

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA SECTION
(Check a Box Below)

A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-59

Board Meeting Date: June 18, 2008

ACTION REQUESTED:

(Adopt, Approve, Ratify, Discuss, Receive, etc.)

Adopt

TITLE AND SUBJECT: Adopt the 2008/09 Proposed Budget

DESCRIPTION/DISCUSSION: Included in the Board binders is the 2008/09 Proposed Budget with a positive certification. As required by Education Code 42127, a public hearing was conducted on June 4, 2008. The Board will adopt the 2008/09 budget for Fresno Unified School District at the June 18, 2008 Board meeting.

The 2008/09 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and adopted goals, the Proposed Budget for 2008/09 prioritizes student learning by minimizing impacts on teachers and students in the classroom during this difficult state budget cycle.

A copy of the 2008/09 Proposed Budget will be available for public inspection in the Board of Education office. Additional copies will be provided for the public at the June 18, 2008, Board meeting.

The District's budget addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

FINANCIAL SUMMARY: Information is available in the backup material.

PREPARED BY: Jacquie Canfield
(Signature Required)

DIVISION: Administrative Services

PHONE: 457-6225

DIVISION APPROVAL: Ruth F. Quinto
(Signature Required by Associate Superintendent)

**SUPERINTENDENT
APPROVAL:**

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA SECTION
(Check a Box Below)

A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-10

Board Meeting Date: June 4, 2008

ACTION REQUESTED:

(Adopt, Approve, Ratify, Discuss, Receive etc.)

Discuss

TITLE AND SUBJECT: Hold public hearing and discuss the Fresno Unified School District's 2008/09 Proposed Budget

DESCRIPTION/DISCUSSION: Included in the Board binders is the 2008/09 Proposed Budget with a positive certification. As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the proposed 2008/09 Budget and utilization of AB825 Block Grant transfers. The Board is scheduled to take action to adopt the 2008/09 Budget for Fresno Unified School District at the June 18, 2008 meeting.

FINANCIAL SUMMARY: A positive certification reflects that the District will have a positive General Fund balance and will have a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2008/09 Proposed Budget and factors affecting the multi-year projections for 2009/10 and 2010/11 is presented starting on page 2. The multi-year projection assumes the District will maintain a minimum reserve level of approximately 5% for all years.

	<u>Estimated</u> 2007/08	<u>Proposed</u> 2008/09	<u>Projected</u> 2009/10	<u>Projected</u> 2010/11
Ongoing Funds				
Revenues	\$445.33	\$430.17	\$437.13	\$436.15
- Expenses, Sources/Uses	\$439.46	\$437.02	\$437.12	\$437.42
Ongoing Net Change in Fund Balance	\$5.87	(\$6.85)	\$0.01	(\$1.28)
One-Time Funds				
-One-Time Expenses	\$21.20	\$8.40	-0-	-0-
One Time Net Change in Fund Balance	(\$21.20)	(\$8.40)	-0-	-0-
Beginning Balance	\$65.74	\$50.41	\$35.16	\$35.17
Ending Balance	\$50.41	\$35.16	\$35.17	\$33.89
Cash, Inventory, Prepaid Assets	\$2.97	\$2.97	\$2.97	\$2.97
Reserve for One-Time Expenses	\$8.20	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$39.24	\$32.19	\$32.20	\$30.92

PREPARED BY: Jacquie Canfield
(Signature Required)

DIVISION: Administrative Services

PHONE: 457-3907

DIVISION APPROVAL:

(Signature Required by Associate Superintendent)

SUPERINTENDENT APPROVAL:

General Comments Regarding the Proposed Budget for 2008/09

The 2008/09 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and adopted goals, the Proposed Budget for 2008/09 prioritizes student learning by minimizing impacts on teachers and students in the classroom during this very difficult budget time in California. The cuts to the budget are focused on the central office support departments. As repeatedly reported, the central office represents an area that was already a very small percentage of the district's overall budget. The reductions will result in an impact on services to school sites but were necessary to keep the focus of this budget proposal on the maintenance of educational programs for students at school sites.

Year End Projections for 2007/08

In preparation of the 2008/09 Proposed Budget, an analysis was completed to project the 2007/08 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$43.70 million. The revised projected net Unrestricted General Fund ending balance is \$39.24 million. The changes are primarily due to the utilization of one-time funds for computers and fleet maintenance purchases of approximately \$4.8 million.

Proposed Budget for 2008/09

Revenue Limit - The State Revenue Limit cost-of-living adjustment ("COLA") is 5.66%; however, the State will "deficit" the funds by 5.63%, equating to net revenues of \$2 million. Also due to the District's declining enrollment, revenues are offset by a loss of \$12 million. Due to the declining enrollment status, the District will be funded based on the 2007/08 ADA minus the resident charter school students. The net loss is approximately \$10 million in ongoing revenue limit funds.

Other State Revenues – The Proposed State Budget funds the CSR K-3 program, CSR 9th grade program, and the Apprenticeship program at 6.5% less per student than the 2007/08 fiscal year. This represents a loss of approximately \$1.4 million. Also, the State will "deficit" fund certain programs within the Summer School program as high as 43% for non-remedial classes, equating to a loss of \$400,000.

Local Revenues – The Local Revenue in 2008/09 is lower than 2007/08 due to District services that are reimbursed through contracts to outside organizations which are not known at this time. As per the current practice, the revenues and expenditures associated with these activities are recognized in future budget revisions.

Targeted Improvement Actions – In preparation for the 2008/09 Proposed Budget, the School Leadership Division reviewed the Targeted Improvement Actions items supported by categorical funds. These initiatives total \$35.8 million for 2008/09. The following information summarizes the improvement actions by school level:

The Elementary School Improvement Actions include: Intensive reading teachers for grades 4-6; Instructional coaches for Math and English; noontime assistant support; support for magnet programs; peer mediation; Phoenix READ program; and, administrative support at Title I schools. Total cost for all funding sources is \$15.3 million.

The Middle School Improvement Actions include: Intensive English and math teachers; AVID teachers; transition teachers; case managers; categorical learning coordinators; instructional coaches; campus culture personnel; and, counselors. Total cost for all funding sources is \$11.5 million.

The High School Improvement Actions include: Teachers for 9th grade CSR English and Math; CAHSEE teachers; AVID teachers; PACE teachers; counselors; CAHSEE case managers; instructional coaches; activity and athletic directors; On-campus suspension program; and, police officers. (State and other categorical revenues will support the 9th grade CSR teaching positions.) Total cost for all funding sources is \$9.0 million.

Central Department Reductions – In response to the State budget, the centralized departments (both unrestricted and restricted) made ongoing reductions of 8%. For the Unrestricted General Fund this equated to approximately \$7.5 million.

Secondary Community Day – Included in the 2008/09 Proposed Budget are funds totaling \$1.2 million to support a community day program for grades 7-12. An additional \$600,000 in revenue limit funds is anticipated to offset some of the cost. The balance will be supported by the Unrestricted General Fund. This program will fill a need to offer services to our most at-risk students, providing them an opportunity to be career-ready upon graduation.

Special Education Department – The 2008/09 Proposed Budget includes \$783,000 to fund the increase of one-on-one aide positions required per students' Individual Educational Plans.

Technology Services Division – The 2008/09 Proposed Budget includes the addition of \$625,000 to support the leasing of the laptop computers as previously planned.

Coregis Funds – The 2008/09 Proposed Budget includes carryover of one-time funds totaling \$7.7 million primarily for facilities and technology.

Instructional and Teacher Supplies – In 2007/08 the District increased the instructional supply allocations at all school levels and provided additional funds for the libraries totaling approximately \$1 million. These funds were allocated from various funding sources. All unspent funds will be carried over to the 2008/09 school year. The 2008/09 budget continues this increased allocation of \$1 million from the Unrestricted General Fund over the 2006/07 funding.

Safety – The Proposed State Budget eliminates the Teacher Recruitment and Student Support funding. This program supported our lowest performing schools with additional resources such as transition teachers for the middle schools, additional campus assistants, campus culture personnel at the middle schools, and additional noontime assistants. These critical safety oriented services will be supported by the Unrestricted General Fund in 2008/09 in the amount of \$1.8 million.

Music and Magnet Programs – The Proposed State Budget reduces funding for the Targeted Instructional Improvement Block Grant by \$369,354. In order to continue to support magnet programs and the elementary music program, the 2008/09 budget includes support from the Art and Music funds for some music teachers in the amount of \$369,354.

Also, due to less carryover funds, the Unrestricted General Fund will increase its support for music teachers currently funded in the Targeted Instructional Improvement Block Grant in the amount of \$583,000. Additionally, \$100,000 in one-time Unrestricted General funds are programmed to complete the District's \$700,000 investment toward Hoover High School's magnet program facilities.

Elementary and Middle School Sports Program – An allocation of \$326,000 has been included to continue the elementary and middle school athletic programs implemented in 2007/08.

Career and Vocational Education – Grant funding for career facilitators has been eliminated. The previously funded positions for this critical program equate to \$141,000. Support to continue this program is programmed in the Unrestricted General Fund.

Administrative Services Division – The Transportation budget includes funds for the increase in the Laidlaw contract and dramatic increase in fuel costs. Additionally, the Transportation budget includes funds to support the District's match for grant funded new buses, and new transportation routes to support the change in bell schedules to accommodate the increase in instructional minutes grades 1 through 3, totaling approximately \$500,000. The budgeted increase in the District's utility costs of \$700,000 are offset by energy saving projects (retrofit lighting, air conditioning, potable water project), totaling \$1.2 million in savings for a net decrease of \$500,000.

Restricted Routine Maintenance – The District has set aside 3% of the total General Fund Expenditures and Transfers Out for the Restricted Routine Maintenance budget. This includes a \$3.3 million set aside for the District's contribution to the Deferred Maintenance Fund. The State's May Revise budget does not include funds to match the District's contribution.

District Health Contribution Level – In accordance with the current employee bargaining agreements, the District will maintain the District contribution level at \$14,674 per employee participant.

Other Benefit Changes – As previously reported, the 2008/09 benefit rate for Workers Compensation is decreased from 2007/08 levels, and Liability rates will remain at the same level as 2007/08.

AB825 Block Transfer – AB825 allows districts to prioritize these funds and allows up to a 20% transfer out from the Targeted Instructional Improvement Block Grant, Professional Development Block Grant and the School Improvement and Library Block Grant toward any other program, up to 25% of the original allocation. The following illustrates the planned AB825 Transfers for 2008/09:

	<u>Transfers Out</u>		<u>Transfers In</u>
Targeted Instructional Improvement Block Grant	739,477	Special Education	634,828
School Library Improvement Block Grant	851,264	Home-to-School Transportation	705,320
Professional Block Grant	195,253	Teacher Credentialing Program	195,253
		Special Education Transportation	250,593
	<u>\$ 1,785,994</u>		<u>\$ 1,785,994</u>

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the current projected 2007/08 reserve levels and the plans to change to the reserve level for the 2008/09 fiscal year.

Reserve Type (in millions)	Estimated 2007/08	Planned Increase	Proposed 2008/09	Recommended Level 2008/09
Unrestricted General Fund	\$ 39.24	\$ -	\$ 32.19	\$ 32.19
Workers' Compensation	\$ 32.17	\$ -	\$ 32.17	\$ 35.79
General Liability Reserve	\$ 1.0	\$ -	\$ 1.0	\$ 1.6
Health Fund IBNP *	\$ 8.30	\$ 0.70	\$ 9.10	\$ 9.1
Retiree Lifetime Health Liability	\$ 10.60	\$ 2.00	\$ 12.60	\$ 758.0
Health Fund Unencumbered Reserves *	\$ 41.4	\$ -	\$ 41.4	\$ 52.7

*Estimated by JHMB consultants

A full copy of the District's proposed budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website: <http://www.fresno.k12.ca.us/adminsvs/fiscal>. A summary of all budgets is shown on the following page.

Attachment: SACS report

2008-09 Proposed Budget Summary

Fresno Unified School District

Fund Name	Est Beg Balance	Revenues	Expenses	Other Financing Sources/Uses	Ending Balance
General Fund-Unrestricted	\$ 50,414,231	\$ 430,171,357	\$ 394,944,609	\$ (50,475,466)	\$ 35,165,513
General Fund-Restricted	\$ 30,478,374	\$ 233,600,123	\$ 306,789,304	\$ 50,559,466	\$ 7,848,659
General Fund-Total	\$ 80,892,605	\$ 663,771,480	\$ 701,733,913	\$ 84,000	\$ 43,014,172
Adult Education Fund	\$ 5,585,902	\$ 12,537,475	\$ 12,615,435	\$ -	\$ 5,507,942
Child Development Fund	\$ 45,996	\$ 7,530,911	\$ 7,576,907	\$ -	\$ 0
Deferred Maintenance Fund	\$ 2,573,363	\$ 150,000	\$ 6,079,772	\$ 3,356,409	\$ -
Developer Fee Fund	\$ 13,193,712	\$ 3,300,000	\$ 16,409,712	\$ (84,000)	\$ -
Adult Education Building Fund	\$ 4,014,505	\$ -	\$ -	\$ -	\$ 4,014,505
Measure A-Series H Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure K-Series D Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure K-Series E Fund	\$ 30,567,050	\$ -	\$ -	\$ (30,567,050)	\$ -
Total Building Funds	\$ 34,581,555	\$ -	\$ -	\$ (30,567,050)	\$ 4,014,505
State School Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
County School Facilities Fund	\$ (11,001,687)	\$ 34,564,303	\$ 50,778,257	\$ 27,215,641	\$ -
Debt Service Fund	\$ 10,721,936	\$ 480,000	\$ 10,373,894	\$ 10,373,894	\$ 11,201,936
Special Reserve for Capital Outlay	\$ 2,614,741	\$ 100,000	\$ 2,514,807	\$ (5,000)	\$ 194,934
Measure A- Bond Int & Redemption	\$ 28,099,979	\$ 19,871,945	\$ 15,125,674	\$ -	\$ 32,846,250
Measure K- Bond Int & Redemption	\$ 313,493	\$ 8,113,651	\$ 7,953,581	\$ -	\$ 473,563
Total Bond Int & Redemption	\$ 28,413,472	\$ 27,985,596	\$ 23,079,255	\$ -	\$ 33,319,813
1977/78 Tax Override Fund	\$ 6,022,203	\$ 9,196,949	\$ -	\$ (10,373,894)	\$ 4,845,258
Cafeteria Fund	\$ 20,777,647	\$ 32,437,459	\$ 35,761,260	\$ -	\$ 17,453,746
Health Fund	\$ 72,787,488	\$ 120,215,047	\$ 111,794,740	\$ -	\$ 81,207,795
Liability Fund	\$ 1,119,512	\$ 3,261,000	\$ 3,638,020	\$ -	\$ 742,492
Workers Compensation Fund	\$ (26,216,057)	\$ 8,892,500	\$ 8,344,276	\$ -	\$ (25,667,833)
Defined Benefits Fund	\$ 7,294,911	\$ 1,050,000	\$ 700,000	\$ -	\$ 7,644,911
Total Internal Service Funds	\$ 54,985,854	\$ 133,418,547	\$ 124,477,036	\$ -	\$ 63,927,365
Total	\$ 238,685,263	\$ 924,992,720	\$ 981,026,354	\$ -	\$ 182,651,629

Charter Schools

Charter School	Est Beg Balance	Revenues	Expenses	Other Financing Sources/Uses	Ending Balance	Estimated ADA
Carter G Woodson Public Charter	\$ 412,759	\$ 2,738,443	\$ 2,659,689	\$ -	\$ 491,513	420
Fresno Preparatory Academy	\$ 190,000	\$ 964,385	\$ 964,385	\$ -	\$ 190,000	106
KIPP Academy	\$ 559,704	\$ 2,074,064	\$ 2,083,272	\$ 74,000	\$ 624,496	229
New Millenium Institute	\$ 698,072	\$ 3,675,825	\$ 3,490,774	\$ -	\$ 883,123	424
SOUL Charter	\$ 215,330	\$ 2,430,901	\$ 2,430,901	\$ -	\$ 215,330	240
Valley Preparatory Academy	\$ 86,159	\$ 1,240,474	\$ 1,164,172	\$ -	\$ 162,461	181
Sierra Charter	\$ 608,325	\$ 5,309,530	\$ 5,272,965	\$ -	\$ 644,890	664
University High	\$ 445,657	\$ 3,121,635	\$ 2,738,837	\$ -	\$ 828,455	405
VASA (Valley Arts & Science Acad)	\$ 198,080	\$ 2,077,981	\$ 2,152,407	\$ 178,909	\$ 302,563	262
Charter School-Total	\$ 3,414,086	\$ 23,633,238	\$ 22,957,402	\$ 252,909	\$ 4,342,831	2,931

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Estimated 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		
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets & Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula / Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Estimated Actuals	2008-09 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	General Fund / County School Service Fund	S	S

			2007-08 Estimated Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources	8010-8099		393,329,023.00	13,044,921.00	406,373,944.00	383,091,968.00	13,604,839.00	396,696,807.00	-2.4%
2) Federal Revenue	8100-8299		0.00	94,049,514.00	94,049,514.00	0.00	89,410,166.00	89,410,166.00	-4.9%
3) Other State Revenue	8300-8599		39,607,477.00	130,153,439.00	169,760,916.00	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%
4) Other Local Revenue	8600-8799		12,391,800.00	7,284,712.00	19,676,512.00	9,842,311.00	7,351,538.00	17,193,849.00	-12.6%
5) TOTAL, REVENUES			445,328,300.00	244,532,586.00	689,860,886.00	430,171,357.00	233,600,123.00	663,771,480.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		231,036,722.00	110,903,754.00	341,940,476.00	218,332,950.00	111,432,338.00	329,765,288.00	-3.6%
2) Classified Salaries	2000-2999		46,488,681.00	45,214,674.00	91,703,355.00	49,042,128.00	46,124,704.00	95,166,832.00	3.8%
3) Employee Benefits	3000-3999		102,919,785.00	57,734,844.00	160,654,629.00	98,719,549.00	56,912,244.00	155,631,793.00	-3.1%
4) Books and Supplies	4000-4999		6,238,581.00	36,133,526.00	42,372,107.00	9,115,433.00	54,918,427.00	64,033,860.00	51.1%
5) Services and Other Operating Expenditures	5000-5999		32,622,898.00	23,050,938.00	55,673,836.00	29,457,559.00	20,709,627.00	50,167,186.00	-9.9%
6) Capital Outlay	6000-6999		4,479,412.00	3,722,722.00	8,202,134.00	5,187,814.00	1,179,768.00	6,367,582.00	-22.4%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499		1,471,163.00	1,275,095.00	2,746,258.00	1,154,901.00	1,950,201.00	3,105,102.00	13.1%
8) Transfers of Indirect/Direct Support Costs	7300-7399		(12,867,051.00)	10,665,338.00	(2,201,713.00)	(16,065,725.00)	13,561,995.00	(2,503,730.00)	13.7%
9) TOTAL, EXPENDITURES			412,390,191.00	288,700,891.00	701,091,082.00	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)			32,938,109.00	(44,168,305.00)	(11,230,196.00)	35,226,748.00	(73,189,181.00)	(37,962,433.00)	238.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		83,626.00	3,252,063.00	3,335,689.00	84,000.00	3,356,409.00	3,440,409.00	3.1%
b) Transfers Out	7600-7629		0.00	3,252,063.00	3,252,063.00	0.00	3,356,409.00	3,356,409.00	3.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(48,345,750.00)	48,345,750.00	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,262,124.00)	48,345,750.00	83,626.00	(50,475,466.00)	50,559,466.00	84,000.00	0.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,324,015.00)	4,177,445.00	(11,146,570.00)	(15,248,718.00)	(22,629,715.00)	(37,878,433.00)	239.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,738,245.63	27,096,628.79	92,834,874.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.9%
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)			65,738,245.63	27,096,628.79	92,834,874.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.9%
d) Other Restatements		9795	0.00	(795,700.00)	(795,700.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,738,245.63	26,300,928.79	92,039,174.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.1%
2) Ending Balance, June 30 (E + F1e)			50,414,230.63	30,478,373.79	80,892,604.42	35,165,512.63	7,848,658.79	43,014,171.42	-46.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	202,054.00	0.00	202,054.00	202,054.00	0.00	202,054.00	0.0%
Stores		9712	2,741,021.00	0.00	2,741,021.00	2,741,021.00	0.00	2,741,021.00	0.0%
Prepaid Expenditures		9713	23,145.00	0.00	23,145.00	23,145.00	0.00	23,145.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	31,446,969.00	0.00	31,446,969.00	32,199,292.63	0.00	32,199,292.63	2.4%
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	8,143,354.00	0.00	8,143,354.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount		9790	7,857,687.63	30,478,373.79	38,336,061.42				
d) Unappropriated Amount		9790				0.00	7,848,658.79	7,848,658.79	

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

			2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	364,561,943.00	0.00	364,561,943.00	354,898,477.00	0.00	354,898,477.00	-2.7%
Charter Schools General Purpose Entitlement - State Aid		8015	1,036,157.00	0.00	1,036,157.00	1,223,243.00	0.00	1,223,243.00	18.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	421,572.00	0.00	421,572.00	421,572.00	0.00	421,572.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	36,031,285.00	0.00	36,031,285.00	36,031,285.00	0.00	36,031,285.00	0.0%
Unsecured Roll Taxes		8042	54,457.00	0.00	54,457.00	54,457.00	0.00	54,457.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,746,306.00	0.00	3,746,306.00	3,746,306.00	0.00	3,746,306.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			405,851,720.00	0.00	405,851,720.00	396,375,340.00	0.00	396,375,340.00	-2.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(13,044,921.00)		(13,044,921.00)	(13,604,839.00)		(13,604,839.00)	4.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		205,581.00	205,581.00		609,905.00	609,905.00	196.7%
Special Education ADA Transfer	6500	8091		12,839,340.00	12,839,340.00		12,994,934.00	12,994,934.00	1.2%
All Other Revenue Limit									

			2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	2,986,571.00	0.00	2,986,571.00	3,090,258.00	0.00	3,090,258.00	3.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,464,347.00)	0.00	(2,464,347.00)	(2,768,791.00)	0.00	(2,768,791.00)	12.4%
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			393,329,023.00	13,044,921.00	406,373,944.00	383,091,968.00	13,604,839.00	396,696,807.00	-2.4%
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	13,431,804.00	13,431,804.00	0.00	13,450,540.00	13,450,540.00	0.1%
Special Education Discretionary Grants		8182	0.00	1,105,631.00	1,105,631.00	0.00	1,072,330.00	1,072,330.00	-3.0%
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		71,356,999.00	71,356,999.00		65,830,461.00	65,830,461.00	-7.7%
Vocational and Applied Technology Education	3500-3699	8290		1,262,280.00	1,262,280.00		1,058,862.00	1,058,862.00	-16.1%
Safe and Drug Free Schools	3700-3799	8290		768,390.00	768,390.00		636,362.00	636,362.00	-17.2%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	6,124,410.00	6,124,410.00	0.00	7,361,611.00	7,361,611.00	20.2%
TOTAL, FEDERAL REVENUE			0.00	94,049,514.00	94,049,514.00	0.00	89,410,166.00	89,410,166.00	-4.9%

			2007-08 Estimated Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	5,748,400.00		5,748,400.00	4,420,667.00		4,420,667.00	-23.1%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		213,710.00	213,710.00		463,147.00	463,147.00	116.7%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		40,028,446.00	40,028,446.00		40,906,142.00	40,906,142.00	2.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		783,209.00	783,209.00		732,300.00	732,300.00	-6.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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	1,238,076.00	0.00	1,238,076.00	1,185,648.00	0.00	1,185,648.00	-4.2%
Charter Schools Categorical Block Grant		8480	128,250.00	0.00	128,250.00	128,250.00	0.00	128,250.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,394,283.00	1,708,051.00	11,102,334.00	9,093,527.00	1,690,947.00	10,784,474.00	-2.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		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		2,396,825.00	2,396,825.00		2,241,031.00	2,241,031.00	-6.5%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		5,197,557.00	5,197,557.00		4,859,716.00	4,859,716.00	-6.5%
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		145,029.00	145,029.00		214,950.00	214,950.00	48.2%
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		413,984.00	413,984.00		385,005.00	385,005.00	-7.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		1,086,423.00	1,086,423.00		1,010,699.00	1,010,699.00	-7.0%
Professional Development Block Grant	7393	8590		3,945,023.00	3,945,023.00		3,668,054.00	3,668,054.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		5,299,200.00	5,299,200.00		4,929,846.00	4,929,846.00	-7.0%
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	1,930,153.00	23,417,052.00	25,347,205.00	1,875,000.00	12,988,917.00	14,863,917.00	-41.4%
TOTAL, OTHER STATE REVENUE			39,607,477.00	130,153,439.00	169,760,916.00	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%

			2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	63,742.00	0.00	63,742.00	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	233,375.00	0.00	233,375.00	233,375.00	0.00	233,375.00	0.0%
Interest		8660	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		1,056,740.00	1,056,740.00		1,056,740.00	1,056,740.00	0.0%
Interagency Services	All Other	8677	0.00	2,462,561.00	2,462,561.00	0.00	2,364,621.00	2,364,621.00	-4.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,291,063.00	0.00	1,291,063.00	1,251,227.00	0.00	1,251,227.00	-3.1%
Other Local Revenue									

			2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,793,122.00	3,765,411.00	7,558,533.00	1,294,200.00	3,930,177.00	5,224,377.00	-30.9%
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	3,510,498.00	0.00	3,510,498.00	3,563,509.00	0.00	3,563,509.00	1.5%
TOTAL, OTHER LOCAL REVENUE			12,391,800.00	7,284,712.00	19,676,512.00	9,842,311.00	7,351,538.00	17,193,849.00	-12.6%
TOTAL, REVENUES			445,328,300.00	244,532,586.00	689,860,886.00	430,171,357.00	233,600,123.00	663,771,480.00	-3.8%

			2007-08 Estimated Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	201,805,121.00	73,750,190.00	275,555,311.00	190,099,104.00	73,294,168.00	263,393,272.00	-4.4%
Certificated Pupil Support Salaries		1200	8,206,547.00	9,513,938.00	17,720,485.00	8,004,848.00	10,323,467.00	18,328,315.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	20,712,815.00	23,529,407.00	44,242,222.00	20,072,302.00	23,825,580.00	43,897,882.00	-0.8%
Other Certificated Salaries		1900	312,239.00	4,110,219.00	4,422,458.00	156,696.00	3,989,123.00	4,145,819.00	-6.3%
TOTAL, CERTIFICATED SALARIES			231,036,722.00	110,903,754.00	341,940,476.00	218,332,950.00	111,432,338.00	329,765,288.00	-3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	841,031.00	17,591,496.00	18,432,527.00	712,345.00	18,334,635.00	19,046,980.00	3.3%
Classified Support Salaries		2200	22,975,878.00	19,735,632.00	42,711,510.00	24,055,417.00	18,930,444.00	42,985,861.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	3,973,408.00	1,421,908.00	5,395,316.00	4,947,833.00	2,236,808.00	7,184,641.00	33.2%
Clerical, Technical and Office Salaries		2400	17,713,260.00	5,848,494.00	23,561,754.00	18,103,130.00	5,882,935.00	23,986,065.00	1.8%
Other Classified Salaries		2900	985,104.00	617,144.00	1,602,248.00	1,223,403.00	739,882.00	1,963,285.00	22.5%
TOTAL, CLASSIFIED SALARIES			46,488,681.00	45,214,674.00	91,703,355.00	49,042,128.00	46,124,704.00	95,166,832.00	3.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,932,007.00	8,627,781.00	27,559,788.00	17,743,207.00	8,787,240.00	26,530,447.00	-3.7%
PERS		3201-3202	4,418,550.00	3,268,095.00	7,686,645.00	4,280,498.00	3,130,350.00	7,410,848.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	6,473,371.00	4,488,415.00	10,961,786.00	6,137,821.00	4,626,278.00	10,764,099.00	-1.8%
Health and Welfare Benefits		3401-3402	48,044,895.00	27,004,807.00	75,049,702.00	47,659,722.00	26,968,190.00	74,627,912.00	-0.6%
Unemployment Insurance		3501-3502	140,684.00	76,841.00	217,525.00	767,724.00	211,847.00	979,571.00	350.3%
Workers' Compensation		3601-3602	7,037,127.00	3,867,425.00	10,904,552.00	4,626,707.00	2,686,885.00	7,313,592.00	-32.9%
OPEB, Allocated		3701-3702	15,996,110.00	9,128,315.00	25,124,425.00	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	1,742,763.00	1,085,856.00	2,828,619.00	1,621,437.00	1,261,081.00	2,882,518.00	1.9%
Other Employee Benefits		3901-3902	134,278.00	187,309.00	321,587.00	165,787.00	231,041.00	396,828.00	23.4%
TOTAL, EMPLOYEE BENEFITS			102,919,785.00	57,734,844.00	160,654,629.00	98,719,549.00	56,912,244.00	155,631,793.00	-3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,000.00	6,770,803.00	6,786,803.00	2,888.00	4,940,456.00	4,943,344.00	-27.2%
Books and Other Reference Materials		4200	51,886.00	168,624.00	220,510.00	12,188.00	8,046,054.00	8,058,242.00	3554.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,928,857.00	25,967,976.00	31,896,833.00	6,610,685.00	39,817,409.00	46,428,094.00	45.6%
Noncapitalized Equipment		4400	241,838.00	3,223,653.00	3,465,491.00	2,489,672.00	2,064,944.00	4,554,616.00	31.4%
Food		4700	0.00	2,470.00	2,470.00	0.00	49,564.00	49,564.00	1906.6%
TOTAL, BOOKS AND SUPPLIES			6,238,581.00	36,133,526.00	42,372,107.00	9,115,433.00	54,918,427.00	64,033,860.00	51.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,514,700.00	2,514,700.00	0.00	2,109,774.00	2,109,774.00	-16.1%
Travel and Conferences		5200	331,208.00	1,568,259.00	1,899,467.00	328,071.00	1,086,961.00	1,415,032.00	-25.5%
Dues and Memberships		5300	82,653.00	18,655.00	101,308.00	110,459.00	22,397.00	132,856.00	31.1%
Insurance		5400 - 5450	2,274,598.00	1,253,544.00	3,528,142.00	2,139,780.00	1,242,247.00	3,382,027.00	-4.1%
Operations and Housekeeping Services		5500	15,293,065.00	88,385.00	15,381,450.00	14,800,086.00	79,061.00	14,879,147.00	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,006,524.00	2,245,934.00	7,252,458.00	4,619,211.00	2,124,180.00	6,743,391.00	-7.0%
Transfers of Direct Costs		5710	549,977.00	(549,977.00)	0.00	188,671.00	(188,671.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(195,260.00)	(3,039,610.00)	(3,234,870.00)	(117,330.00)	(3,604,514.00)	(3,721,844.00)	15.1%
Professional/Consulting Services and Operating Expenditures		5800	8,298,963.00	18,865,117.00	27,164,080.00	6,321,484.00	17,764,572.00	24,086,056.00	-11.3%
Communications		5900	981,170.00	85,931.00	1,067,101.00	1,067,127.00	73,620.00	1,140,747.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,622,898.00	23,050,938.00	55,673,836.00	29,457,559.00	20,709,627.00	50,167,186.00	-9.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	16,122.00	0.00	16,122.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	274,351.00	1,265,326.00	1,539,677.00	4,855,136.00	46,093.00	4,901,229.00	218.3%
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	4,188,939.00	2,034,441.00	6,223,380.00	332,678.00	642,166.00	974,844.00	-84.3%
Equipment Replacement		6500	0.00	422,955.00	422,955.00	0.00	491,509.00	491,509.00	16.2%
TOTAL, CAPITAL OUTLAY			4,479,412.00	3,722,722.00	8,202,134.00	5,187,814.00	1,179,768.00	6,367,582.00	-22.4%
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	(442.00)	0.00	(442.00)	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	188,358.00	188,358.00	0.00	260,024.00	260,024.00	38.0%
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		1,085,737.00	1,085,737.00		1,677,177.00	1,677,177.00	54.5%
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	664,823.00	0.00	664,823.00	664,823.00	0.00	664,823.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	806,782.00	1,000.00	807,782.00	490,078.00	13,000.00	503,078.00	-37.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,471,163.00	1,275,095.00	2,746,258.00	1,154,901.00	1,950,201.00	3,105,102.00	13.1%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(10,665,338.00)	10,665,338.00	0.00	(13,561,995.00)	13,561,995.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,201,713.00)	0.00	(2,201,713.00)	(2,503,730.00)	0.00	(2,503,730.00)	13.7%
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			(12,867,051.00)	10,665,338.00	(2,201,713.00)	(16,065,725.00)	13,561,995.00	(2,503,730.00)	13.7%
TOTAL, EXPENDITURES			412,390,191.00	288,700,891.00	701,091,082.00	394,944,609.00	306,789,304.00	701,733,913.00	0.1%

			2007-08 Estimated Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	83,626.00	3,252,063.00	3,335,689.00	84,000.00	3,356,409.00	3,440,409.00	3.1%
(a) TOTAL, INTERFUND TRANSFERS IN			83,626.00	3,252,063.00	3,335,689.00	84,000.00	3,356,409.00	3,440,409.00	3.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,252,063.00	3,252,063.00	0.00	3,356,409.00	3,356,409.00	3.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	(48,345,750.00)	48,345,750.00	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%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,345,750.00)	48,345,750.00	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(48,262,124.00)	48,345,750.00	83,626.00	(50,475,466.00)	50,559,466.00	84,000.00	0.4%

			2007-08 Estimated Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	393,329,023.00	13,044,921.00	406,373,944.00	383,091,968.00	13,604,839.00	396,696,807.00	-2.3%
2) Federal Revenue		8100-8299	0.00	94,049,514.00	94,049,514.00	0.00	89,410,166.00	89,410,166.00	-4.9%
3) Other State Revenue		8300-8599	39,607,477.00	130,153,439.00	169,760,916.00	37,237,078.00	123,233,580.00	160,470,658.00	-5.5%
4) Other Local Revenue		8600-8799	12,391,800.00	7,284,712.00	19,676,512.00	9,842,311.00	7,351,538.00	17,193,849.00	-12.6%
5) TOTAL, REVENUES			445,328,300.00	244,532,586.00	689,860,886.00	430,171,357.00	233,600,123.00	663,771,480.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	273,477,878.00	158,259,800.00	431,737,678.00	256,685,261.00	164,007,670.00	420,692,931.00	-2.6%
2) Instruction - Related Services	2000-2999		46,916,315.00	57,870,350.00	104,786,665.00	47,371,680.00	66,789,585.00	114,161,265.00	8.9%
3) Pupil Services	3000-3999		14,314,425.00	37,417,240.00	51,731,665.00	14,543,372.00	39,112,864.00	53,656,236.00	3.7%
4) Ancillary Services	4000-4999		4,048,938.00	2,247,352.00	6,296,290.00	4,171,600.00	2,230,184.00	6,401,784.00	1.7%
5) Community Services	5000-5999		1,104,483.00	933,132.00	2,037,615.00	1,307,495.00	1,174,049.00	2,481,544.00	21.8%
6) Enterprise	6000-6999		1,889,809.00	0.00	1,889,809.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		14,865,691.00	10,665,346.00	25,531,037.00	12,810,825.00	13,561,995.00	26,372,820.00	3.3%
8) Plant Services	8000-8999		54,301,489.00	20,032,576.00	74,334,065.00	56,899,475.00	17,962,756.00	74,862,231.00	0.7%
9) Other Outgo	9000-9999		1,471,163.00	1,275,095.00	2,746,258.00	1,154,901.00	1,950,201.00	3,105,102.00	13.1%
10) TOTAL, EXPENDITURES			412,390,191.00	288,700,891.00	701,091,082.00	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)			32,938,109.00	(44,168,305.00)	(11,230,196.00)	35,226,748.00	(73,189,181.00)	(37,962,433.00)	238.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	83,626.00	3,252,063.00	3,335,689.00	84,000.00	3,356,409.00	3,440,409.00	3.1%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	3,252,063.00	3,252,063.00	0.00	3,356,409.00	3,356,409.00	3.2%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(48,345,750.00)	48,345,750.00	0.00	(50,559,466.00)	50,559,466.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,262,124.00)	48,345,750.00	83,626.00	(50,475,466.00)	50,559,466.00	84,000.00	0.4%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,324,015.00)	4,177,445.00	(11,146,570.00)	(15,248,718.00)	(22,629,715.00)	(37,878,433.00)	239.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	65,738,245.63	27,096,628.79	92,834,874.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.9%
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)			65,738,245.63	27,096,628.79	92,834,874.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.9%
d) Other Restatements		9795	0.00	(795,700.00)	(795,700.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,738,245.63	26,300,928.79	92,039,174.42	50,414,230.63	30,478,373.79	80,892,604.42	-12.1%
2) Ending Balance, June 30 (E + F1e)			50,414,230.63	30,478,373.79	80,892,604.42	35,165,512.63	7,848,658.79	43,014,171.42	-46.8%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	202,054.00	0.00	202,054.00	202,054.00	0.00	202,054.00	0.0%
Stores		9712	2,741,021.00	0.00	2,741,021.00	2,741,021.00	0.00	2,741,021.00	0.0%
Prepaid Expenditures		9713	23,145.00	0.00	23,145.00	23,145.00	0.00	23,145.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	31,446,969.00	0.00	31,446,969.00	32,199,292.63	0.00	32,199,292.63	2.4%
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	8,143,354.00	0.00	8,143,354.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount		9790	7,857,687.63	30,478,373.79	38,336,061.42				
d) Unappropriated Amount		9790				0.00	7,848,658.79	7,848,658.79	

Fresno Unified
Fresno County

July 1 Budget (Single Adoption)
General Fund
Exhibit: Legally Restricted Balance Detail (Object 9740)

10 62166 0000000
Form 01

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,847.00	901,141.00	-44.3%
3) Other State Revenue		8300-8599	11,004,947.00	10,109,247.00	-8.1%
4) Other Local Revenue		8600-8799	1,410,919.00	1,527,087.00	8.2%
5) TOTAL, REVENUES			14,032,713.00	12,537,475.00	-10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,800,853.00	5,680,636.00	-2.1%
2) Classified Salaries		2000-2999	1,649,126.00	1,807,996.00	9.6%
3) Employee Benefits		3000-3999	2,312,831.00	2,394,604.00	3.5%
4) Books and Supplies		4000-4999	1,474,494.00	591,763.00	-59.9%
5) Services and Other Operating Expenditures		5000-5999	2,065,963.00	1,643,556.00	-20.4%
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	499,891.00	496,880.00	-0.6%
9) TOTAL, EXPENDITURES			13,803,158.00	12,615,435.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			229,555.00	(77,960.00)	-134.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			229,555.00	(77,960.00)	-134.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,088,607.00	5,585,902.00	-21.2%
b) Audit Adjustments		9793	(1,732,260.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,356,347.00	5,585,902.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,356,347.00	5,585,902.00	4.3%
2) Ending Balance, June 30 (E + F1e)			5,585,902.00	5,507,942.00	-1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,585,902.00		
d) Unappropriated Amount		9790		5,507,942.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
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	961,417.00	457,312.00	-52.4%
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	655,430.00	443,829.00	-32.3%
TOTAL, FEDERAL REVENUE			1,616,847.00	901,141.00	-44.3%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	10,761,347.00	10,109,247.00	-6.1%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	243,600.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			11,004,947.00	10,109,247.00	-8.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	416,601.00	478,414.00	14.8%
Interagency Services		8677	214,648.00	218,944.00	2.0%
Other Local Revenue					
All Other Local Revenue		8699	629,670.00	679,729.00	8.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,410,919.00	1,527,087.00	8.2%
TOTAL, REVENUES			14,032,713.00	12,537,475.00	-10.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,238,123.00	4,124,804.00	-2.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	809,430.00	974,887.00	20.4%
Other Certificated Salaries		1900	753,300.00	580,945.00	-22.9%
TOTAL, CERTIFICATED SALARIES			5,800,853.00	5,680,636.00	-2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,495.00	52,453.00	12.8%
Classified Support Salaries		2200	567,006.00	601,277.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	952,564.00	1,079,266.00	13.3%
Other Classified Salaries		2900	83,061.00	75,000.00	-9.7%
TOTAL, CLASSIFIED SALARIES			1,649,126.00	1,807,996.00	9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	344,666.00	458,254.00	33.0%
PERS		3201-3202	142,331.00	141,182.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	198,035.00	202,701.00	2.4%
Health and Welfare Benefits		3401-3402	1,030,360.00	1,035,076.00	0.5%
Unemployment Insurance		3501-3502	3,687.00	3,760.00	2.0%
Workers' Compensation		3601-3602	183,639.00	130,976.00	-28.7%
OPEB, Allocated		3701-3702	348,120.00	345,020.00	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	52,467.00	65,838.00	25.5%
Other Employee Benefits		3901-3902	9,526.00	11,797.00	23.8%
TOTAL, EMPLOYEE BENEFITS			2,312,831.00	2,394,604.00	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	370,366.00	306,000.00	-17.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,083,128.00	283,763.00	-73.8%
Noncapitalized Equipment		4400	21,000.00	2,000.00	-90.5%
TOTAL, BOOKS AND SUPPLIES			1,474,494.00	591,763.00	-59.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	87,911.00	43,838.00	-50.1%
Dues and Memberships		5300	15,401.00	4,500.00	-70.8%
Insurance		5400-5450	59,753.00	60,669.00	1.5%
Operations and Housekeeping Services		5500	329,819.00	258,957.00	-21.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,711.00	50,000.00	-61.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	122,235.00	161,900.00	32.4%
Professional/Consulting Services and Operating Expenditures		5800	1,319,141.00	1,062,192.00	-19.5%
Communications		5900	992.00	1,500.00	51.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,065,963.00	1,643,556.00	-20.4%
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	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	499,891.00	496,880.00	-0.6%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			499,891.00	496,880.00	-0.6%
TOTAL, EXPENDITURES			13,803,158.00	12,615,435.00	-8.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,616,847.00	901,141.00	-44.3%
3) Other State Revenue		8300-8599	11,004,947.00	10,109,247.00	-8.1%
4) Other Local Revenue		8600-8799	1,410,919.00	1,527,087.00	8.2%
5) TOTAL, REVENUES			14,032,713.00	12,537,475.00	-10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,011,761.00	6,252,466.00	-10.8%
2) Instruction - Related Services	2000-2999		4,492,806.00	4,035,924.00	-10.2%
3) Pupil Services	3000-3999		132,654.00	78,347.00	-40.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		552,467.00	688,820.00	24.7%
7) General Administration	7000-7999		499,891.00	496,880.00	-0.6%
8) Plant Services	8000-8999		1,113,579.00	1,062,998.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,803,158.00	12,615,435.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			229,555.00	(77,960.00)	-134.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			229,555.00	(77,960.00)	-134.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,088,607.00	5,585,902.00	-21.2%
b) Audit Adjustments		9793	(1,732,260.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,356,347.00	5,585,902.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,356,347.00	5,585,902.00	4.3%
2) Ending Balance, June 30 (E + F1e)			5,585,902.00	5,507,942.00	-1.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,585,902.00		
d) Unappropriated Amount		9790		5,507,942.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,586.00	273,931.00	37.9%
3) Other State Revenue		8300-8599	6,287,499.00	7,256,980.00	15.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,486,085.00	7,530,911.00	16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,749,366.00	3,304,724.00	20.2%
2) Classified Salaries		2000-2999	1,225,847.00	1,510,551.00	23.2%
3) Employee Benefits		3000-3999	1,282,492.00	1,689,971.00	31.8%
4) Books and Supplies		4000-4999	559,857.00	320,815.00	-42.7%
5) Services and Other Operating Expenditures		5000-5999	364,667.00	270,759.00	-25.8%
6) Capital Outlay		6000-6999	16,534.00	37,562.00	127.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	92,289.00	92,289.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	235,778.00	350,236.00	48.5%
9) TOTAL, EXPENDITURES			6,526,830.00	7,576,907.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,745.00)	(45,996.00)	12.9%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,745.00)	(45,996.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,741.30	45,996.30	-47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,741.30	45,996.30	-47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,741.30	45,996.30	-47.0%
2) Ending Balance, June 30 (E + F1e)			45,996.30	0.30	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,996.30		
d) Unappropriated Amount		9790		0.30	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	40,262.00	42,644.00	5.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	158,324.00	231,287.00	46.1%
TOTAL, FEDERAL REVENUE			198,586.00	273,931.00	37.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,728.00	2,844.00	4.3%
Child Development Apportionments		8530	1,727,636.00	1,765,258.00	2.2%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	4,557,135.00	4,374,850.00	-4.0%
All Other State Revenue	All Other	8590	0.00	1,114,028.00	New
TOTAL, OTHER STATE REVENUE			6,287,499.00	7,256,980.00	15.4%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			6,486,085.00	7,530,911.00	16.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,193,326.00	2,682,416.00	22.3%
Certificated Pupil Support Salaries		1200	272,579.00	349,542.00	28.2%
Certificated Supervisors' and Administrators' Salaries		1300	106,342.00	104,458.00	-1.8%
Other Certificated Salaries		1900	177,119.00	168,308.00	-5.0%
TOTAL, CERTIFICATED SALARIES			2,749,366.00	3,304,724.00	20.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,133,793.00	1,400,225.00	23.5%
Classified Support Salaries		2200	11,095.00	10,698.00	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,959.00	99,628.00	23.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,225,847.00	1,510,551.00	23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	202,177.00	252,415.00	24.8%
PERS		3201-3202	28,375.00	56,148.00	97.9%
OASDI/Medicare/Alternative		3301-3302	92,691.00	126,996.00	37.0%
Health and Welfare Benefits		3401-3402	632,879.00	850,063.00	34.3%
Unemployment Insurance		3501-3502	1,912.00	2,348.00	22.8%
Workers' Compensation		3601-3602	95,845.00	82,033.00	-14.4%
OPEB, Allocated		3701-3702	210,969.00	283,354.00	34.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,325.00	26,248.00	131.8%
Other Employee Benefits		3901-3902	6,319.00	10,366.00	64.0%
TOTAL, EMPLOYEE BENEFITS			1,282,492.00	1,689,971.00	31.8%
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	535,197.00	297,815.00	-44.4%
Noncapitalized Equipment		4400	0.00	3,000.00	New
Food		4700	24,660.00	20,000.00	-18.9%
TOTAL, BOOKS AND SUPPLIES			559,857.00	320,815.00	-42.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,695.00	1,600.00	-89.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	31,048.00	37,970.00	22.3%
Operations and Housekeeping Services		5500	10,500.00	10,000.00	-4.8%
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	275,356.00	193,125.00	-29.9%
Professional/Consulting Services and Operating Expenditures		5800	32,262.00	27,587.00	-14.5%
Communications		5900	806.00	477.00	-40.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			364,667.00	270,759.00	-25.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,534.00	37,562.00	127.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,534.00	37,562.00	127.2%
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	92,289.00	92,289.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			92,289.00	92,289.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	235,778.00	350,236.00	48.5%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			235,778.00	350,236.00	48.5%
TOTAL, EXPENDITURES			6,526,830.00	7,576,907.00	16.1%

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

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	198,586.00	273,931.00	37.9%
3) Other State Revenue		8300-8599	6,287,499.00	7,256,980.00	15.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,486,085.00	7,530,911.00	16.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,497,715.00	4,351,135.00	24.4%
2) Instruction - Related Services	2000-2999		463,911.00	464,709.00	0.2%
3) Pupil Services	3000-3999		373,756.00	469,362.00	25.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,725,113.00	1,728,084.00	0.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		235,778.00	350,236.00	48.5%
8) Plant Services	8000-8999		138,268.00	121,092.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	92,289.00	92,289.00	0.0%
10) TOTAL, EXPENDITURES			6,526,830.00	7,576,907.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,745.00)	(45,996.00)	12.9%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,745.00)	(45,996.00)	12.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,741.30	45,996.30	-47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,741.30	45,996.30	-47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,741.30	45,996.30	-47.0%
2) Ending Balance, June 30 (E + F1e)			45,996.30	0.30	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	45,996.30		
d) Unappropriated Amount		9790		0.30	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,020,669.00	2,990,560.00	-1.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			3,170,669.00	3,140,560.00	-0.9%
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	528,478.00	97,000.00	-81.6%
5) Services and Other Operating Expenditures		5000-5999	11,530,665.00	8,973,332.00	-22.2%
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			12,059,143.00	9,070,332.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,888,474.00)	(5,929,772.00)	-33.3%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,636,411.00)	(2,573,363.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,209,774.00	2,573,363.00	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,209,774.00	2,573,363.00	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,209,774.00	2,573,363.00	-68.7%
2) Ending Balance, June 30 (E + F1e)			2,573,363.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,573,363.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
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	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			3,170,669.00	3,140,560.00	-0.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	528,478.00	97,000.00	-81.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			528,478.00	97,000.00	-81.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,366,757.00	8,777,432.00	-15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,163,908.00	195,900.00	-83.2%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,530,665.00	8,973,332.00	-22.2%
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		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,059,143.00	9,070,332.00	-24.8%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,020,669.00	2,990,560.00	-1.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			3,170,669.00	3,140,560.00	-0.9%
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		12,059,143.00	9,070,332.00	-24.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,059,143.00	9,070,332.00	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,888,474.00)	(5,929,772.00)	-33.3%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,636,411.00)	(2,573,363.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,209,774.00	2,573,363.00	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,209,774.00	2,573,363.00	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,209,774.00	2,573,363.00	-68.7%
2) Ending Balance, June 30 (E + F1e)			2,573,363.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,573,363.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,793,731.00	0.00	-100.0%
5) TOTAL, REVENUES			1,793,731.00	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	44,962.00	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			44,962.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,748,769.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,118,343.00	30,567,050.00	133.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,645.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,109,698.00)	(30,567,050.00)	133.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,360,929.00)	(30,567,050.00)	169.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,942,484.00	34,581,555.00	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,942,484.00	34,581,555.00	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,942,484.00	34,581,555.00	-24.7%
2) Ending Balance, June 30 (E + F1e)			34,581,555.00	4,014,505.00	-88.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	34,581,555.00		
d) Unappropriated Amount		9790		4,014,505.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	1,793,731.00	0.00	-100.0%
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			1,793,731.00	0.00	-100.0%
TOTAL, REVENUES			1,793,731.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	44,962.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,962.00	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			44,962.00	0.00	-100.0%

Description Resource Codes Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	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	13,118,343.00	30,567,050.00	133.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	13,118,343.00	30,567,050.00	133.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	8,645.00	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			8,645.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,109,698.00)	(30,567,050.00)	133.2%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,793,731.00	0.00	-100.0%
5) TOTAL, REVENUES			1,793,731.00	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		22,062.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,900.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			44,962.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,748,769.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,118,343.00	30,567,050.00	133.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,645.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,109,698.00)	(30,567,050.00)	133.2%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,360,929.00)	(30,567,050.00)	169.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,942,484.00	34,581,555.00	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,942,484.00	34,581,555.00	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,942,484.00	34,581,555.00	-24.7%
2) Ending Balance, June 30 (E + F1e)			34,581,555.00	4,014,505.00	-88.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	34,581,555.00		
d) Unappropriated Amount		9790		4,014,505.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,458,195.00	3,300,000.00	-4.6%
5) TOTAL, REVENUES			3,458,195.00	3,300,000.00	-4.6%
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	354,186.00	509,864.00	44.0%
6) Capital Outlay		6000-6999	1,921,060.00	15,899,848.00	727.7%
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			2,275,246.00	16,409,712.00	621.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,182,949.00	(13,109,712.00)	-1208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	83,626.00	84,000.00	0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(83,626.00)	(84,000.00)	0.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,099,323.00	(13,193,712.00)	-1300.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,094,389.00	13,193,712.00	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,094,389.00	13,193,712.00	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,094,389.00	13,193,712.00	9.1%
2) Ending Balance, June 30 (E + F1e)			13,193,712.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	13,193,712.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	670,658.00	500,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,787,537.00	2,800,000.00	0.4%
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			3,458,195.00	3,300,000.00	-4.6%
TOTAL, REVENUES			3,458,195.00	3,300,000.00	-4.6%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	149,370.00	240,609.00	61.1%
Professional/Consulting Services and Operating Expenditures		5800	204,816.00	269,255.00	31.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,186.00	509,864.00	44.0%
CAPITAL OUTLAY					
Land		6100	9,476.00	2,000.00	-78.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,911,584.00	15,869,075.00	730.2%
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			1,921,060.00	15,899,848.00	727.7%
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			2,275,246.00	16,409,712.00	621.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	83,626.00	84,000.00	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			83,626.00	84,000.00	0.4%
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)			(83,626.00)	(84,000.00)	0.4%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,458,195.00	3,300,000.00	-4.6%
5) TOTAL, REVENUES			3,458,195.00	3,300,000.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,275,246.00	16,409,712.00	621.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,275,246.00	16,409,712.00	621.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,182,949.00	(13,109,712.00)	-1208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	83,626.00	84,000.00	0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(83,626.00)	(84,000.00)	0.4%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,099,323.00	(13,193,712.00)	-1300.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,094,389.00	13,193,712.00	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,094,389.00	13,193,712.00	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,094,389.00	13,193,712.00	9.1%
2) Ending Balance, June 30 (E + F1e)			13,193,712.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	13,193,712.00		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,658,136.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,658,136.00	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)			13,658,136.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,658,136.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,658,136.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	13,658,136.00	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			13,658,136.00	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			13,658,136.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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	13,658,136.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,658,136.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,658,136.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,658,136.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,658,136.00	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)			13,658,136.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,658,136.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,658,136.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Estimated 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	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	34,414,303.00	New
4) Other Local Revenue		8600-8799	153,745.00	150,000.00	-2.4%
5) TOTAL, REVENUES			153,745.00	34,564,303.00	22381.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	230,732.00	410,065.00	77.7%
3) Employee Benefits		3000-3999	63,026.00	180,345.00	186.1%
4) Books and Supplies		4000-4999	45,629.00	398,872.00	774.2%
5) Services and Other Operating Expenditures		5000-5999	14,943,853.00	4,536,381.00	-69.6%
6) Capital Outlay		6000-6999	22,843,525.00	45,252,594.00	98.1%
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			38,126,765.00	50,778,257.00	33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,973,020.00)	(16,213,954.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,528,635.00	27,215,641.00	15.7%
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			23,528,635.00	27,215,641.00	15.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,444,385.00)	11,001,687.00	-176.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,698.00	(11,001,687.00)	-419.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,698.00	(11,001,687.00)	-419.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,698.00	(11,001,687.00)	-419.6%
2) Ending Balance, June 30 (E + F1e)			(11,001,687.00)	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	(11,001,687.00)		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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	153,745.00	150,000.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,745.00	150,000.00	-2.4%
TOTAL, REVENUES			153,745.00	34,564,303.00	22381.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	189,916.00	301,572.00	58.8%
Classified Supervisors' and Administrators' Salaries		2300	27,004.00	36,749.00	36.1%
Clerical, Technical and Office Salaries		2400	13,812.00	71,744.00	419.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			230,732.00	410,065.00	77.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,472.00	36,905.00	71.9%
OASDI/Medicare/Alternative		3301-3302	17,651.00	31,007.00	75.7%
Health and Welfare Benefits		3401-3402	18,019.00	66,033.00	266.5%
Unemployment Insurance		3501-3502	115.00	204.00	77.4%
Workers' Compensation		3601-3602	5,769.00	7,177.00	24.4%
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	0.00	16,484.00	New
Other Employee Benefits		3901-3902	0.00	524.00	New
TOTAL, EMPLOYEE BENEFITS			63,026.00	180,345.00	186.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,629.00	398,744.00	773.9%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			45,629.00	398,872.00	774.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,869.00	3,323.00	77.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,842,238.00	1,764,503.00	-87.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,094,818.00	2,556,419.00	133.5%
Professional/Consulting Services and Operating Expenditures		5800	4,928.00	212,136.00	4204.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,943,853.00	4,536,381.00	-69.6%
CAPITAL OUTLAY					
Land		6100	834,422.00	1,350,634.00	61.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,929,071.00	41,613,411.00	108.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,080,032.00	2,288,549.00	10.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,843,525.00	45,252,594.00	98.1%
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			38,126,765.00	50,778,257.00	33.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	23,528,635.00	27,215,641.00	15.7%
(a) TOTAL, INTERFUND TRANSFERS IN			23,528,635.00	27,215,641.00	15.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/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)			23,528,635.00	27,215,641.00	15.7%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	34,414,303.00	New
4) Other Local Revenue		8600-8799	153,745.00	150,000.00	-2.4%
5) TOTAL, REVENUES			153,745.00	34,564,303.00	22381.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,126,765.00	50,778,257.00	33.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,126,765.00	50,778,257.00	33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,973,020.00)	(16,213,954.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,528,635.00	27,215,641.00	15.7%
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			23,528,635.00	27,215,641.00	15.7%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,444,385.00)	11,001,687.00	-176.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,698.00	(11,001,687.00)	-419.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,698.00	(11,001,687.00)	-419.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,698.00	(11,001,687.00)	-419.6%
2) Ending Balance, June 30 (E + F1e)			(11,001,687.00)	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	(11,001,687.00)		
d) Unappropriated Amount		9790		0.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,098.00	100,000.00	-47.7%
5) TOTAL, REVENUES			191,098.00	100,000.00	-47.7%
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	2,000.00	New
6) Capital Outlay		6000-6999	300,911.00	2,512,807.00	735.1%
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			300,911.00	2,514,807.00	735.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,813.00)	(2,414,807.00)	2099.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,219.00	5,000.00	18.5%
2) Other Sources/Uses					
a) Sources		8930-8979	775,180.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			770,961.00	(5,000.00)	-100.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			661,148.00	(2,419,807.00)	-466.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,593.00	2,614,741.00	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,593.00	2,614,741.00	33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,593.00	2,614,741.00	33.8%
2) Ending Balance, June 30 (E + F1e)			2,614,741.00	194,934.00	-92.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,614,741.00		
d) Unappropriated Amount		9790		194,934.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
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	191,098.00	100,000.00	-47.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			191,098.00	100,000.00	-47.7%
TOTAL, REVENUES			191,098.00	100,000.00	-47.7%

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,000.00	New
CAPITAL OUTLAY					
Land		6100	300,911.00	2,255,957.00	649.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	256,850.00	New
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			300,911.00	2,512,807.00	735.1%
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			300,911.00	2,514,807.00	735.7%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,219.00	5,000.00	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,219.00	5,000.00	18.5%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			775,180.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,961.00	(5,000.00)	-100.6%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	191,098.00	100,000.00	-47.7%
5) TOTAL, REVENUES			191,098.00	100,000.00	-47.7%
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		300,911.00	2,514,807.00	735.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			300,911.00	2,514,807.00	735.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,813.00)	(2,414,807.00)	2099.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,219.00	5,000.00	18.5%
2) Other Sources/Uses					
a) Sources		8930-8979	775,180.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			770,961.00	(5,000.00)	-100.6%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			661,148.00	(2,419,807.00)	-466.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,953,593.00	2,614,741.00	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,953,593.00	2,614,741.00	33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,953,593.00	2,614,741.00	33.8%
2) Ending Balance, June 30 (E + F1e)			2,614,741.00	194,934.00	-92.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,614,741.00		
d) Unappropriated Amount		9790		194,934.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	586,613.00	586,613.00	0.0%
4) Other Local Revenue		8600-8799	27,398,983.00	27,398,983.00	0.0%
5) TOTAL, REVENUES			27,985,596.00	27,985,596.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	22,728,951.00	23,079,255.00	1.5%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,728,951.00	23,079,255.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,256,645.00	4,906,341.00	-6.7%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,256,645.00	4,906,341.00	-6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,156,827.00	28,413,472.00	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,156,827.00	28,413,472.00	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,156,827.00	28,413,472.00	22.7%
2) Ending Balance, June 30 (E + F1e)			28,413,472.00	33,319,813.00	17.3%
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	28,413,472.00		
d) Unappropriated Amount		9790		33,319,813.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	586,613.00	586,613.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			586,613.00	586,613.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	24,471,502.00	24,471,502.00	0.0%
Unsecured Roll		8612	1,507,895.00	1,507,895.00	0.0%
Prior Years' Taxes		8613	46,159.00	46,159.00	0.0%
Supplemental Taxes		8614	871,501.00	871,501.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	501,926.00	501,926.00	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			27,398,983.00	27,398,983.00	0.0%
TOTAL, REVENUES			27,985,596.00	27,985,596.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	22,728,951.00	23,079,255.00	1.5%
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)			22,728,951.00	23,079,255.00	1.5%
TOTAL, EXPENDITURES			22,728,951.00	23,079,255.00	1.5%

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

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	586,613.00	586,613.00	0.0%
4) Other Local Revenue		8600-8799	27,398,983.00	27,398,983.00	0.0%
5) TOTAL, REVENUES			27,985,596.00	27,985,596.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	22,728,951.00	23,079,255.00	1.5%
10) TOTAL, EXPENDITURES			22,728,951.00	23,079,255.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,256,645.00	4,906,341.00	-6.7%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,256,645.00	4,906,341.00	-6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,156,827.00	28,413,472.00	22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,156,827.00	28,413,472.00	22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,156,827.00	28,413,472.00	22.7%
2) Ending Balance, June 30 (E + F1e)			28,413,472.00	33,319,813.00	17.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	28,413,472.00		
d) Unappropriated Amount		9790		33,319,813.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,322.00	136,322.00	0.0%
4) Other Local Revenue		8600-8799	9,060,627.00	9,060,627.00	0.0%
5) TOTAL, REVENUES			9,196,949.00	9,196,949.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/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)			9,196,949.00	9,196,949.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,081,740.00	10,373,894.00	2.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,081,740.00)	(10,373,894.00)	2.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(884,791.00)	(1,176,945.00)	33.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,906,994.00	6,022,203.00	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,906,994.00	6,022,203.00	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,906,994.00	6,022,203.00	-12.8%
2) Ending Balance, June 30 (E + F1e)			6,022,203.00	4,845,258.00	-19.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	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	6,022,203.00		
d) Unappropriated Amount		9790		4,845,258.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	136,322.00	136,322.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,322.00	136,322.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,206,579.00	5,206,579.00	0.0%
Unsecured Roll		8612	3,406,048.00	3,406,048.00	0.0%
Prior Years' Taxes		8613	10,489.00	10,489.00	0.0%
Supplemental Taxes		8614	309,742.00	309,742.00	0.0%
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	127,769.00	127,769.00	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%
TOTAL, OTHER LOCAL REVENUE			9,060,627.00	9,060,627.00	0.0%
TOTAL, REVENUES			9,196,949.00	9,196,949.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	10,081,740.00	10,373,894.00	2.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,081,740.00	10,373,894.00	2.9%
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)			(10,081,740.00)	(10,373,894.00)	2.9%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,322.00	136,322.00	0.0%
4) Other Local Revenue		8600-8799	9,060,627.00	9,060,627.00	0.0%
5) TOTAL, REVENUES			9,196,949.00	9,196,949.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,196,949.00	9,196,949.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,081,740.00	10,373,894.00	2.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,081,740.00)	(10,373,894.00)	2.9%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(884,791.00)	(1,176,945.00)	33.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,906,994.00	6,022,203.00	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,906,994.00	6,022,203.00	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,906,994.00	6,022,203.00	-12.8%
2) Ending Balance, June 30 (E + F1e)			6,022,203.00	4,845,258.00	-19.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	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	6,022,203.00		
d) Unappropriated Amount		9790		4,845,258.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	480,000.00	480,000.00	0.0%
5) TOTAL, REVENUES			480,000.00	480,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	10,081,739.00	10,373,894.00	2.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,081,739.00	10,373,894.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,601,739.00)	(9,893,894.00)	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,081,739.00	10,373,894.00	2.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,081,739.00	10,373,894.00	2.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,000.00	480,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,721,936.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,721,936.00	New
d) Other Restatements		9795	10,241,936.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,241,936.00	10,721,936.00	4.7%
2) Ending Balance, June 30 (E + F1e)			10,721,936.00	11,201,936.00	4.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	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	10,721,936.00		
d) Unappropriated Amount		9790		11,201,936.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	480,000.00	480,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			480,000.00	480,000.00	0.0%
TOTAL, REVENUES			480,000.00	480,000.00	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	10,081,739.00	10,373,894.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			10,081,739.00	10,373,894.00	2.9%
TOTAL, EXPENDITURES			10,081,739.00	10,373,894.00	2.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,081,739.00	10,373,894.00	2.9%
(a) TOTAL, INTERFUND TRANSFERS IN			10,081,739.00	10,373,894.00	2.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from 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)			10,081,739.00	10,373,894.00	2.9%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	480,000.00	480,000.00	0.0%
5) TOTAL, REVENUES			480,000.00	480,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,081,739.00	10,373,894.00	2.9%
10) TOTAL, EXPENDITURES			10,081,739.00	10,373,894.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,601,739.00)	(9,893,894.00)	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,081,739.00	10,373,894.00	2.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,081,739.00	10,373,894.00	2.9%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,000.00	480,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	10,721,936.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	10,721,936.00	New
d) Other Restatements		9795	10,241,936.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,241,936.00	10,721,936.00	4.7%
2) Ending Balance, June 30 (E + F1e)			10,721,936.00	11,201,936.00	4.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	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	10,721,936.00		
d) Unappropriated Amount		9790		11,201,936.00	

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

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,559,675.00	27,938,500.00	1.4%
3) Other State Revenue		8300-8599	1,697,776.00	2,485,052.00	46.4%
4) Other Local Revenue		8600-8799	2,101,547.00	2,013,907.00	-4.2%
5) TOTAL, REVENUES			31,358,998.00	32,437,459.00	3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,869,688.00	9,619,134.00	-2.5%
3) Employee Benefits		3000-3999	6,982,616.00	6,887,709.00	-1.4%
4) Books and Supplies		4000-4999	14,535,008.00	15,100,000.00	3.9%
5) Services and Other Operating Expenses		5000-5999	2,253,297.00	2,497,803.00	10.9%
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	1,466,044.00	1,656,614.00	13.0%
9) TOTAL, EXPENSES			35,106,653.00	35,761,260.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,747,655.00)	(3,323,801.00)	-11.3%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(3,747,655.00)	(3,323,801.00)	-11.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,525,202.00	20,777,547.00	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,525,202.00	20,777,547.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			24,525,202.00	20,777,547.00	-15.3%
2) Ending Net Assets, June 30 (E + F1e)			20,777,547.00	17,453,746.00	-16.0%
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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,777,547.00		
d) Unappropriated Amount		9790		17,453,746.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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			0.00		
I. NET ASSETS					
Net Assets, June 30					
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,559,675.00	27,938,500.00	1.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,559,675.00	27,938,500.00	1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,697,776.00	2,485,052.00	46.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,697,776.00	2,485,052.00	46.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,401,547.00	1,297,488.00	-7.4%
Interest		8660	500,000.00	544,261.00	8.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200,000.00	172,158.00	-13.9%
TOTAL, OTHER LOCAL REVENUE			2,101,547.00	2,013,907.00	-4.2%
TOTAL, REVENUES			31,358,998.00	32,437,459.00	3.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,481,579.00	8,093,572.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	662,705.00	718,119.00	8.4%
Clerical, Technical and Office Salaries		2400	406,942.00	411,968.00	1.2%
Other Classified Salaries		2900	318,462.00	395,475.00	24.2%
TOTAL, CLASSIFIED SALARIES			9,869,688.00	9,619,134.00	-2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1.00	0.00	-100.0%
PERS		3201-3202	714,706.00	720,385.00	0.8%
OASDI/Medicare/Alternative		3301-3302	650,837.00	640,301.00	-1.6%
Health and Welfare Benefits		3401-3402	3,832,918.00	3,935,516.00	2.7%
Unemployment Insurance		3501-3502	4,640.00	4,649.00	0.2%
Workers' Compensation		3601-3602	245,832.00	161,422.00	-34.3%
OPEB, Allocated		3701-3702	1,422,633.00	1,311,814.00	-7.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	58,541.00	59,216.00	1.2%
Other Employee Benefits		3901-3902	52,508.00	54,406.00	3.6%
TOTAL, EMPLOYEE BENEFITS			6,982,616.00	6,887,709.00	-1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,192,280.00	2,100,000.00	-4.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	12,342,728.00	13,000,000.00	5.3%
TOTAL, BOOKS AND SUPPLIES			14,535,008.00	15,100,000.00	3.9%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	25,398.00	22,000.00	-13.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	73,681.00	74,712.00	1.4%
Operations and Housekeeping Services		5500	224,662.00	576,500.00	156.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,137,087.00	1,252,700.00	10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	363,125.00	351,891.00	-3.1%
Professional/Consulting Services and Operating Expenditures		5800	426,805.00	200,000.00	-53.1%
Communications		5900	2,539.00	20,000.00	687.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,253,297.00	2,497,803.00	10.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,466,044.00	1,656,614.00	13.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			1,466,044.00	1,656,614.00	13.0%
TOTAL, EXPENSES			35,106,653.00	35,761,260.00	1.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	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 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,559,675.00	27,938,500.00	1.4%
3) Other State Revenue		8300-8599	1,697,776.00	2,485,052.00	46.4%
4) Other Local Revenue		8600-8799	2,101,547.00	2,013,907.00	-4.2%
5) TOTAL, REVENUES			31,358,998.00	32,437,459.00	3.4%
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		33,263,330.00	33,265,913.00	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		152,617.00	262,233.00	71.8%
7) General Administration	7000-7999		1,466,044.00	1,656,614.00	13.0%
8) Plant Services	8000-8999		224,662.00	576,500.00	156.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			35,106,653.00	35,761,260.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,747,655.00)	(3,323,801.00)	-11.3%
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 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(3,747,655.00)	(3,323,801.00)	-11.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	24,525,202.00	20,777,547.00	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,525,202.00	20,777,547.00	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			24,525,202.00	20,777,547.00	-15.3%
2) Ending Net Assets, June 30 (E + F1e)			20,777,547.00	17,453,746.00	-16.0%
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	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,777,547.00		
d) Unappropriated Amount		9790		17,453,746.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,843,129.00	133,418,547.00	-0.3%
5) TOTAL, REVENUES			133,843,129.00	133,418,547.00	-0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	101,102.00	106,157.00	5.0%
2) Classified Salaries		2000-2999	928,618.00	1,113,342.00	19.9%
3) Employee Benefits		3000-3999	516,174.00	593,701.00	15.0%
4) Books and Supplies		4000-4999	21,307.00	32,000.00	50.2%
5) Services and Other Operating Expenses		5000-5999	115,389,505.00	122,631,836.00	6.3%
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			116,956,706.00	124,477,036.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,886,423.00	8,941,511.00	-47.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			16,886,423.00	8,941,511.00	-47.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,768,197.00	54,985,854.00	34.9%
b) Audit Adjustments		9793	(2,668,766.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,099,431.00	54,985,854.00	44.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			38,099,431.00	54,985,854.00	44.3%
2) Ending Net Assets, June 30 (E + F1e)			54,985,854.00	63,927,365.00	16.3%
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	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	54,985,854.00		
d) Unappropriated Amount		9790		63,927,365.00	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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			0.00		
I. NET ASSETS					
Net Assets, June 30					
(G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,658,120.00	2,905,000.00	75.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	122,392,177.00	120,023,212.00	-1.9%
All Other Fees and Contracts		8689	840,563.00	841,000.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	8,952,269.00	9,649,335.00	7.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,843,129.00	133,418,547.00	-0.3%
TOTAL, REVENUES			133,843,129.00	133,418,547.00	-0.3%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	101,102.00	106,157.00	5.0%
TOTAL, CERTIFICATED SALARIES			101,102.00	106,157.00	5.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,055.00	2,158.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	280,761.00	333,810.00	18.9%
Clerical, Technical and Office Salaries		2400	645,748.00	777,374.00	20.4%
Other Classified Salaries		2900	54.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			928,618.00	1,113,342.00	19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,340.00	8,758.00	5.0%
PERS		3201-3202	85,332.00	96,455.00	13.0%
OASDI/Medicare/Alternative		3301-3302	70,542.00	82,357.00	16.7%
Health and Welfare Benefits		3401-3402	211,226.00	251,968.00	19.3%
Unemployment Insurance		3501-3502	520.00	598.00	15.0%
Workers' Compensation		3601-3602	26,011.00	27,433.00	5.5%
OPEB, Allocated		3701-3702	75,422.00	83,988.00	11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,619.00	39,954.00	12.2%
Other Employee Benefits		3901-3902	3,162.00	2,190.00	-30.7%
TOTAL, EMPLOYEE BENEFITS			516,174.00	593,701.00	15.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,307.00	32,000.00	50.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,307.00	32,000.00	50.2%

Description	Resource Codes	Object Codes	2007-08 Estimated 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	23,695.00	10,450.00	-55.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,328,427.00	1,420,808.00	7.0%
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 - Interfund		5750	66,058.00	22,000.00	-66.7%
Professional/Consulting Services and Operating Expenditures		5800	113,935,669.00	121,151,978.00	6.3%
Communications		5900	35,656.00	26,600.00	-25.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			115,389,505.00	122,631,836.00	6.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			116,956,706.00	124,477,036.00	6.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,843,129.00	133,418,547.00	-0.3%
5) TOTAL, REVENUES			133,843,129.00	133,418,547.00	-0.3%
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		116,956,706.00	124,477,036.00	6.4%
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			116,956,706.00	124,477,036.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,886,423.00	8,941,511.00	-47.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			16,886,423.00	8,941,511.00	-47.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,768,197.00	54,985,854.00	34.9%
b) Audit Adjustments		9793	(2,668,766.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			38,099,431.00	54,985,854.00	44.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			38,099,431.00	54,985,854.00	44.3%
2) Ending Net Assets, June 30 (E + F1e)			54,985,854.00	63,927,365.00	16.3%
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	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	54,985,854.00		
d) Unappropriated Amount		9790		63,927,365.00	

Description	2007-08 Estimated Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			48,696.25	47,359.00	45,359.00	47,536.82
a. Kindergarten	5,311.73	5,311.73				
b. Grades One through Three	16,325.05	16,325.05				
c. Grades Four through Six	15,783.60	15,783.60				
d. Grades Seven and Eight	10,076.67	10,076.67				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	4.41	4.41				
g. Community Day School	35.36	35.36				
2. Special Education						
a. Special Day Class	1,506.89	1,506.89	1,476.36	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						
3. TOTAL, ELEMENTARY	49,043.71	49,043.71	50,172.61	48,807.00	46,807.00	49,043.71
HIGH SCHOOL						
4. General Education			18,454.94	17,697.00	17,697.00	17,713.81
a. Grades Nine through Twelve	17,519.91	17,519.91				
b. Continuation Education	611.66	611.66				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	5.86	5.86				
e. Community Day School						
5. Special Education						
a. Special Day Class	807.47	807.47	834.83	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	6.65		6.65	6.65	6.65
6. TOTAL, HIGH SCHOOL	18,951.55	18,951.55	19,289.77	18,478.65	18,478.65	18,527.93
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	4.87	4.87	4.87	4.87	4.87	4.87
8. Special Education						
a. Special Day Class - Elementary	132.84	132.84	132.84	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	137.71	137.71	137.71	137.71	137.71	137.71
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	68,132.97	68,132.97	69,600.09	67,423.36	65,423.36	67,709.35
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2007-08 Estimated 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	336.66	336.66	336.66	336.66	336.66
14. Adults Enrolled, State Apportioned	3,489.52	3,489.52	3,489.52	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	132.68	132.68	132.68	132.68	132.68
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	3,958.86	3,958.86	3,958.86	3,958.86	3,958.86	3,958.86
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	72,091.83	72,091.83	73,558.95	71,382.22	69,382.22	71,668.21
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	401,063.00	401,063.00	401,063.00	401,063.00	401,063.00	401,063.00
20. HIGH SCHOOL	857,550.00	857,550.00	857,550.00	857,550.00	857,550.00	857,550.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	1,258,613.00	1,258,613.00	1,258,613.00	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	67.82	67.82	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)	2,680.10	2,680.10	2,680.10	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)	2,680.10	2,680.10	2,680.10	3,216.13	3,216.13	3,216.13
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

ANNUAL BUDGET REPORT:

July 1, 2008 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Education Center

Date: May 30, 2008

Place: Education Center

Date: June 04, 2008

Time: 05:30 PM

Adoption Date: June 18, 2008

Signed: _____



Clerk/Secretary of the Governing Board

(Original signature required)

Valerie F. Davis

Contact person for additional information on the budget reports:

Name: Jacquie Canfield

Telephone: 559-457-3907

Title: Fiscal Services Administrator

E-mail: Jacquie.Canfield@fresnounified.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	If applicable, required deferred maintenance facilities funding is included in the budget.	X	
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

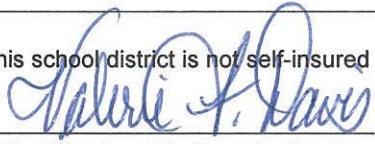
- (☒) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 35,790,105.00
Less: Amount of total liabilities reserved in budget:	\$ 32,176,889.00
Estimated accrued but unfunded liabilities:	\$ 3,613,216.00

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

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

Signed


Clerk/Secretary of the Governing Board
(Original signature required)
Valerie F. Davies

Date of Meeting: Jun 18, 2008

For additional information on this certification, please contact:

Name: Jacquie Canfield

Title: Fiscal Services Administrator

Telephone: 559-435-3907

E-mail: jacquie.canfield@fresnounified.org

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	341,940,476.00	301	4,942,074.00	303	336,998,402.00	305	11,759,113.00		307	325,239,289.00	309
2000 - Classified Salaries	91,703,355.00	311	1,853,864.00	313	89,849,491.00	315	5,005,004.00		317	84,844,487.00	319
3000 - Employee Benefits (Excluding 3800)	157,826,010.00	321	26,997,261.00	323	130,828,749.00	325	5,331,935.00		327	125,496,814.00	329
4000 - Books, Supplies Equip Replace. (6500)	42,795,062.00	331	635,309.00	333	42,159,753.00	335	19,744,140.00		337	22,415,613.00	339
5000 - Services. . . & (7300) Direct Support	53,472,123.00	341	1,116,928.00	343	52,355,195.00	345	11,146,671.00		347	41,208,524.00	349
TOTAL					652,191,590.00	365	TOTAL			599,204,727.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	271,675,615.00 375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	17,890,643.00 380
3. STRS.		3101 & 3102	21,757,378.00 382
4. PERS.		3201 & 3202	1,179,154.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,526,373.00 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	47,629,608.00 385
7. Unemployment Insurance.		3501 & 3502	143,686.00 390
8. Workers' Compensation Insurance.		3601 & 3602	7,191,068.00 392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	0.00
10. Other Benefits (E.C. 22310).		3901 & 3902	106,454.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			372,099,979.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,575,949.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,914,495.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			365,609,535.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			61.02%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.02%
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).	599,204,727.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	329,765,288.00	301	3,701,977.00	303	326,063,311.00	305	10,480,665.00		307	315,582,646.00	309
2000 - Classified Salaries	95,166,832.00	311	1,750,797.00	313	93,416,035.00	315	5,239,626.00		317	88,176,409.00	319
3000 - Employee Benefits (Excluding 3800)	152,749,275.00	321	26,264,841.00	323	126,484,434.00	325	5,229,176.00		327	121,255,258.00	329
4000 - Books, Supplies Equip Replace. (6500)	64,525,369.00	331	470,640.00	333	64,054,729.00	335	20,367,604.00		337	43,687,125.00	339
5000 - Services. . . & 7300 - Indirect Costs	47,663,456.00	341	936,204.00	343	46,727,252.00	345	10,688,040.00		347	36,039,212.00	349
TOTAL					656,745,761.00	365	TOTAL			604,740,650.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	259,927,017.00 375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	18,553,819.00 380
3. STRS.		3101 & 3102	20,839,062.00 382
4. PERS.		3201 & 3202	1,150,405.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,510,315.00 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	46,601,975.00 385
7. Unemployment Insurance.		3501 & 3502	704,253.00 390
8. Workers' Compensation Insurance.		3601 & 3602	4,801,182.00 392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	0.00
10. Other Benefits (E.C. 22310).		3901 & 3902	134,246.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			357,222,274.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,312,270.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			663,235.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			352,246,769.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			58.25%
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)	58.25%
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).	604,740,650.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2007-08 Estimated 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		1,367,727.00	1,367,727.00
2. State Lottery Revenue	8560	9,394,283.00		1,708,051.00	11,102,334.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,394,283.00	0.00	3,075,778.00	12,470,061.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	6,907,840.00			6,907,840.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits:	3000-3999	2,430,490.00			2,430,490.00
4. Books and Supplies	4000-4999	0.00		2,409,395.00	2,409,395.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	55,953.00			55,953.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses: (Sum Lines B1 through B11)		9,394,283.00	0.00	2,409,395.00	11,803,678.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	666,383.00	666,383.00

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.

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	383,091,968.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,137.90	4.83%	6,434.36	2.70%	6,608.09
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		70,925.48	-2.78%	68,955.48	-2.76%	67,055.48
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		435,333,503.69	1.92%	443,684,382.29	-0.13%	443,108,646.83
d. Other Revenue Limit (Form RL, lines 6 thru 14)		3,300,956.00	4.83%	3,460,392.17	2.70%	3,553,822.76
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		438,634,459.69	1.94%	447,144,774.46	-0.11%	446,662,469.59
f. Deficit Factor (Form RL, line 16)		0.94643	0.00%	0.94643	0.00%	0.94643
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		415,136,811.68	1.94%	423,191,228.89	-0.11%	422,734,761.09
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(18,529,765.20)	4.83%	(19,424,752.86)	2.70%	(19,949,221.19)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(13,604,839.00)	1.54%	(13,814,370.25)	2.70%	(14,187,358.25)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		89,760.00	4.42%	93,727.45	2.70%	96,258.09
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		383,091,967.48	1.82%	390,045,833.23	-0.35%	388,694,439.74
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	37,237,078.00	1.00%	37,609,448.78	1.00%	37,985,543.27
4. Other Local Revenues	8600-8799	9,842,311.00	0.00%	9,842,311.00	0.00%	9,842,311.00
5. Other Financing Sources	8900-8999	(50,475,466.00)	2.78%	(51,879,184.00)	3.21%	(53,543,394.44)
6. Total (Sum lines A1k thru A5)		379,695,890.48	1.56%	385,618,409.01	-0.68%	382,978,899.57
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				218,332,950.00		215,272,350.00
b. Step & Column Adjustment				974,400.00		974,400.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,035,000.00)		(4,035,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,332,950.00	-1.40%	215,272,350.00	-1.42%	212,211,750.00
2. Classified Salaries						
a. Base Salaries				49,042,128.00		49,291,189.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,042,128.00	0.51%	49,291,189.00	0.51%	49,540,250.00
3. Employee Benefits	3000-3999	98,719,549.00	-0.86%	97,873,905.42	-0.86%	97,028,261.84
4. Books and Supplies	4000-4999	9,115,433.00	-3.84%	8,765,433.00	0.00%	8,765,433.00
5. Services and Other Operating Expenditures	5000-5999	29,457,559.00	-12.56%	25,757,559.00	1.16%	26,057,559.00
6. Capital Outlay	6000-6999	5,187,814.00	-77.10%	1,187,814.00	0.00%	1,187,814.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,154,901.00	0.00%	1,154,901.00	0.00%	1,154,901.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,065,725.00)	0.00%	(16,065,725.00)	0.00%	(16,065,725.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		394,944,609.00	-2.96%	383,237,426.42	-0.88%	379,880,243.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(15,248,718.52)		2,380,982.59		3,098,655.73
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		50,414,230.63		35,165,512.11		37,546,494.70
2. Ending Fund Balance (Sum lines C and D1)		35,165,512.11		37,546,494.70		40,645,150.43
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,966,220.00		2,966,220.00		2,966,220.00
b. Designated for Economic Uncertainties	9770	32,199,292.63		34,580,274.70		37,678,930.43
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		35,165,512.63		37,546,494.70		40,645,150.43

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	32,199,292.63		34,580,274.70		37,678,930.43
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		32,199,292.63		34,580,274.70		37,678,930.43
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	13,604,839.00	4.83%	14,261,952.72	2.70%	14,647,025.44
2. Federal Revenues	8100-8299	89,410,166.00	0.00%	89,410,166.00	-2.24%	87,410,166.00
3. Other State Revenues	8300-8599	123,233,580.00	-3.25%	119,233,580.00	-12.58%	104,233,580.00
4. Other Local Revenues	8600-8799	7,351,538.00	0.00%	7,351,538.00	0.00%	7,351,538.00
5. Other Financing Sources	8900-8999	53,915,875.00	2.45%	55,235,593.00	3.39%	57,107,403.00
6. Total (Sum lines A1 thru A5)		287,515,998.00	-0.70%	285,492,829.72	-5.16%	270,749,712.44
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				111,432,338.00		101,661,744.00
b. Step & Column Adjustment				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,000,000.00)		(5,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,432,338.00	-8.77%	101,661,744.00	-4.69%	96,891,150.00
2. Classified Salaries						
a. Base Salaries				46,124,704.00		46,428,437.00
b. Step & Column Adjustment				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,124,704.00	0.66%	46,428,437.00	0.65%	46,732,170.00
3. Employee Benefits	3000-3999	56,912,244.00	0.00%	56,912,244.00	0.00%	56,912,244.00
4. Books and Supplies	4000-4999	54,918,427.00	0.00%	54,918,427.00	0.00%	54,918,427.00
5. Services and Other Operating Expenditures	5000-5999	20,709,627.00	0.00%	20,709,627.00	0.00%	20,709,627.00
6. Capital Outlay	6000-6999	1,179,768.00	0.00%	1,179,768.00	0.00%	1,179,768.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,950,201.00	0.00%	1,950,201.00	0.00%	1,950,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,561,995.00	-4.00%	13,019,515.20	0.00%	13,019,515.20
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments (Explain in Section F below)				(10,000,000.00)		(25,000,000.00)
11. Total (Sum lines B1 thru B10)		310,145,713.00	-6.45%	290,136,372.20	-6.71%	270,669,511.20
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,629,715.00)		(4,643,542.48)		80,201.24
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,478,373.79		7,848,658.79		3,205,116.31
2. Ending Fund Balance (Sum lines C and D1)		7,848,658.79		3,205,116.31		3,285,317.55
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	7,848,658.79		3,205,116.31		3,285,317.55
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		7,848,658.79		3,205,116.31		3,285,317.55

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

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	396,696,807.00	1.92%	404,307,785.95	-0.24%	403,341,465.18
2. Federal Revenues	8100-8299	89,410,166.00	0.00%	89,410,166.00	-2.24%	87,410,166.00
3. Other State Revenues	8300-8599	160,470,658.00	-2.26%	156,843,028.78	-9.32%	142,219,123.27
4. Other Local Revenues	8600-8799	17,193,849.00	0.00%	17,193,849.00	0.00%	17,193,849.00
5. Other Financing Sources	8900-8999	3,440,409.00	-2.44%	3,356,409.00	6.19%	3,564,008.56
6. Total (Sum lines A1 thru A5)		667,211,888.48	0.58%	671,111,238.73	-2.59%	653,728,612.01
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				329,765,288.00		316,934,094.00
b. Step & Column Adjustment				1,203,806.00		1,203,806.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,035,000.00)		(9,035,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	329,765,288.00	-3.89%	316,934,094.00	-2.47%	309,102,900.00
2. Classified Salaries						
a. Base Salaries				95,166,832.00		95,719,626.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	95,166,832.00	0.58%	95,719,626.00	0.58%	96,272,420.00
3. Employee Benefits	3000-3999	155,631,793.00	-0.54%	154,786,149.42	-0.55%	153,940,505.84
4. Books and Supplies	4000-4999	64,033,860.00	-0.55%	63,683,860.00	0.00%	63,683,860.00
5. Services and Other Operating Expenditures	5000-5999	50,167,186.00	-7.38%	46,467,186.00	0.65%	46,767,186.00
6. Capital Outlay	6000-6999	6,367,582.00	-62.82%	2,367,582.00	0.00%	2,367,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,105,102.00	0.00%	3,105,102.00	0.00%	3,105,102.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,503,730.00)	21.67%	(3,046,209.80)	0.00%	(3,046,209.80)
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments				(10,000,000.00)		(25,000,000.00)
11. Total (Sum lines B1 thru B10)		705,090,322.00	-4.50%	673,373,798.62	-3.39%	650,549,755.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(37,878,433.52)		(2,262,559.89)		3,178,856.97
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		80,892,604.42		43,014,170.90		40,751,611.01
2. Ending Fund Balance (Sum lines C and D1)		43,014,170.90		40,751,611.01		43,930,467.98
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,966,220.00		2,966,220.00		2,966,220.00
b. Designated for Economic Uncertainties	9770	32,199,292.63		34,580,274.70		37,678,930.43
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	7,848,658.79		3,205,116.31		3,285,317.55
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		43,014,171.42		40,751,611.01		43,930,467.98

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	32,199,292.63		34,580,274.70		37,678,930.43
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.81)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		32,199,291.82		34,580,274.70		37,678,930.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.57%		5.15%		5.81%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		1,677,177.00		1,677,177.00		1,677,177.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		67,285.65		65,385.65		63,485.65
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		705,090,322.00		673,373,798.62		650,549,755.04
b. Less: Special Education Pass-through Funds (Line F1b2)		1,677,177.00		1,677,177.00		1,677,177.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		705,090,322.00		671,696,621.62		648,872,578.04
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,101,806.44		13,433,932.43		12,977,451.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,101,806.44		13,433,932.43		12,977,451.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,556.90	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	5,808.90	6,137.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,808.90	6,137.90
b. Revenue Limit ADA	0033	72,280.19	70,925.48
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	419,868,395.69	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	209,000.00	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	(1,451,251.00)	(1,687,509.00)
13. Beginning Teacher Salary Incentive Funding	0138	1,341,202.00	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	422,869,848.69	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	422,869,848.69	415,136,811.68
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	128,676.00	890,130.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,986,571.00	3,090,258.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(2,857,895.00)	(2,200,128.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	420,011,953.69	412,936,683.68

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	40,253,620.00	40,253,620.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	2,623,237.00	2,977,282.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	37,630,383.00	37,276,338.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	17,019,684.00	19,961,499.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	365,361,886.69	355,698,846.68
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	799,943.00	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)	---	(799,943.00)	(800,370.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	364,561,943.69	354,898,476.68
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	364,561,943.69	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	1,454,815.00	971,920.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	3,365,645.00	3,448,747.00
48. Apprenticeship Funding	9006	727,249.00	682,694.00
49. Community Day School Additional Funding	9007	200,691.00	463,147.00

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

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,234,870.00)	0.00	(2,201,713.00)				
Other Sources/Uses Detail					3,335,689.00	3,252,063.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	122,235.00	0.00	499,891.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	275,356.00	0.00	235,778.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	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	1,163,908.00	0.00						
Other Sources/Uses Detail					3,252,063.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	13,118,343.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	149,370.00	0.00	0.00					
Other Sources/Uses Detail					0.00	83,626.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	13,658,136.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	1,094,818.00	0.00						
Other Sources/Uses Detail					23,528,635.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,219.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	10,081,740.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,081,739.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	363,125.00	0.00	1,466,044.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 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	66,058.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,234,870.00	(3,234,870.00)	2,201,713.00	(2,201,713.00)	40,198,126.00	40,198,127.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,721,844.00)	0.00	(2,503,730.00)				
Other Sources/Uses Detail					3,440,409.00	3,356,409.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	161,900.00	0.00	496,880.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	193,125.00	0.00	350,236.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	195,900.00	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,567,050.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	240,609.00	0.00	0.00					
Other Sources/Uses Detail					0.00	84,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	2,556,419.00	0.00						
Other Sources/Uses Detail					27,215,641.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	10,373,894.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,373,894.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	351,891.00	0.00	1,656,614.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	22,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,721,844.00	(3,721,844.00)	2,503,730.00	(2,503,730.00)	44,386,353.00	44,386,353.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2005-06)	75,583.86	74,321.45	1.7%	Not Met
Second Prior Year (2006-07)	72,569.06	72,373.92	0.3%	Met
First Prior Year (2007-08)	72,204.89	72,280.19	N/A	Met
Budget Year (2008-09) (Criterion 4A1, Step 2a)	70,925.48			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2005-06)	79,795	77,427	3.0%	Not Met
Second Prior Year (2006-07)	77,940	75,635	3.0%	Not Met
First Prior Year (2007-08)	77,405	76,424	1.3%	Not Met
Budget Year (2008-09)	75,652			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District has several changes in charter schools and is also in declining enrollment. The District does monitor the projected versus actual closely and makes the appropriate adjustments.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District has several changes in charter schools and is also in declining enrollment. The District does monitor the projected versus actual closely and makes the appropriate adjustments.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	71,422	77,427	92.2%
Second Prior Year (2006-07)	69,868	75,635	92.4%
First Prior Year (2007-08)	67,995	76,424	89.0%
Historical Average Ratio:			91.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2008-09)	67,286	75,652	88.9%	Met
1st Subsequent Year (2009-10)	65,386	73,752	88.7%	Met
2nd Subsequent Year (2010-11)	63,486	71,852	88.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,808.90	6,137.90	6,434.36	6,608.09
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	1.00000	0.94643	0.94643	0.94643
c. Funded BRL per ADA (Step 1a times Step 1b)	5,808.90	5,809.09	6,089.67	6,254.09
d. Prior Year Funded BRL per ADA		5,808.90	5,809.09	6,089.67
e. Difference (Step 1c minus Step 1d)		0.19	280.58	164.42
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.00%	4.83%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	72,280.19	70,925.48	68,955.48	67,055.48
b. Prior Year Revenue Limit (Funded) ADA		72,280.19	70,925.48	68,955.48
c. Difference (Step 2a minus Step 2b)		(1,354.71)	(1,970.00)	(1,900.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.87%	-2.78%	-2.76%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-1.87%	2.05%	-0.06%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.87% to -.87%	1.05% to 3.05%	-1.06% to .94%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	40,253,620.00	40,253,620.00	40,253,620.00	40,253,620.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	404,815,563.00	395,152,097.00	404,307,786.00	403,341,465.00
District's Projected Change in Revenue Limit:		-2.39%	2.32%	-0.24%
Revenue Limit Standard:		-2.87% to -.87%	1.05% to 3.05%	-1.06% to .94%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	342,346,629.28	367,241,219.64	93.2%
Second Prior Year (2006-07)	358,335,357.70	386,097,900.80	92.8%
First Prior Year (2007-08)	380,445,188.00	412,390,191.00	92.3%
	Historical Average Ratio:		92.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	2.0%	2.0%	2.0%
	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2008-09)	366,094,627.00	394,944,609.00	92.7%	Met
1st Subsequent Year (2009-10)	362,437,444.42	383,237,426.42	94.6%	Met
2nd Subsequent Year (2010-11)	358,780,261.84	379,880,243.84	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.87%	2.05%	-0.06%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.87% to 8.13%	-7.95% to 12.05%	-10.06% to 9.94%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.87% to 3.13%	-2.95% to 7.05%	-5.06% to 4.94%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2007-08)	94,049,514.00		
Budget Year (2008-09)	89,410,166.00	-4.93%	No
1st Subsequent Year (2009-10)	89,410,166.00	0.00%	No
2nd Subsequent Year (2010-11)	87,410,166.00	-2.24%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2007-08)	169,760,916.00		
Budget Year (2008-09)	160,470,658.00	-5.47%	No
1st Subsequent Year (2009-10)	156,843,028.78	-2.26%	No
2nd Subsequent Year (2010-11)	142,219,123.27	-9.32%	Yes

Explanation:
(required if Yes)

Assumed District spends the one-time funds from the State.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2007-08)	19,676,512.00		
Budget Year (2008-09)	17,193,849.00	-12.62%	Yes
1st Subsequent Year (2009-10)	17,193,849.00	0.00%	No
2nd Subsequent Year (2010-11)	17,193,849.00	0.00%	No

Explanation:
(required if Yes)

District only includes reimbursement income from other local sources when known. They are not include in projections--since there would be expenses of the same amount.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2007-08)	42,372,107.00		
Budget Year (2008-09)	64,033,860.00	51.12%	Yes
1st Subsequent Year (2009-10)	63,683,860.00	-0.55%	No
2nd Subsequent Year (2010-11)	63,683,860.00	0.00%	No

Explanation:
(required if Yes)

For some budgets, the District utilizes the supply line as a placeholder when developing budgets.

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

First Prior Year (2007-08)	55,673,836.00		
Budget Year (2008-09)	50,167,186.00	-9.89%	Yes
1st Subsequent Year (2009-10)	46,467,186.00	-7.38%	Yes
2nd Subsequent Year (2010-11)	46,767,186.00	0.65%	No

Explanation:
(required if Yes)

Assumed reduction in other services with less funds available for spending.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2007-08)	283,486,942.00		
Budget Year (2008-09)	267,074,673.00	-5.79%	Met
1st Subsequent Year (2009-10)	263,447,043.78	-1.36%	Met
2nd Subsequent Year (2010-11)	246,823,138.27	-6.31%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2007-08)	98,045,943.00		
Budget Year (2008-09)	114,201,046.00	16.48%	Not Met
1st Subsequent Year (2009-10)	110,151,046.00	-3.55%	Met
2nd Subsequent Year (2010-11)	110,451,046.00	0.27%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

For some budgets, the District utilizes the supply line as a placeholder when developing budgets.

Explanation:

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

Assumed reduction in other services with less funds available for spending.

7. CRITERION: Facilities Maintenance

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

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

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

	Deferred Maintenance Contribution		Status
	Required ¹	Contributed ²	
Deferred Maintenance	3,316,137	3,316,137	Met

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

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

No

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	705,090,322.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures and Other Financing Uses	705,090,322.00	21,152,709.66	21,429,399.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2005-06)	Second Prior Year (2006-07)	First Prior Year (2007-08)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00	33,487,839.66	31,446,969.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	26,182,074.09	0.00	7,857,687.63
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c) (effective beginning 2008-09)			
d. Available Reserves (Line 1a plus Line 1b)	26,182,074.09	33,487,839.66	39,304,656.63
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	607,728,080.64	651,292,839.77	704,343,145.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,625,309.43	1,831,202.75	1,085,737.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	606,102,771.21	649,461,637.02	703,257,408.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	4.3%	5.2%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.7%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2005-06)	16,016,428.62	367,241,219.64	N/A	Met
Second Prior Year (2006-07)	36,159,461.97	386,097,900.80	N/A	Met
First Prior Year (2007-08)	(15,324,015.00)	412,390,191.00	3.7%	Not Met
Budget Year (2008-09) (Information only)	(15,248,718.00)	394,944,609.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

The District received some one time funds in 2006-07 that are being spent in 2007-08.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2005-06)	11,769,108.00	13,562,355.46	N/A	Met
Second Prior Year (2006-07)	29,599,440.00	29,578,784.08	0.1%	Met
First Prior Year (2007-08)	64,717,051.08	65,738,245.63	N/A	Met
Budget Year (2008-09) (Information only)	50,414,230.63			

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

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B):	67,286	65,386	63,486
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,677,177.00	1,677,177.00	1,677,177.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	705,090,322.00	673,373,798.62	650,549,755.04
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	705,090,322.00	673,373,798.62	650,549,755.04
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,101,806.44	13,467,475.97	13,010,995.10
6. Reserve Standard - by Amount (\$55,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	14,101,806.44	13,467,475.97	13,010,995.10

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

1. General Fund - Designated for Economic Uncertainties
(Fund 01, Object 9770) (Form MYP, Line E1a)
2. General Fund - Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1b)
3. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
(Form MYP, Line E1c)
4. Special Reserve Fund - Designated for Economic Uncertainties
(Fund 17, Object 9770) (Form MYP, Line E2a)
5. Special Reserve Fund - Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2b)
6. District's Budgeted Reserves Amount
(Lines C1 thru C5)
7. District's Budgeted Reserves Percentage
(Line 6 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
32,199,292.63	34,580,274.70	37,678,930.43
0.00	0.00	0.00
(0.81)	0.00	0.00
0.00		
0.00		
32,199,291.82	34,580,274.70	37,678,930.43
4.6%	5.1%	5.8%
14,101,806.44	13,467,475.97	13,010,995.10
Met	Met	Met

Status:

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

**-10.0% to +10.0%
or less than \$20,001****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2007-08)	(48,345,750.00)			
Budget Year (2008-09)	(50,559,466.00)	(2,213,716.00)	4.6%	Met
1st Subsequent Year (2009-10)	(51,879,184.00)	(1,319,718.00)	2.6%	Met
2nd Subsequent Year (2010-11)	(53,543,394.00)	(1,664,210.00)	3.2%	Met

1b. Transfers In, General Fund *

First Prior Year (2007-08)	0.00			
Budget Year (2008-09)	0.00	0.00	0.0%	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2007-08)	0.00			
Budget Year (2008-09)	0.00	0.00	0.0%	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			1,777,042

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

QZAB	3	Unrestricted Funds	CART	1,912,312

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Budget Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	10,081,740	10,373,894	10,558,626	11,229,165
General Obligation Bonds	22,728,951	23,079,255	23,129,384	23,156,477
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	478,087	478,087	478,087	478,087
Total Annual Payments:	33,288,778	33,931,236	34,166,097	34,863,729
Has total annual payment increased over prior year (2007-08)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The COP and GO Bonds are supported by property tax revenue.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

All retirees have monthly payments to the retirement reserve, have co-pays and deductibles to meet. Retirees under 65 of age have an additional monthly contribution similar to active employees.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

10,600,000

4. OPEB Liabilities

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

758,133,074.00

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Mar 07, 2007

5. OPEB Contributions

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
66,913,974.00	66,913,974.00	66,913,974.00
26,772,165.00	26,772,165.00	26,772,165.00
27,297,661.00	30,553,609.00	33,812,937.00
3,511	3,611	3,711

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

Yes

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

Workers Compensation and Liability supported by percentage of payroll. Actuarial's are done yearly. Defined Benefits program is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. Each year an actuarial is done to determine the employer payroll percentage. The Liability and Defined Benefit program are 100% funded. The Workers Compensation program is funded at approximately 90%.

3. Self-Insurance Liabilities

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

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,245.0	4,370.0	4,315.0	4,265.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

No

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,229,590

7. Amount included for any tentative salary increases

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

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
62,291,130	61,484,060	62,291,185
92%	92%	92%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
865,368	865,368	865,368
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-managment) FTE positions	2,420.0	2,301.0	2,301.0	2,301.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

492,593

7. Amount included for any tentative salary increases

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

0

0

0

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
24,011,275	24,011,275	24,011,275
92%	92%	92%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
313,000	313,000	313,000
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	650.0	665.0	665.0	665.0

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

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

459,593

4. Amount included for any tentative salary increases

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

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
9,758,210	9,758,210	9,758,210
92%	92%	92%
0.0%	0.0%	0.0%

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

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

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

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

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No
371,183	371,183	371,183
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

Yes

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review