079,255.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,743.75)	4,906,341.00	-12141.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,743.75)	4,906,341.00	-12141.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,156,827.00	23,116,083.25	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,156,827.00	23,116,083.25	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,156,827.00	23,116,083.25	-0.2%
2) Ending Balance, June 30 (E + F1e)			23,116,083.25	28,022,424.25	21.2%
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			23,116,083.25		
d) Unappropriated Amount				28,022,424.25	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,911,533.72		
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	204,550.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,485,243.91		
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			31,601,327.68		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,485,244.23		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,485,244.23		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			23,116,083.45		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	390,484.54	586,613.00	50.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			390,484.54	586,613.00	50.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,370,702.40	24,471,502.00	26.3%
Unsecured Roll		8612	1,601,144.93	1,507,895.00	-5.8%
Prior Years' Taxes		8613	(9,376.57)	46,159.00	-592.3%
Supplemental Taxes		8614	751,725.63	871,501.00	15.9%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	803,154.11	501,926.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,517,350.50	27,398,983.00	21.7%
TOTAL, REVENUES			22,907,835.04	27,985,596.00	22.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 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	22,948,578.79	23,079,255.00	0.6%
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)			22,948,578.79	23,079,255.00	0.6%
TOTAL, EXPENDITURES			22,948,578.79	23,079,255.00	0.6%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	390,484.54	586,613.00	50.2%
4) Other Local Revenue		8600-8799	22,517,350.50	27,398,983.00	21.7%
5) TOTAL, REVENUES			22,907,835.04	27,985,596.00	22.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,948,578.79	23,079,255.00	0.6%
10) TOTAL, EXPENDITURES			22,948,578.79	23,079,255.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,743.75)	4,906,341.00	-12141.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,743.75)	4,906,341.00	-12141.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,156,827.00	23,116,083.25	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,156,827.00	23,116,083.25	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,156,827.00	23,116,083.25	-0.2%
2) Ending Balance, June 30 (E + F1e)			23,116,083.25	28,022,424.25	21.2%
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			23,116,083.25		
d) Unappropriated Amount				28,022,424.25	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	148,441.50	136,322.00	-8.2%
4) Other Local Revenue		8600-8799	9,379,424.89	9,060,627.00	-3.4%
5) TOTAL, REVENUES			9,527,866.39	9,196,949.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	13,700.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,700.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,514,166.39	9,196,949.00	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,362,244.95	10,373,894.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,362,244.95)	(10,373,894.00)	0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(848,078.56)	(1,176,945.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,906,994.00	6,058,915.44	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,906,994.00	6,058,915.44	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,906,994.00	6,058,915.44	-12.3%
2) Ending Balance, June 30 (E + F1e)			6,058,915.44	4,881,970.44	-19.4%
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			6,058,915.44		
d) Unappropriated Amount				4,881,970.44	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,999,800.87		
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	54,843.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,633,550.29		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,688,194.19		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,629,278.68		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,629,278.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,058,915.51		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	148,441.50	136,322.00	-8.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			148,441.50	136,322.00	-8.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,087,665.13	5,206,579.00	-35.6%
Unsecured Roll		8612	725,052.95	3,406,048.00	369.8%
Prior Years' Taxes		8613	0.00	10,489.00	New
Supplemental Taxes		8614	218,861.16	309,742.00	41.5%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	347,845.65	127,769.00	-63.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,379,424.89	9,060,627.00	-3.4%
TOTAL, REVENUES			9,527,866.39	9,196,949.00	-3.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,700.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			13,700.00	0.00	-100.0%
TOTAL, EXPENDITURES			13,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,362,244.95	10,373,894.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,362,244.95	10,373,894.00	0.1%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(10,362,244.95)	(10,373,894.00)	0.1%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	148,441.50	136,322.00	-8.2%
4) Other Local Revenue		8600-8799	9,379,424.89	9,060,627.00	-3.4%
5) TOTAL, REVENUES			9,527,866.39	9,196,949.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,700.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,700.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,514,166.39	9,196,949.00	-3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,362,244.95	10,373,894.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,362,244.95)	(10,373,894.00)	0.1%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(848,078.56)	(1,176,945.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,906,994.00	6,058,915.44	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,906,994.00	6,058,915.44	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,906,994.00	6,058,915.44	-12.3%
2) Ending Balance, June 30 (E + F1e)			6,058,915.44	4,881,970.44	-19.4%
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			6,058,915.44		
d) Unappropriated Amount				4,881,970.44	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,271.61	480,000.00	11137.0%
5) TOTAL, REVENUES			4,271.61	480,000.00	11137.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	10,366,516.56	10,373,894.00	0.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,366,516.56	10,373,894.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,362,244.95)	(9,893,894.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,362,244.95	10,373,894.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,362,244.95	10,373,894.00	0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	480,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,526,425.54	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,526,425.54	New
d) Other Restatements		9795	9,526,425.54	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,425.54	9,526,425.54	0.0%
2) Ending Balance, June 30 (E + F1e)			9,526,425.54	10,006,425.54	5.0%
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			9,526,425.54		
d) Unappropriated Amount				10,006,425.54	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,525,776.96		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,271.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,629,927.26		
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			17,159,975.83		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,633,550.29		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,633,550.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,526,425.54		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4,271.61	480,000.00	11137.0%
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%
TOTAL, OTHER LOCAL REVENUE			4,271.61	480,000.00	11137.0%
TOTAL, REVENUES			4,271.61	480,000.00	11137.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,366,516.56	10,373,894.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			10,366,516.56	10,373,894.00	0.1%
TOTAL, EXPENDITURES			10,366,516.56	10,373,894.00	0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,362,244.95	10,373,894.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			10,362,244.95	10,373,894.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			10,362,244.95	10,373,894.00	0.1%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,271.61	480,000.00	11137.0%
5) TOTAL, REVENUES			4,271.61	480,000.00	11137.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,366,516.56	10,373,894.00	0.1%
10) TOTAL, EXPENDITURES			10,366,516.56	10,373,894.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,362,244.95)	(9,893,894.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,362,244.95	10,373,894.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,362,244.95	10,373,894.00	0.1%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	480,000.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,526,425.54	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,526,425.54	New
d) Other Restatements		9795	9,526,425.54	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,425.54	9,526,425.54	0.0%
2) Ending Balance, June 30 (E + F1e)			9,526,425.54	10,006,425.54	5.0%
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			9,526,425.54		
d) Unappropriated Amount				10,006,425.54	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,838,342.58	27,938,500.00	0.4%
3) Other State Revenue		8300-8599	2,860,561.14	2,485,052.00	-13.1%
4) Other Local Revenue		8600-8799	2,469,800.89	2,013,907.00	-18.5%
5) TOTAL, REVENUES			33,168,704.61	32,437,459.00	-2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,631,157.98	9,619,134.00	-0.1%
3) Employee Benefits		3000-3999	6,724,993.46	6,887,709.00	2.4%
4) Books and Supplies		4000-4999	18,819,858.93	15,100,000.00	-19.8%
5) Services and Other Operating Expenses		5000-5999	2,248,345.27	2,497,803.00	11.1%
6) Depreciation		6000-6999	137,558.94	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	1,637,699.48	1,656,614.00	1.2%
9) TOTAL, EXPENSES			39,199,614.06	35,761,260.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,030,909.45)	(3,323,801.00)	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(6,030,909.45)	(3,323,801.00)	-44.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,525,202.00	18,494,292.55	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,525,202.00	18,494,292.55	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			24,525,202.00	18,494,292.55	-24.6%
2) Ending Net Assets, June 30 (E + F1e)			18,494,292.55	15,170,491.55	-18.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,179,826.26	0.00	-100.0%
Prepaid Expenditures		9713	10,000.00	0.00	-100.0%
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	4,089,037.00	0.00	-100.0%
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	13,215,429.29		
d) Unappropriated Amount		9790		15,170,491.55	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,475,571.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,000,010.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	152.55		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,701,766.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	355,507.55		
6) Stores		9320	1,179,826.26		
7) Prepaid Expenditures		9330	10,000.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	3,615,894.27		
g) Accumulated Depreciation - Equipment		9445	(2,934,689.34)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,404,038.75		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	666,099.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,243,646.73		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,909,746.20		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			18,494,292.55		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,838,342.58	27,938,500.00	0.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,838,342.58	27,938,500.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,860,561.14	2,485,052.00	-13.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,860,561.14	2,485,052.00	-13.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,301,428.74	1,297,488.00	-0.3%
Interest		8660	703,954.30	544,261.00	-22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	464,417.85	172,158.00	-62.9%
TOTAL, OTHER LOCAL REVENUE			2,469,800.89	2,013,907.00	-18.5%
TOTAL, REVENUES			33,168,704.61	32,437,459.00	-2.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,485,748.82	8,093,572.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	416,650.34	718,119.00	72.4%
Clerical, Technical and Office Salaries		2400	324,964.13	411,968.00	26.8%
Other Classified Salaries		2900	403,794.69	395,475.00	-2.1%
TOTAL, CLASSIFIED SALARIES			9,631,157.98	9,619,134.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	898.98	0.00	-100.0%
PERS		3201-3202	697,827.66	720,385.00	3.2%
OASDI/Medicare/Alternative		3301-3302	594,552.17	640,301.00	7.7%
Health and Welfare Benefits		3401-3402	3,831,988.49	3,935,516.00	2.7%
Unemployment Insurance		3501-3502	4,499.61	4,649.00	3.3%
Workers' Compensation		3601-3602	225,457.16	161,422.00	-28.4%
OPEB, Allocated		3701-3702	1,277,341.33	1,311,814.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,968.00	59,216.00	18.5%
Other Employee Benefits		3901-3902	42,460.06	54,406.00	28.1%
TOTAL, EMPLOYEE BENEFITS			6,724,993.46	6,887,709.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,294,876.57	2,100,000.00	-8.5%
Noncapitalized Equipment		4400	3,289,490.53	0.00	-100.0%
Food		4700	13,235,491.83	13,000,000.00	-1.8%
TOTAL, BOOKS AND SUPPLIES			18,819,858.93	15,100,000.00	-19.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,086.32	22,000.00	-18.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	73,100.24	74,712.00	2.2%
Operations and Housekeeping Services		5500	174,219.77	576,500.00	230.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	975,037.14	1,252,700.00	28.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	474,806.55	351,891.00	-25.9%
Professional/Consulting Services and Operating Expenditures		5800	521,425.72	200,000.00	-61.6%
Communications		5900	2,669.53	20,000.00	649.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,248,345.27	2,497,803.00	11.1%
DEPRECIATION					
Depreciation Expense		6900	137,558.94	0.00	-100.0%
TOTAL, DEPRECIATION			137,558.94	0.00	-100.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,637,699.48	1,656,614.00	1.2%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			1,637,699.48	1,656,614.00	1.2%
TOTAL, EXPENSES			39,199,614.06	35,761,260.00	-8.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,838,342.58	27,938,500.00	0.4%
3) Other State Revenue		8300-8599	2,860,561.14	2,485,052.00	-13.1%
4) Other Local Revenue		8600-8799	2,469,800.89	2,013,907.00	-18.5%
5) TOTAL, REVENUES			33,168,704.61	32,437,459.00	-2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		37,237,537.83	33,265,913.00	-10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		149,942.38	262,233.00	74.9%
7) General Administration	7000-7999		1,637,699.48	1,656,614.00	1.2%
8) Plant Services	8000-8999		174,434.37	576,500.00	230.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			39,199,614.06	35,761,260.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,030,909.45)	(3,323,801.00)	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(6,030,909.45)	(3,323,801.00)	-44.9%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,525,202.00	18,494,292.55	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,525,202.00	18,494,292.55	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			24,525,202.00	18,494,292.55	-24.6%
2) Ending Net Assets, June 30 (E + F1e)			18,494,292.55	15,170,491.55	-18.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,179,826.26	0.00	-100.0%
Prepaid Expenditures		9713	10,000.00	0.00	-100.0%
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	4,089,037.00	0.00	-100.0%
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			13,215,429.29		
d) Unappropriated Amount				15,170,491.55	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,088,122.94	133,418,547.00	-8.0%
5) TOTAL, REVENUES			145,088,122.94	133,418,547.00	-8.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102,612.49	106,157.00	3.5%
2) Classified Salaries		2000-2999	899,538.81	1,113,342.00	23.8%
3) Employee Benefits		3000-3999	504,510.92	593,701.00	17.7%
4) Books and Supplies		4000-4999	29,765.71	32,000.00	7.5%
5) Services and Other Operating Expenses		5000-5999	116,645,327.83	122,631,836.00	5.1%
6) Depreciation		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, EXPENSES			118,181,755.76	124,477,036.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,906,367.18	8,941,511.00	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			27,106,367.18	8,941,511.00	-67.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,768,197.00	65,205,798.18	59.9%
b) Audit Adjustments		9793	(2,668,766.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,099,431.00	65,205,798.18	71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			38,099,431.00	65,205,798.18	71.1%
2) Ending Net Assets, June 30 (E + F1e)			65,205,798.18	74,147,309.18	13.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	685,493.68	0.00	-100.0%
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			64,520,304.50		
d) Unappropriated Amount				74,147,309.18	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,858,781.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	1,045,743.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	426,261.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	685,493.68		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			124,016,280.04		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	58,545,560.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	264,920.92		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			58,810,481.86		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			65,205,798.18		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,177,319.94	2,905,000.00	-30.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	125,150,237.77	120,023,212.00	-4.1%
All Other Fees and Contracts		8689	2,254,963.53	841,000.00	-62.7%
Other Local Revenue					
All Other Local Revenue		8699	13,505,601.70	9,649,335.00	-28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,088,122.94	133,418,547.00	-8.0%
TOTAL, REVENUES			145,088,122.94	133,418,547.00	-8.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,612.49	106,157.00	3.5%
TOTAL, CERTIFICATED SALARIES			102,612.49	106,157.00	3.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,966.79	2,158.00	-27.3%
Classified Supervisors' and Administrators' Salaries		2300	281,153.04	333,810.00	18.7%
Clerical, Technical and Office Salaries		2400	615,366.48	777,374.00	26.3%
Other Classified Salaries		2900	52.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			899,538.81	1,113,342.00	23.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,496.71	8,758.00	3.1%
PERS		3201-3202	85,213.80	96,455.00	13.2%
OASDI/Medicare/Alternative		3301-3302	70,229.43	82,357.00	17.3%
Health and Welfare Benefits		3401-3402	207,815.74	251,968.00	21.2%
Unemployment Insurance		3501-3502	532.05	598.00	12.4%
Workers' Compensation		3601-3602	26,363.35	27,433.00	4.1%
OPEB, Allocated		3701-3702	69,105.44	83,988.00	21.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,008.60	39,954.00	17.5%
Other Employee Benefits		3901-3902	2,745.80	2,190.00	-20.2%
TOTAL, EMPLOYEE BENEFITS			504,510.92	593,701.00	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,864.20	32,000.00	10.9%
Noncapitalized Equipment		4400	901.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,765.71	32,000.00	7.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,632.21	10,450.00	-53.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,363,125.54	1,420,808.00	4.2%
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 - Interfund		5750	81,048.87	22,000.00	-72.9%
Professional/Consulting Services and Operating Expenditures		5800	115,135,611.79	121,151,978.00	5.2%
Communications		5900	42,909.42	26,600.00	-38.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			116,645,327.83	122,631,836.00	5.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			118,181,755.76	124,477,036.00	5.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,088,122.94	133,418,547.00	-8.0%
5) TOTAL, REVENUES			145,088,122.94	133,418,547.00	-8.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		118,181,755.76	124,477,036.00	5.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			118,181,755.76	124,477,036.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,906,367.18	8,941,511.00	-66.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			27,106,367.18	8,941,511.00	-67.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,768,197.00	65,205,798.18	59.9%
b) Audit Adjustments		9793	(2,668,766.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,099,431.00	65,205,798.18	71.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			38,099,431.00	65,205,798.18	71.1%
2) Ending Net Assets, June 30 (E + F1e)			65,205,798.18	74,147,309.18	13.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	685,493.68	0.00	-100.0%
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			64,520,304.50		
d) Unappropriated Amount				74,147,309.18	

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

BOND DESCRIPTION		Measure A Fund 5A	Measure K Fund 5G	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	164,186,361.00		164,186,361.00
Bonds from Acquired District			109,202,380.00	109,202,380.00
Bonds Sold				0.00
Subtotal		164,186,361.00	109,202,380.00	273,388,741.00
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		5,661,857.00	2,828,143.00	8,490,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	158,524,504.00	106,374,237.00	264,898,741.00
Revenue				
1. Restricted Balance, July 1	2007-08	22,522,315.00	634,512.00	23,156,827.00
2. Tax Receipts	2007-08	20,283,116.00	1,431,080.00	21,714,196.00
3. State and Federal Apportionments	2007-08	331,036.00	59,449.00	390,485.00
4. Other Designated Revenue	2007-08	690,033.00	113,121.00	803,154.00
5. Subtotal (Sum of lines 1 through 4)		43,826,500.00	2,238,162.00	46,064,662.00
6. Less: Actual Expenditures or Other Uses	2007-08	13,513,482.00	9,435,096.00	22,948,578.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2007-08	30,313,018.00	(7,196,934.00)	23,116,084.00
8. Estimated Tax Receipts on the Unsecured Roll	2008-09	19,156,834.00	7,740,223.00	26,897,057.00
9. Estimated State and Federal Apportionments	2008-09	424,340.00	162,273.00	586,613.00
10. Other Estimated Revenue	2008-09	290,771.00	211,155.00	501,926.00
11. Subtotal (Sum of lines 7 through 10)		50,184,963.00	916,717.00	51,101,680.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2008-09	15,125,674.00	7,953,581.00	23,079,255.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2008-09	(35,059,289.00)	7,036,864.00	(28,022,425.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2008-09			0.00000
b) LEVIED	2008-09			0.00000

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			49,071.57	47,359.00	47,359.00	47,536.82
a. Kindergarten	5,311.73	5,340.23				
b. Grades One through Three	16,325.05	16,323.38				
c. Grades Four through Six	15,783.60	15,738.87				
d. Grades Seven and Eight	10,076.67	10,012.42				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	4.41	3.11				
g. Community Day School	35.36	46.54				
2. Special Education						
a. Special Day Class	1,423.60	1,447.21	1,400.64	1,448.00	1,448.00	1,506.89
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution		2.90				
3. TOTAL, ELEMENTARY	48,960.42	48,914.66	50,472.21	48,807.00	48,807.00	49,043.71
HIGH SCHOOL						
4. General Education			18,203.23	17,697.00	17,697.00	17,713.81
a. Grades Nine through Twelve	17,519.91	17,263.65				
b. Continuation Education	611.66	580.14				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	5.86	4.13				
e. Community Day School						
5. Special Education						
a. Special Day Class	783.23	787.78	798.03	775.00	775.00	807.47
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	6.65	3.71	4.16	6.65	6.65	6.65
6. TOTAL, HIGH SCHOOL	18,927.31	18,639.41	19,005.42	18,478.65	18,478.65	18,527.93
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	9.68	9.68	9.68	4.87	4.87	4.87
b. High School						
8. Special Education						
a. Special Day Class - Elementary	114.29	114.29	114.29	132.84	132.84	132.84
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	123.97	123.97	123.97	137.71	137.71	137.71
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	68,011.70	67,678.04	69,601.60	67,423.36	67,423.36	67,709.35
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	336.66	452.64	452.64	336.66	336.66	336.66
14. Adults Enrolled, State Apportioned	3,489.52	4,062.79	4,062.79	3,489.52	3,489.52	3,489.52
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	132.68	141.07	141.07	132.68	132.68	132.68
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	3,958.86	4,656.50	4,656.50	3,958.86	3,958.86	3,958.86
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	71,970.56	72,334.54	74,258.10	71,382.22	71,382.22	71,668.21
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	401,063.00	405,430.00	405,430.00	401,063.00	401,063.00	401,063.00
20. HIGH SCHOOL	857,550.00	925,787.00	925,787.00	857,550.00	857,550.00	857,550.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	1,258,613.00	1,331,217.00	1,331,217.00	1,258,613.00	1,258,613.00	1,258,613.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	67.82	90.23	90.23	67.82	67.82	67.82
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,997.74	3,005.36	2,675.34	3,216.13	3,216.13	3,216.13
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)	2,997.74	3,005.36	2,675.34	3,216.13	3,216.13	3,216.13
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	46,557,425.56		46,557,425.56			46,557,425.56
Work in Progress	58,312,875.00	27,834.57	58,340,709.57	50,355,310.76	72,035,211.70	36,660,808.63
Total capital assets not being depreciated	104,870,300.56	27,834.57	104,898,135.13	50,355,310.76	72,035,211.70	83,218,234.19
Capital assets being depreciated:						
Land Improvements	27,568,393.00		27,568,393.00	6,692,612.21		34,261,005.21
Buildings	456,837,359.80		456,837,359.80	65,336,601.79		522,173,961.59
Equipment	23,940,467.00		23,940,467.00	2,839,652.22		26,780,119.22
Total capital assets being depreciated	508,346,219.80	0.00	508,346,219.80	74,868,866.22	0.00	583,215,086.02
Accumulated Depreciation for:						
Land Improvements	(13,360,514.00)	(4,070,873.20)	(17,431,387.20)	1,111,482.69		(16,319,904.51)
Buildings	(149,747,010.00)	(30,861,568.72)	(180,608,578.72)	795,332.38		(179,813,246.34)
Equipment	(9,941,521.00)	(9,061,466.45)	(19,002,987.45)	2,379,753.00		(16,623,234.45)
Total accumulated depreciation	(173,049,045.00)	(43,993,908.37)	(217,042,953.37)	4,286,568.07	0.00	(212,756,385.30)
Total capital assets being depreciated, net	335,297,174.80	(43,993,908.37)	291,303,266.43	79,155,434.29	0.00	370,458,700.72
Governmental activity capital assets, net	440,167,475.36	(43,966,073.80)	396,201,401.56	129,510,745.05	72,035,211.70	453,676,934.91
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	3,512,751.35		3,512,751.35			3,512,751.35
Total capital assets being depreciated	3,512,751.35	0.00	3,512,751.35	0.00	0.00	3,512,751.35
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(2,797,130.04)		(2,797,130.04)			(2,797,130.04)
Total accumulated depreciation	(2,797,130.04)	0.00	(2,797,130.04)	0.00	0.00	(2,797,130.04)
Total capital assets being depreciated, net	715,621.31	0.00	715,621.31	0.00	0.00	715,621.31
Business-type activity capital assets, net	715,621.31	0.00	715,621.31	0.00	0.00	715,621.31

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	60.96%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$436,925.62)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$388,727,607.52
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	\$388,727,607.52
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.	2.52%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$7,998,987.67
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$6,198,367.74

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 10, 2008

To the Superintendent of Public Instruction:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

County Office of Education

School District

Rick Martin

Jacque Canfield

Name

Name

Deputy Superintendent

Fiscal Services Administrator

Title

Title

559-265-3000

559-457-3907

Telephone

Telephone

rmartin@fcoe.k12.ca.us

jacque.canfield@fresnounified

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2009-10 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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	345,049,588.00	301	5,058,783.59	303	339,990,804.41	305	11,976,983.08		307	328,013,821.33	309
2000 - Classified Salaries	93,956,485.73	311	1,520,662.01	313	92,435,823.72	315	5,446,942.21		317	86,988,881.51	319
3000 - Employee Benefits (Excluding 3800)	157,248,899.58	321	26,937,392.11	323	130,311,507.47	325	5,366,841.99		327	124,944,665.48	329
4000 - Books, Supplies Equip Replace. (6500)	45,483,506.50	331	601,578.63	333	44,881,927.87	335	18,512,489.18		337	26,369,438.69	339
5000 - Services . . . & (7300) Direct Support	50,277,626.98	341	1,088,451.71	343	49,189,175.27	345	11,029,192.36		347	38,159,982.91	349
TOTAL					656,809,238.74	365			TOTAL	604,476,789.92	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	273,493,101.45 375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	18,934,357.90 380
3. STRS.		3101 & 3102	22,154,552.48 382
4. PERS.		3201 & 3202	1,248,936.15 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,370,641.98 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	47,750,090.03 385
7. Unemployment Insurance.		3501 & 3502	144,571.80 390
8. Workers' Compensation Insurance.		3601 & 3602	6,785,278.02 392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	0.00
10. Other Benefits (E.C. 22310).		3901 & 3902	99,377.15 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			374,980,906.96 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,516,685.41
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,962,589.49 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			368,501,632.06 397
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.			60.96%
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)	60.96%
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).	604,476,789.92
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	375,289.98
2	Classified Salaries	2000-2999	180,884.56
3	Employee Benefits	3000-3999	269,550.51
4	Books and Supplies	4000-4999	10,614.97
5	Services and Other Operating Expenditures	5000-5999	14,227.40
6	Equipment & Replacement	6400, 6500	0.00
7	Transfers of Direct Support Costs	7370, 7380	0.00
8	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		850,567.42

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	459,602.00
B. Net Revenues (Line A times 90%)	413,641.80
C. Program Costs (Line 8)	850,567.42
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(436,925.62)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	238,263,742.00		238,263,742.00		8,490,000.00	229,773,742.00	9,245,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	48,285,000.00		48,285,000.00		8,525,000.00	39,760,000.00	9,005,000.00
Capital Leases Payable	659,374.00		659,374.00		408,992.00	250,382.00	250,382.00
Lease Revenue Bonds Payable	4,898,757.00		4,898,757.00	760,219.00		5,658,976.00	802,178.00
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	3,317,049.13		3,317,049.13		1,496,679.60	1,820,369.53	
Governmental activities long-term liabilities	295,423,922.13	0.00	295,423,922.13	760,219.00	18,920,671.60	277,263,469.53	19,302,560.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2006-07 Actual			2007-08 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	375,388,862.51		375,388,862.51			388,727,607.52
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	73,420.00		73,420.00			72,807.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2006-07			Adjustments to 2007-08		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2007-08 data should tie to Principal Apportionment Attendance Software reports)	2007-08 P2 Report			2008-09 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	68,011.70		68,011.70	67,423.36		67,423.36
2. ROC/P ADA (Form A, Line 12)			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	2,997.74		2,997.74	3,216.13		3,216.13
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	1,258,613.00		1,258,613.00	1,258,613.00		1,258,613.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			1,798.02			1,798.02
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			72,807.46			72,437.51
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			72,807.46			72,437.51
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2007-08 Actual			2008-09 Budget		
1. Homeowners' Exemption (Object 8021)	810,328.84		810,328.84	421,572.00		421,572.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	309,893.57		309,893.57	0.00		0.00
4. Secured Roll Taxes (Object 8041)	52,615,201.06		52,615,201.06	36,031,285.00		36,031,285.00
5. Unsecured Roll Taxes (Object 8042)	2,641,563.84		2,641,563.84	54,457.00		54,457.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,187,503.63		3,187,503.63	3,746,306.00		3,746,306.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(11,474,821.28)		(11,474,821.28)	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	263,008.17		263,008.17	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,339,245.00)		(2,339,245.00)	(2,768,791.00)		(2,768,791.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,013,432.83	0.00	46,013,432.83	37,484,829.00	0.00	37,484,829.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	46,013,432.83	0.00	46,013,432.83	37,484,829.00	0.00	37,484,829.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			812,233.19			806,360.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			812,233.19			806,360.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	356,878,435.29		356,878,435.29	354,898,477.00		354,898,477.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	812,721.95		812,721.95	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	5,168,040.00		5,168,040.00	4,420,667.00		4,420,667.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	230,376.00		230,376.00	463,147.00		463,147.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)	727,249.00		727,249.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	948,415.69		948,415.69	1,223,243.00		1,223,243.00
33. Charter Schs. Categorical Block Grant (Object 8480)	209,247.00		209,247.00	128,250.00		128,250.00
34. Class Size Reduction, Grades K-3 (Object 8434)	21,168,315.00		21,168,315.00	20,533,986.00		20,533,986.00
35. Class Size Reduction, Grade 9 (Object 8435)	948,961.00		948,961.00	1,185,648.00		1,185,648.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	387,091,760.93	0.00	387,091,760.93	382,853,418.00	0.00	382,853,418.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	720,156.00		720,156.00	800,370.00		800,370.00
38. TOTAL STATE AID (Lines C36 plus C37)	387,811,916.93	0.00	387,811,916.93	383,653,788.00	0.00	383,653,788.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	693,091,171.53		693,091,171.53	663,771,480.00		663,771,480.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,939,582.97		4,939,582.97	3,500,000.00		3,500,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2007-08 Actual			2008-09 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			375,388,862.51			388,727,607.52
2. Inflation Adjustment			1.0442			1.0429
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9917			0.9949
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			388,727,607.52			403,336,461.37
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,013,432.83			37,484,829.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			8,736,895.20			8,692,501.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			343,526,407.88			366,657,992.37
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			343,526,407.88			366,657,992.37
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			2,796,134.45			2,142,300.43
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			48,809,567.28			39,627,129.43
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			340,730,273.43			364,515,691.94
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			48,809,567.28			
b. State Subventions (Line D8)			340,730,273.43			
c. Less: Excluded Appropriations (Line C23)			812,233.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			388,727,607.52			

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			388,727,607.52			403,336,461.37
12. Appropriations Subject to the Limit (Line D9d)			388,727,607.52			

* Please provide below an explanation for each entry in the adjustments column:

Jacque Canfield, Fiscal Services Administrator
Gann Contact Person

559-457-3907
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 15,495,707.96
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 557,841,005.28

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 2.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	17,431,303.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	5,879,903.02
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,967,012.50
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,278,218.62
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-1,357,728.52, minus [2nd prior year indirect cost rate of 4.36% times Line B18])	(7,254,625.05)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,023,593.57

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	426,754,994.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	105,274,963.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	42,835,438.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,165,953.50
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,852,305.41
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,133,459.49
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	2,855,583.62
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	8.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	68,788,832.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,241,609.26
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,698,071.67
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	37,424,355.64
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	715,025,576.78

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.54%

D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)

(Line A10 divided by Line B18) 2.52%

Unaudited Actuals
2007-08 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		1,367,726.95	1,367,726.95
2. State Lottery Revenue	8560	8,829,651.82		1,277,460.70	10,107,112.52
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)		8,829,651.82	0.00	2,645,187.65	11,474,839.47
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,492,654.00			6,492,654.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	2,284,407.80			2,284,407.80
4. Books and Supplies	4000-4999	0.00		2,645,187.65	2,645,187.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	52,590.02			52,590.02
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,829,651.82	0.00	2,645,187.65	11,474,839.47
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	704,312,942.55
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	93,017,345.10
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,629,875.78
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,763,603.81
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	819,781.46
4. Other Transfers Out	All	9200	7200-7299	2,041,035.52
5. Interfund Transfers Out	All	9300	7600-7629	3,452,063.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	6,392,906.31
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	2,212,215.26
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				20,311,481.14
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	6,030,909.45
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				597,015,025.76
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				597,015,025.76
Section II - Expenditures Per ADA				2007-08 Annual ADA/ Exps. Per ADA

A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)			70,559.43
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	1,331,217.00	Divided by 700	1,901.74
C. Total ADA before adjustments (Lines A plus B)			72,461.17
D. Charter school ADA adjustments (From Section IV)			0.00
E. Adjusted total ADA (Lines C plus D)			72,461.17
F. Expenditures per ADA (Line I.G divided by line II.E)			\$8,239.10
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)		535,633,786.41	7,309.03
1. Adjustments to base expenditures (From Section V)		0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)		535,633,786.41	7,309.03
B. Required effort (Line A.2 times 90%)		482,070,407.77	6,578.13
C. Current year expenditures (Line I.G and line II.F)		597,015,025.76	8,239.10
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Unaudited Actuals
2007-08
General Fund
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	1,153,857.49	1,632,325.79	2,786,183.28	99,971.17	2,886,154.45	
1110	Regular Education, K-12	445,756,150.47	79,872,725.60	525,628,876.07	18,860,113.06	544,488,989.13	
3100	Alternative Schools	224,228.07	406,536.96	630,765.03	22,632.51	653,397.54	
3200	Continuation Schools	5,285,934.48	670,400.45	5,956,334.93	213,719.52	6,170,054.45	
3300	Independent Study Centers	5,432,495.42	151,319.07	5,583,814.49	200,353.10	5,784,167.59	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	875,891.20	0.00	875,891.20	31,427.89	907,319.09	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	1,288,047.43	28,558.69	1,316,606.12	47,241.20	1,363,847.32	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	13,949,600.88	593,927.44	14,543,528.32	521,836.99	15,065,365.31	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	95,292,862.66	3,251,407.12	98,544,269.78	3,535,871.32	102,080,141.10	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	6,652,670.17	200,555.41	6,853,225.58	245,900.89	7,099,126.47	
7150	Nonagency - Other	0.00	701,943.92	701,943.92	25,186.48	727,130.40	
8100	Community Services	1,266,578.11	60,166.62	1,326,744.73	47,604.99	1,374,349.72	
8500	Child Care and Development Services	2,235,562.63	287,398.09	2,522,960.72	90,526.47	2,613,487.19	
Other Costs							
----	Food Services					11,157.71	
----	Enterprise					2,174,320.58	
----	Facilities Acquisition & Construction					1,050,388.57	
----	Other Outgo					6,496,609.84	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		3,630,052.86	3,630,052.86	2,224,412.68	5,854,465.54	
----	Indirects/Admin Charged to Other Funds				(2,487,529.45)	(2,487,529.45)	
----	Total General Fund Expenditures	579,413,879.01	91,487,318.02	670,901,197.03	23,679,268.82	9,732,476.70	
						704,312,942.55	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	620,924.01	123,559.88	106,771.85	2,662.87	232,510.31	0.00	0.00			67,428.57	0.00	1,153,857.49
1110	Regular Education, K-12	333,077,834.05	41,851,592.04	10,933,334.56	34,450,855.01	14,568,774.73	295,537.95	6,330,391.45			4,247,830.68	0.00	445,756,150.47
3100	Alternative Schools	10,930.95	213,297.12	0.00	0.00	0.00	0.00	0.00			0.00	0.00	224,228.07
3200	Continuation Schools	3,532,434.73	60,507.67	77,796.72	904,374.49	508,032.44	0.00	2,736.05			200,052.38	0.00	5,285,934.48
3300	Independent Study Centers	3,963,024.91	297,098.46	131,796.92	539,331.17	491,415.60	0.00	0.00			9,828.36	0.00	5,432,495.42
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	533,135.01	2,440.31	0.00	186,193.28	54,581.06	0.00	0.00			99,541.54	0.00	875,891.20
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	550,461.57	465,882.02	0.00	0.00	271,450.67	0.00	0.00			253.17	0.00	1,288,047.43
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	8,148,858.64	1,976,838.74	1,488,128.22	131,901.11	2,200,574.72	0.00	61.05			3,238.40	0.00	13,949,600.88
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	74,684,916.17	5,559,324.77	122,951.93	437,318.65	7,404,052.53	7,082,185.52	0.00			2,113.09	0.00	95,292,862.66
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	5,006,394.75	634,089.20	323,453.90	380,850.07	302,424.87	0.00	0.00	0.00	0.00	5,457.38	0.00	6,652,670.17
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	119.72	0.00	0.00	0.00		1,261,969.37	0.00	4,489.02	0.00	1,266,578.11
8500	Child Care and Development Services	586,217.26	147,048.18	311,429.62	83,599.95	485,270.01	0.00		621,032.64	0.00	964.97	0.00	2,235,562.63
Total Direct Charged Costs		430,715,132.05	51,331,678.39	13,495,783.44	37,117,086.60	26,519,086.94	7,377,723.47	6,333,188.55	1,883,002.01	0.00	4,641,197.56	0.00	579,413,879.01

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	188,326.87	1,443,998.92	0.00	1,632,325.79
1110	Regular Education, K-12	12,447,723.86	60,266,899.54	7,158,102.20	79,872,725.60
3100	Alternative Schools	5,426.15	401,110.81	0.00	406,536.96
3200	Continuation Schools	8,567.61	661,832.84	0.00	670,400.45
3300	Independent Study Centers	30,985.83	120,333.24	0.00	151,319.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	28,558.69	0.00	0.00	28,558.69
4760	Bilingual	593,927.44	0.00	0.00	593,927.44
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,660,284.44	60,166.62	1,530,956.06	3,251,407.12
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	200,555.41	0.00	200,555.41
7150	Nonagency - Other	0.00	701,943.92	0.00	701,943.92
8100	Community Services	0.00	60,166.62	0.00	60,166.62
8500	Child Care and Development Svcs.	167,064.85	120,333.24	0.00	287,398.09
Other Funds					
--	Adult Education (Fund 11)		1,183,276.90		1,183,276.90
--	Child Development (Fund 12)	0.00	1,223,387.98	0.00	1,223,387.98
--	Cafeteria (Funds 13 and 61)		1,223,387.98		1,223,387.98
Total Allocated Support Costs		15,130,865.74	67,667,394.02	8,689,058.26	91,487,318.02

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

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,855,583.62
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,431,311.62
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	5,879,903.02
5	Total Central Administration Costs in General Fund	26,166,798.26
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	579,413,879.01
2	Total Allocated Costs (from Form PCR, Column 2, Total)	91,487,318.02
3	Total Direct Charged and Allocated Costs in General Fund	670,901,197.03
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	14,241,609.26
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,698,071.67
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	37,424,355.64
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	58,364,036.57
D. Total Direct Charged and Allocated Costs (B3 + C5)		729,265,233.60
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.59%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	11,157.71				11,157.71
Enterprise (Objects 1000-5999, 6400 and 6500)		2,174,320.58			2,174,320.58
Facilities Acquisition & Construction (Objects 1000-6500)			1,050,388.57		1,050,388.57
Other Outgo (Objects 1000-7999)				6,496,609.84	6,496,609.84
Total Other Costs	11,157.71	2,174,320.58	1,050,388.57	6,496,609.84	9,732,476.70

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	2,827,024.39	2,814,557.62	0.00	9,489,283.73	67,667,394.03	0.00	8,689,058.26
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten		1.20	0.00	0.68	72.00		
1110 Regular Education, K-12	181.64	35.37	0.00	45.80	3,005.00		8,921.00
3100 Alternative Schools	0.38	0.00	0.00	0.00	20.00		
3200 Continuation Schools	0.60	0.00	0.00	0.00	33.00		
3300 Independent Study Centers	1.00	0.00	0.00	0.10	6.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education	2.00						
4760 Bilingual	3.96	8.63					
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	8.40			9.22	3.00		1,908.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					10.00		
7150 Nonagency - Other					35.00		
8100 Community Services					3.00		
8500 Child Care and Development Services				1.00	6.00		
Other Funds Description							
-- Adult Education (Fund 11)					59.00		
-- Child Development (Fund 12)					61.00		
-- Cafeteria (Funds 13 & 61)					61.00		
C. Total Allocation Factors	197.98	45.20	0.00	56.80	3,374.00	0.00	10,829.00

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,557.12	5,808.90
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,809.12	6,137.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,809.12	6,137.90
b. Revenue Limit ADA	0033	72,276.94	70,925.48
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	419,865,417.69	435,333,503.69
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	200,588.00	211,488.00
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	(1,449,730.00)	(1,687,509.00)
13. Beginning Teacher Salary Incentive Funding	0138	1,340,137.00	1,401,959.00
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	422,855,872.69	438,634,459.69
DEFICIT CALCULATION			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	422,855,872.69	415,136,811.68
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	125,250.00	890,130.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	2,374,394.00	3,090,258.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(2,249,144.00)	(2,200,128.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	420,606,728.69	412,936,683.68

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	48,089,738.00	40,253,620.00
26. Miscellaneous Funds	0078	4,124.23	
27. Community Redevelopment Funds	0079	263,008.17	
28. Less: Charter Schools In-lieu Taxes	0124	2,339,245.00	2,977,282.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	46,017,625.40	37,276,338.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	16,990,512.00	19,961,499.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	357,598,591.29	355,698,846.68
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	720,156.00	800,370.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(720,156.00)	(800,370.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	356,878,435.29	354,898,476.68
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	356,878,435.29	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	1,095,657.00	971,920.00
46. California High School Exit Exam	9002	0.00	0.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	4,072,383.00	3,448,747.00
48. Apprenticeship Funding	9006	727,249.00	682,694.00
49. Community Day School Additional Funding	9007	230,376.00	463,147.00

Unaudited Actuals
2007-08 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,845,571.03)	0.00	(2,487,529.45)				
Other Sources/Uses Detail					3,347,759.53	3,452,063.00		
Fund Reconciliation							135,478,601.52	124,764,244.81
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	124,128.57	0.00	582,788.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							93,399.44	1,335,872.25
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	229,563.33	0.00	267,041.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,338.75	758,344.25
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	1,420,139.31	0.00						
Other Sources/Uses Detail					3,252,063.00	0.00		
Fund Reconciliation							40.62	119,440.91
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	11,450,446.56		
Fund Reconciliation							39,738,624.95	14,273,009.95
25 CAPITAL FACILITIES FUND								
Expenditure Detail	137,171.11	0.00	0.00					
Other Sources/Uses Detail					0.00	95,696.53		
Fund Reconciliation							6,142.00	101,725.34
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	13,516,328.95		
Fund Reconciliation							0.00	13,877,298.91
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,378,713.29	0.00						
Other Sources/Uses Detail					21,674,259.62	0.00		
Fund Reconciliation							13,905,304.11	30,541,306.63
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					40,452.89	0.00		
Fund Reconciliation							295,893.73	26,952.05
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,485,243.91	8,485,244.23
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	10,362,244.95		
Fund Reconciliation							7,633,550.29	7,629,278.68
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,362,244.95	0.00		
Fund Reconciliation							7,629,927.26	7,633,550.29
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	474,806.55	0.00	1,637,699.48	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							355,507.55	4,243,646.73
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

Unaudited Actuals
2007-08 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	81,048.87	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							426,261.82	264,920.92
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	3,845,571.03	(3,845,571.03)	2,487,529.45	(2,487,529.45)	38,876,779.99	38,876,779.99	214,054,835.95	214,054,835.95

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	94.0	147.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	8,921.0	1,908.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,908.0
C. ENTER total number of miles driven to/from school	021/022	1,844,248.0	3,130,593.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		5,791,886.76	178,763.21
B. Books & Supplies (Objects 4200, 4300 and 4400)		1,746,024.62	9,555.36
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,801.05	0.00
2. Insurance (Objects 5400 and 5450)		29,537.98	1,088.23
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		344,760.93	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,835,826.39)	244.13
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		1,551,203.93	6,892,534.59
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	1,547,868.00	6,741,601.00
6. Communications (Object 5900)		194.90	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		1,059,474.48	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)	096/095	0.00	2,113.09
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)		8,689,058.26	7,084,298.61
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	8,689,058.26	7,084,298.61
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		979,992.76	1,144,889.12
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	7,709,065.50	5,939,409.49
K. Indirect Costs (Approved indirect cost rate of 4.36% times the sum of Line J minus Line D minus Line D1)		289,922.17	258,958.25
L. Net Pupil Transportation Expense (Lines J and K)	100/101	7,998,987.67	6,198,367.74

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		7,998,987.67	6,198,367.74
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	75,262.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	75,262.00
G. Bus Operating Expense (Line A minus Line F)	110/111	7,998,987.67	6,123,105.74
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.337	1.956
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	896.647	3,209.175
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	75,262.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	7,998,987.67	6,198,367.74
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

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