

Del Mar Union School District

2008/09 Budget Report

NARRATIVE

RESTRICTED AND UNRESTRICTED FUND SUMMARY

The following narrative explains changes that have occurred in the District's

2008/09 Proposed Budget on June 25, 2008 as compared to the

2007/08 as of 5/31/08.

Income

Property Tax and Revenue Limit Sources **\$1,411,476**

Secured Roll Tax has been increased by 5% per DMUSD past practice.

Federal Revenue **- \$9,419**

Federal revenues reduced by 1% per US Adopted Budget

State Revenue **-\$507,434**

State revenues reduced by an average of 12% per Governor's May Revise.

Local Revenue **-\$852,971**

On May 1, 2008 \$415,500 was received from various sources for additional enrichment staffing in 08-09. The revenue will be recognized in 08-09. Field use revenues were reduced by \$4,818. Rents will no longer be received for the Winston School. All site donations for supplies and field trips will be recognized in 08-09 when received.

Expenditures

Certificated Salaries **\$590,833**

3.5 Certificated FTE were added to the budget projection system to match the staffing projection dated April 16, 2008 and to account for additional enrichment staffing. Step and Column has been included. Salary schedule enhancements have not been included.

Classified Salaries **\$118,763**

Vacancies for the Director of Technology and Categorical Coordinator are included in the budget. Step and Column has been included. Salary schedule enhancements have not been included.

Employee Benefits**\$353,046**

Change in statutory benefits associated with above additions to both certificated and classified staff.

Books and Supplies**-\$1,159,964**

The district made 10% reductions in supply budgets at all sites and departments. \$1,045,090 reduction in 08-09 due to Categorical Funds that were carried over from 06-07 to 07-08 and expended. Remaining reduction is related to local donations above.

Services and Other Operating Expenditures**\$62,210**

Minor increase in various contracts and utilities.

Capital Outlay**-\$69,372**

Minor reduction in capital outlay.

Other Outgo**-\$10,483**

Minor reduction in copier leases.

Transfers of Indirect/Direct Support**No change****Projected Ending Balance****Ending Balance****-\$156,619**

The net change of Revenues and Expenditures is a negative -\$156,619. The projected change in the Fund Balance for the combined General Fund is a decrease of \$1,230,183..

Note: Carryover of \$140,000 for the P.E. Grant from 07/08 is not recognized in the revenue for 08/09.

**Del Mar Union School District
Budget Revenue and Expenditure Projections 08/09
June 25, 2008 - Adoption**

	2007-08 Projected Actuals at May Revise	2008-09 Estimated Budget (January Proposed)	2008-09 Estimated Budget (May 14 Workshop)	2008-09 Estimated Budget (May Revise)	2008-09 Estimated Budget (June 25 Adoption)	Percent Change	Dollar change from 07-08 to 08-09
Revenues							
Revenue Limit Sources	\$ 29,325,926	\$ 30,736,473	\$ 30,736,473	\$ 30,737,402	\$ 30,737,402	5%	\$ 1,411,476
Federal Revenue	726,596	724,941	717,177	717,177	717,177	-1%	\$ (9,419)
Other State Revenue	4,285,865	3,328,129	3,328,129	3,801,034	3,778,431	-12%	\$ (507,434)
Other Local Revenue	3,284,173	1,957,702	2,368,384	2,431,202	2,431,202	-26%	\$ (852,971)
Total Revenues	\$ 37,622,560	\$ 36,747,245	\$ 37,150,163	\$ 37,686,815	\$ 37,664,212	0%	\$ 41,652
Expenditures							
Certificated Salaries	\$ 20,191,383	\$ 20,571,706	\$ 20,817,716	\$ 20,782,216	\$ 20,782,216	3%	\$ 590,833
Classified Salaries	5,507,433	5,543,138	5,626,196	5,626,196	5,626,196	2%	\$ 118,763
Employee Benefits	5,656,927	5,984,544	6,009,973	6,009,973	6,009,973	6%	\$ 353,046
Books and Supplies	3,247,420	2,117,399	2,028,052	2,087,456	2,087,456	-56%	\$ (1,159,964)
Services and Other Operating	3,913,942	3,735,508	4,033,393	3,976,152	3,976,152	2%	\$ 62,210
Capital Outlay	195,802	126,430	126,430	126,430	126,430	-55%	\$ (69,372)
Other Outgo	128,345	117,862	117,862	117,862	117,862	-9%	\$ (10,483)
Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)	(21,605)	(22,121)	0%	\$ -
Total Expenditures	\$ 38,819,131	\$ 38,174,466	\$ 38,737,501	\$ 38,704,680	\$ 38,704,164	0%	\$ (114,967)
Excess (Deficiency) Revenues and Expenditures	\$ (1,196,571)	\$ (1,427,221)	\$ (1,587,338)	\$ (1,017,865)	\$ (1,039,952)		\$ 156,619
Other Financing Sources and Uses	\$ (140,731)	\$ (190,230)	\$ (190,230)	\$ (190,230)	\$ (190,230)		
Net Increase (Decrease) in Fund Balance	\$ (1,337,302)	\$ (1,617,451)	\$ (1,777,568)	\$ (1,208,095)	\$ (1,230,182)		
Estimated Beginning Fund Balance	\$ 7,980,117	\$ 7,980,117	\$ 7,980,117	\$ 7,980,117	\$ 7,980,117		
Estimated Ending Fund Balance	\$ 6,783,546	\$ 6,552,896	\$ 6,392,779	\$ 6,962,252	\$ 6,940,165		

Del Mar Union School District Budget Revenue Projections June 25, 2008 - Adoption

Revenues	2008-09					Percent Change	Dollar Change from 07-08 to 08-09
	2007-08 Projected Actuals at May Revise	Estimated Budget (January Proposed)	2008-09 Estimated Budget (May 14 Workshop)	2008-09 Estimated Budget (May Revise)	2008-09 Proposed Budget (June 25 Adoption)		
Revenue Limit Sources							
8011 Rev Limit	\$ (4,264)	\$ (4,264)	\$ (4,264)	\$ (4,264)	\$ (4,264)	0%	\$ -
8021 Homeowner's Exemption	313,568	313,568	313,568	313,568	313,568	0%	0
8041 Secured Roll Tax	27,963,171	29,361,330	29,361,330	29,361,330	29,361,330	5%	1,398,159
8042 Unsecured Roll Tax	985,671	985,671	985,671	985,671	985,671	0%	0
8043 Prior Years' Tax	(38,286)	(38,286)	(38,286)	(38,286)	(38,286)	0%	0
8091 Revenue Limit Transfers	(220,625)	(220,625)	(220,625)	(220,625)	(220,625)	0%	0
8091 Special Ed	220,625	220,625	220,625	220,625	220,625	0%	0
8097 Special Ed	106,066	118,454	118,454	119,383	119,383	13%	13,317
Total Revenue Limit Sources	\$ 29,325,926	\$ 30,736,473	\$ 30,736,473	\$ 30,737,402	\$ 30,737,402	5%	\$ 1,411,476
Federal Revenue							
8181 Spec Ed - IDEA B Grant Ent	\$ 541,215	\$ 541,215	\$ 541,215	\$ 541,215	\$ 541,215	0%	\$ -
8182 Spec Ed - IDEA Pre ent non ris	41,201	41,778	41,778	41,778	41,778	1%	577
8182 Spec Ed - IDEA Pre loc ent ris	69,520	70,493	70,493	70,493	70,493	1%	973
8285 Spec Ed - IDEA inservice training	815	266	266	266	266	-67%	(549)
8290 IASA - Drug Free Schools ent	12,860	7,793	7,793	7,793	7,793	-39%	(5,067)
8290 NCLB:Title II, Pt A, Teacher Quality	40,294	40,576	32,812	32,812	32,812	-19%	(7,482)
8290 Title II Enhanced Educ thru Tech	0	1,440	1,440	1,440	1,440	100%	1,440
8290 Title VVI-Pt A: Innov Ed	2,926	2,781	2,781	2,781	2,781	-5%	(145)
8290 Title III LEP Student Program	17,765	18,599	18,599	18,599	18,599	5%	834
Total Federal Revenue	\$ 726,596	\$ 724,941	\$ 717,177	\$ 717,177	\$ 717,177	-1%	\$ (9,419)
Other State Revenue							
8311 Economic Impact Aid	\$ 119,631	\$ 111,867	\$ 111,867	\$ 111,867	\$ 111,867	-6%	\$ (7,764)
8311 Gifted and Talented	32,219	29,974	29,974	29,974	29,974	-7%	(2,245)
8311 Transportation-Home to School	74,961	70,097	70,097	70,097	70,097	-6%	(4,864)
8434 Class Size Reduction, K-3	2,521,131	2,289,939	2,289,939	2,289,939	2,289,939	-9%	(231,192)
8434 Basic Aid "Fair Share"	0	(472,905)	(472,905)	0	0	0%	0
8560 State Lottery Revenue	452,056	452,056	452,056	452,056	429,453	-5%	(22,603)
8560 Prop 20 Lottery	82,192	82,192	82,192	82,192	82,192	0%	0
8590 All other State Revenue	225	0	0	0	0	-100%	(225)
8590 P.E. Teacher Incentive Grant	140,000	0	0	0	0	-100%	(140,000)

8590 Eng Lang Acq Program - Tchrr Stdt	8,296	6,603	6,603	6,603	6,603	-20%	(1,693)
8590 All other State Revenue Sped Settle	10,124	10,124	10,124	10,124	10,124	0%	0
8590 Spec Ed - IDEA lov incidence ent	776	0	0	0	0	-100%	(776)
8590 Special Ed - Personnel Staff Dev	1,294	1,294	1,294	1,294	1,294	0%	0
8590 TUPE	8,200	0	0	0	0	-100%	(8,200)
8590 Arts and Music Block Grant	59,511	55,649	55,649	55,649	55,649	-6%	(3,862)
8590 Instructional School Grant	15,750	0	0	0	0	-100%	(15,750)
8590 IMFRP/Inst Mat Realign	239,791	223,078	223,078	223,078	223,078	-7%	(16,713)
8590 Inst Mat Eng Lang Learn	6,750	0	0	0	0	-100%	(6,750)
8590 Peer Assistance and Review	23,760	20,037	20,037	20,037	20,037	-16%	(3,723)
8590 Staff Dev Admin Training	6,000	0	0	0	0	-100%	(6,000)
8590 Pupil Retention Block Grant	25,708	22,520	22,520	22,520	22,520	-12%	(3,188)
8590 Professional Dev Block Grant	168,597	156,846	156,846	156,846	156,846	-7%	(11,751)
8590 School and Lib Improvement Block C	288,893	268,758	268,758	268,758	268,758	-7%	(20,135)
Total Other State Revenue	\$ 4,285,865	\$ 3,328,129	\$ 3,328,129	\$ 3,801,034	\$ 3,778,431	-13%	\$ (507,434)
Other Local Revenue							
8650 Leases and Rentals	\$ 164,372	\$ -	\$ -	\$ -	\$ -	-100%	\$ (164,372)
8660 Interest	230,224	229,243	229,243	229,177	229,177	0%	(1,047)
8660 Interest P/Y Trans	17,030	17,030	17,030	17,030	17,030	0%	0
8660 Interest Current Trans	216,966	163,036	163,036	163,036	163,036	-25%	(53,930)
All Other Local Revenue	2,447	0	0	0	0	-100%	(2,447)
8699-003 Extra Staff - Heights	90,001	0	94,000	58,500	58,500	-35%	(31,501)
8699-004 Extra Staff - Hills	86,000	0	106,500	106,500	106,500	24%	20,500
8699-005 Extra Staff - CDM	49,000	0	36,000	36,000	36,000	-27%	(13,000)
8699-006 Extra Staff - AF	68,000	0	36,000	36,000	36,000	-47%	(32,000)
8699-007 Extra Staff - Torrey	34,228	0	35,500	35,500	35,500	4%	1,272
8699-008 Extra Staff - Sage	0	0	71,000	71,000	71,000	100%	71,000
8699-009 Extra Staff - Sycamore	15,532	0	500	500	500	-97%	(15,032)
8699-010 Extra Staff - Ocean Air	30,735	0	36,000	36,000	36,000	17%	5,265
8699-030 Foundation Enrichment	0	0	0	0	0	0%	0
8699-045 Field Use Revenue	28,000	20,000	15,182	15,182	15,182	-46%	(12,818)
8699-046 Facility Use Revenue	7,143	5,800	5,800	5,800	5,800	-19%	(1,343)
8699-120 Ocean Air Fundraising	40,417	0	0	0	0	-100%	(40,417)
8699-320 Heights Fundraising	29,676	0	0	0	0	-100%	(29,676)
8699-420 Hills Fundraising	49,730	0	0	0	0	-100%	(49,730)
8699-511 Child Care Utilities	2,758	0	0	0	0	-100%	(2,758)
8699-510 Winston Utilities	12,920	0	0	0	0	-100%	(12,920)
8699-512 Maintenance Utilities	1,279	0	0	0	0	-100%	(1,279)
8699-520 CDM Fundraising	48,958	0	0	0	0	-100%	(48,958)
8699-620 Ash Falls Fundraising	48,703	0	0	0	0	-100%	(48,703)
8699-720 Torrey Fundraising	24,774	0	0	0	0	-100%	(24,774)
8699-755 6th Grade Camp	146,615	146,615	146,615	146,615	146,615	0%	0

8699-772	Reimb Fr CFD Facility	71,118	71,118	71,118	71,118	71,118	0%	0
8699-820	Sage Cyn Fundraising	57,429	0	0	0	0	-100%	(57,429)
8699-920	Sycamore Fundraising	30,848	0	0	0	0	-100%	(30,848)
	8783 Transfer from JPA	255,946	0	0	0	0	-100%	(255,946)
	Preschool with Solana Beach	22,046	22,046	22,046	22,046	22,046	0%	0
8792-000	Transfer from County (NCSSE)	1,242,752	1,124,288	1,242,752	1,242,752	1,242,752	0%	0
8792-025	SELPA Reimb Reg. Class	158,526	158,526	138,446	138,446	138,446	-13%	(20,080)
Total Other Local Revenues		\$ 3,284,173	\$ 1,957,702	\$ 2,368,384	\$ 2,431,202	\$ 2,431,202	-26%	\$ (852,971)
Total Revenues		\$ 37,622,560	\$ 36,747,245	\$ 37,150,163	\$ 37,686,815	\$ 37,664,212	0%	\$ 41,652

Del Mar Union School District
Analysis of Reserves
General Fund

Year	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Second Interim 2007-2008	2008-2009
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ -	\$ -	\$ 17,667	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 120,009	\$ 216,580
Economic Uncertainties	\$ 651,688	\$ 741,376	\$ 773,013	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,176,106	\$ 1,166,831
Other Designations	\$ -	\$ -	\$ -	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 1,720,976	\$ 1,756,564
Undesignated	\$ 4,209,933	\$ 4,189,616	\$ 4,677,130	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 4,403,668	\$ 3,589,959
Ending Balance, June 30	\$ 4,881,621	\$ 4,950,992	\$ 5,487,810	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 7,440,759	\$ 6,749,934
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,536,439	\$ 1,318,493
Total Available Reserves	\$ 6,004,520	\$ 6,073,891	\$ 6,593,042	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 7,116,213	\$ 6,075,283
Minimum 3% Reserves	\$ 652,132	\$ 741,418	\$ 769,052	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,176,106	\$ 1,161,125
Total General Fund Expenditures	\$ 21,737,717	\$ 24,713,937	\$ 25,635,058	\$ 28,204,013	\$ 31,237,520	\$ 33,206,142	\$ 39,203,539	\$ 38,704,164
Available Reserves as a percent of total General Fund Expenditures	28%	25%	26%	20%	21%	22%	18%	16%

- 1) Other Designations is made up primarily of Lottery Funding. Prior to 04-05 Lottery Funding was combined in the Undesignated.
- 2) Drop in Undesignated in 04-05 was due to the construction of the MUR at Del Mar Hills.
- 3) Increase in Legally Restricted in 06-07 was due to the carryover of the 06-07 one-time State funding.
- 4) Special Reserve Fund 17-42 remained constant until 04-05 because interest earned in that fund was transferred in the the General Fund.
- 5) Total available reserves is made up of the Economic Uncertainties, Undesignated, and the Special Reserve Fund 17-42.

			Expenditures by Object			2008-09 Budget			% Diff Column C & F
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	28,999,235.00	326,691.00	29,325,926.00	30,397,393.00	340,008.00	30,737,401.00	4.8%
2) Federal Revenue		8100-8299	0.00	726,596.00	726,596.00	0.00	717,177.00	717,177.00	-1.3%
3) Other State Revenue		8300-8599	2,983,311.00	1,302,554.00	4,285,865.00	2,729,516.00	1,048,915.00	3,778,431.00	-11.8%
4) Other Local Revenue		8600-8799	2,022,308.00	1,423,324.00	3,445,632.00	1,027,958.00	1,403,244.00	2,431,202.00	-29.4%
5) TOTAL, REVENUES			34,004,854.00	3,779,165.00	37,784,019.00	34,154,867.00	3,509,344.00	37,664,211.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,606,694.00	2,630,742.00	20,237,436.00	18,588,826.00	2,193,390.00	20,782,216.00	2.7%
2) Classified Salaries		2000-2999	3,292,296.00	2,032,078.00	5,324,374.00	3,592,961.00	2,033,235.00	5,626,196.00	5.7%
3) Employee Benefits		3000-3999	4,826,894.00	930,065.00	5,756,959.00	5,113,177.00	896,796.00	6,009,973.00	4.4%
4) Books and Supplies		4000-4999	1,926,503.00	1,586,073.00	3,512,576.00	1,233,095.00	854,361.00	2,087,456.00	-40.6%
5) Services and Other Operating Expenditures		5000-5999	2,456,081.00	1,552,035.00	4,008,116.00	2,685,236.00	1,290,916.00	3,976,152.00	-0.8%
6) Capital Outlay		6000-6999	191,826.00	25,376.00	217,202.00	126,430.00	0.00	126,430.00	-41.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	40,169.00	88,176.00	128,345.00	29,686.00	88,176.00	117,862.00	-8.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(22,379.00)	258.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
9) TOTAL, EXPENDITURES			30,318,084.00	8,844,803.00	39,162,887.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,686,770.00	(5,065,638.00)	(1,378,868.00)	2,807,577.00	(3,847,530.00)	(1,039,953.00)	-24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	255,946.00	140,731.00	396,677.00	0.00	190,230.00	190,230.00	-52.0%
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	(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,161,279.00)	4,020,548.00	(140,731.00)	(4,037,760.00)	3,847,530.00	(190,230.00)	35.2%

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)			(474,509.00)	(1,045,090.00)	(1,519,599.00)	(1,230,183.00)	0.00	(1,230,183.00)	-19.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
2) Ending Balance, June 30 (E + F1e)			7,763,525.84	216,591.63	7,980,117.47	6,533,342.84	216,591.63	6,749,934.47	-15.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	216,590.00	216,590.00	0.00	216,580.00	216,580.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,174,886.00	0.00	1,174,886.00	1,166,831.00	0.00	1,166,831.00	-0.7%
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	1,976,922.10	0.00	1,976,922.10	1,756,564.00	0.00	1,756,564.00	-11.1%
State Mandate Claims	0000	9780				312,374.00		312,374.00	
New School Start Up	0000	9780				72,959.00		72,959.00	
Resignation Agreement	0000	9780				55,997.00		55,997.00	
State Mandate Claims	0000	9780	312,374.00		312,374.00				
New School Start Up	0000	9780	72,959.00		72,959.00				
Resignation Agreement	0000	9780	255,946.00		255,946.00				
c) Undesignated Amount		9790	4,591,717.74	1.63	4,591,719.37				
d) Unappropriated Amount		9790				3,589,947.84	11.63	3,589,959.47	

			Expenditures by Object			2008-09 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
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					

			Expenditures by Object			2008-09 Budget			
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(4,264.00)	0.00	(4,264.00)	(4,264.00)	0.00	(4,264.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	313,568.00	0.00	313,568.00	313,568.00	0.00	313,568.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,963,171.00	0.00	27,963,171.00	29,361,329.00	0.00	29,361,329.00	5.0%
Unsecured Roll Taxes		8042	985,671.00	0.00	985,671.00	985,671.00	0.00	985,671.00	0.0%
Prior Years' Taxes		8043	(38,286.00)	0.00	(38,286.00)	(38,286.00)	0.00	(38,286.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	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			29,219,860.00	0.00	29,219,860.00	30,618,018.00	0.00	30,618,018.00	4.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(220,625.00)		(220,625.00)	(220,625.00)		(220,625.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		220,625.00	220,625.00		220,625.00	220,625.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	106,066.00	106,066.00	0.00	119,383.00	119,383.00	12.6%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			28,999,235.00	326,691.00	29,325,926.00	30,397,393.00	340,008.00	30,737,401.00	4.8%
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	541,215.00	541,215.00	0.00	541,215.00	541,215.00	0.0%
Special Education Discretionary Grants		8182	0.00	111,040.00	111,040.00	0.00	112,271.00	112,271.00	1.1%
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	496.00	496.00	0.00	266.00	266.00	-46.4%
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		60,985.00	60,985.00		55,632.00	55,632.00	-8.8%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		12,860.00	12,860.00		7,793.00	7,793.00	-39.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	726,596.00	726,596.00	0.00	717,177.00	717,177.00	-1.3%

			Expenditures by Object			2008-09 Budget			
			2007-08 Estimated Actuals						
		Object	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff
Description	Resource Codes	Codes	(A)	(B)	col. A + B	(D)	(E)	col. D + E	Column
					(C)			(F)	C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	0.00		0.00	0.00		0.00	0.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		32,219.00	32,219.00		29,974.00	29,974.00	-7.0%
Home-to-School Transportation	7230	8311		74,961.00	74,961.00		70,097.00	70,097.00	-6.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		119,631.00	119,631.00		111,867.00	111,867.00	-6.5%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,492,217.00	0.00	2,492,217.00	2,289,939.00	0.00	2,289,939.00	-8.1%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	452,056.00	82,192.00	534,248.00	429,453.00	82,192.00	511,645.00	-4.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		59,511.00	59,511.00		55,649.00	55,649.00	-6.5%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		246,541.00	246,541.00		223,078.00	223,078.00	-9.5%
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		8,200.00	8,200.00		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		25,708.00	25,708.00		22,520.00	22,520.00	-12.4%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		168,597.00	168,597.00		156,846.00	156,846.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		288,893.00	288,893.00		268,758.00	268,758.00	-7.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,038.00	196,101.00	235,139.00	10,124.00	27,934.00	38,058.00	-83.8%
TOTAL, OTHER STATE REVENUE			2,983,311.00	1,302,554.00	4,285,865.00	2,729,516.00	1,048,915.00	3,778,431.00	-11.8%

			Expenditures by Object			2008-09 Budget			% Diff Column C & F
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	164,372.00	0.00	164,372.00	0.00	0.00	0.00	-100.0%
Interest		8660	583,996.00	0.00	583,996.00	409,243.00	0.00	409,243.00	-29.9%
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		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	1,017,994.00	22,046.00	1,040,040.00	618,715.00	22,046.00	640,761.00	-38.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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		1,401,278.00	1,401,278.00		1,381,198.00	1,381,198.00	-1.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,022,308.00	1,423,324.00	3,445,632.00	1,027,958.00	1,403,244.00	2,431,202.00	-29.4%
TOTAL, REVENUES			34,004,854.00	3,779,165.00	37,784,019.00	34,154,867.00	3,509,344.00	37,664,211.00	-0.3%

			Expenditures by Object			2008-09 Budget			% Diff Column C & F
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,731,861.00	2,476,243.00	18,208,104.00	16,572,683.00	2,056,449.00	18,629,132.00	2.3%
Certificated Pupil Support Salaries		1200	478,797.00	0.00	478,797.00	485,952.00	0.00	485,952.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,379,077.00	151,108.00	1,530,185.00	1,405,191.00	136,941.00	1,542,132.00	0.8%
Other Certificated Salaries		1900	16,959.00	3,391.00	20,350.00	125,000.00	0.00	125,000.00	514.3%
TOTAL, CERTIFICATED SALARIES			17,606,694.00	2,630,742.00	20,237,436.00	18,588,826.00	2,193,390.00	20,782,216.00	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	396,275.00	1,564,986.00	1,961,261.00	461,610.00	1,604,612.00	2,066,222.00	5.4%
Classified Support Salaries		2200	1,368,760.00	185,572.00	1,554,332.00	1,401,595.00	193,987.00	1,595,582.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	124,437.00	79,521.00	203,958.00	293,972.00	39,760.00	333,732.00	63.6%
Clerical, Technical and Office Salaries		2400	1,211,685.00	71,226.00	1,282,911.00	1,185,329.00	71,758.00	1,257,087.00	-2.0%
Other Classified Salaries		2900	191,139.00	130,773.00	321,912.00	250,455.00	123,118.00	373,573.00	16.0%
TOTAL, CLASSIFIED SALARIES			3,292,296.00	2,032,078.00	5,324,374.00	3,592,961.00	2,033,235.00	5,626,196.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,427,774.00	202,622.00	1,630,396.00	1,513,649.00	186,719.00	1,700,368.00	4.3%
PERS		3201-3202	297,422.00	184,561.00	481,983.00	336,098.00	180,394.00	516,492.00	7.2%
OASDI/Medicare/Alternative		3301-3302	498,700.00	197,525.00	696,225.00	536,342.00	187,521.00	723,863.00	4.0%
Health and Welfare Benefits		3401-3402	2,156,705.00	277,925.00	2,434,630.00	2,211,513.00	278,484.00	2,489,997.00	2.3%
Unemployment Insurance		3501-3502	10,168.00	2,282.00	12,450.00	11,035.00	2,135.00	13,170.00	5.8%
Workers' Compensation		3601-3602	293,490.00	63,975.00	357,465.00	311,939.00	60,289.00	372,228.00	4.1%
OPEB, Allocated		3701-3702	123,122.00	11.00	123,133.00	180,000.00	0.00	180,000.00	46.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,513.00	1,164.00	20,677.00	12,601.00	1,254.00	13,855.00	-33.0%
TOTAL, EMPLOYEE BENEFITS			4,826,894.00	930,065.00	5,756,959.00	5,113,177.00	896,796.00	6,009,973.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	435,361.00	361,378.00	796,739.00	430,107.00	305,270.00	735,377.00	-7.7%
Books and Other Reference Materials		4200	97,656.00	0.00	97,656.00	26,405.00	2,781.00	29,186.00	-70.1%
Materials and Supplies		4300	1,224,267.00	1,038,156.00	2,262,423.00	652,766.00	510,037.00	1,162,803.00	-48.6%
Noncapitalized Equipment		4400	169,219.00	186,539.00	355,758.00	123,817.00	36,273.00	160,090.00	-55.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,926,503.00	1,586,073.00	3,512,576.00	1,233,095.00	854,361.00	2,087,456.00	-40.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,652.00	62,833.00	117,485.00	50,137.00	21,631.00	71,768.00	-38.9%
Dues and Memberships		5300	24,400.00	0.00	24,400.00	24,295.00	0.00	24,295.00	-0.4%
Insurance		5400 - 5450	189,912.00	0.00	189,912.00	189,912.00	0.00	189,912.00	0.0%
Operations and Housekeeping Services		5500	818,446.00	2,060.00	820,506.00	908,024.00	2,060.00	910,084.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,433.00	672,356.00	840,789.00	166,653.00	310,515.00	477,168.00	-43.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,800.00)	0.00	(76,800.00)	(76,800.00)	0.00	(76,800.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,149,541.00	814,786.00	1,964,327.00	1,284,340.00	956,710.00	2,241,050.00	14.1%
Communications		5900	127,497.00	0.00	127,497.00	138,675.00	0.00	138,675.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,456,081.00	1,552,035.00	4,008,116.00	2,685,236.00	1,290,916.00	3,976,152.00	-0.8%

			Expenditures by Object			2008-09 Budget			% Diff Column C & F
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	56,912.00	0.00	56,912.00	0.00	0.00	0.00	-100.0%
Equipment		6400	38,493.00	25,376.00	63,869.00	30,009.00	0.00	30,009.00	-53.0%
Equipment Replacement		6500	96,421.00	0.00	96,421.00	96,421.00	0.00	96,421.00	0.0%
TOTAL, CAPITAL OUTLAY			191,826.00	25,376.00	217,202.00	126,430.00	0.00	126,430.00	-41.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,639.00	9,339.00	14,978.00	2,414.00	9,339.00	11,753.00	-21.5%
Other Debt Service - Principal		7439	34,530.00	78,837.00	113,367.00	27,272.00	78,837.00	106,109.00	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			40,169.00	88,176.00	128,345.00	29,686.00	88,176.00	117,862.00	-8.2%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(258.00)	258.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(22,121.00)	0.00	(22,121.00)	New
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	(22,121.00)	0.00	(22,121.00)				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(22,379.00)	258.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL, EXPENDITURES									
			30,318,084.00	8,844,803.00	39,162,887.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.2%

			Expenditures by Object			2008-09 Budget			
			2007-08 Estimated Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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	140,731.00	140,731.00	0.00	190,230.00	190,230.00	35.2%
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			255,946.00	140,731.00	396,677.00	0.00	190,230.00	190,230.00	-52.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	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			(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,161,279.00)	4,020,548.00	(140,731.00)	(4,037,760.00)	3,847,530.00	(190,230.00)	35.2%

			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	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	28,999,235.00	326,691.00	29,325,926.00	30,397,393.00	340,008.00	30,737,401.00	4.8%
2) Federal Revenue		8100-8299	0.00	726,596.00	726,596.00	0.00	717,177.00	717,177.00	-1.3%
3) Other State Revenue		8300-8599	2,983,311.00	1,302,554.00	4,285,865.00	2,729,516.00	1,048,915.00	3,778,431.00	-11.8%
4) Other Local Revenue		8600-8799	2,022,308.00	1,423,324.00	3,445,632.00	1,027,958.00	1,403,244.00	2,431,202.00	-29.4%
5) TOTAL, REVENUES			34,004,854.00	3,779,165.00	37,784,019.00	34,154,867.00	3,509,344.00	37,664,211.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	21,099,990.00	6,707,666.00	27,807,656.00	21,442,611.00	5,680,164.00	27,122,775.00	-2.5%
2) Instruction - Related Services	2000-2999		3,460,051.00	496,411.00	3,956,462.00	3,767,868.00	441,244.00	4,209,112.00	6.4%
3) Pupil Services	3000-3999		915,778.00	360,606.00	1,276,384.00	891,874.00	355,742.00	1,247,616.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,770,206.00	258.00	1,770,464.00	1,984,222.00	0.00	1,984,222.00	12.1%
8) Plant Services	8000-8999		2,822,834.00	1,191,686.00	4,014,520.00	3,021,973.00	791,548.00	3,813,521.00	-5.0%
9) Other Outgo	9000-9999		249,225.00	88,176.00	337,401.00	238,742.00	88,176.00	326,918.00	-3.1%
10) TOTAL, EXPENDITURES			30,318,084.00	8,844,803.00	39,162,887.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,686,770.00	(5,065,638.00)	(1,378,868.00)	2,807,577.00	(3,847,530.00)	(1,039,953.00)	-24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	255,946.00	140,731.00	396,677.00	0.00	190,230.00	190,230.00	-52.0%
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	(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,161,279.00)	4,020,548.00	(140,731.00)	(4,037,760.00)	3,847,530.00	(190,230.00)	35.2%

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)			(474,509.00)	(1,045,090.00)	(1,519,599.00)	(1,230,183.00)	0.00	(1,230,183.00)	-19.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,238,034.84	1,261,681.63	9,499,716.47	7,763,525.84	216,591.63	7,980,117.47	-16.0%
2) Ending Balance, June 30 (E + F1e)			7,763,525.84	216,591.63	7,980,117.47	6,533,342.84	216,591.63	6,749,934.47	-15.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	216,590.00	216,590.00	0.00	216,590.00	216,590.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,174,886.00	0.00	1,174,886.00	1,166,831.00	0.00	1,166,831.00	-0.7%
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	1,976,922.10	0.00	1,976,922.10	1,756,564.00	0.00	1,756,564.00	-11.1%
State Mandate Claims	0000	9780				312,374.00		312,374.00	
New School Start Up	0000	9780				72,959.00		72,959.00	
Resignation Agreement	0000	9780				55,997.00		55,997.00	
State Mandate Claims	0000	9780	312,374.00		312,374.00				
New School Start Up	0000	9780	72,959.00		72,959.00				
Resignation Agreement	0000	9780	255,946.00		255,946.00				
c) Undesignated Amount		9790	4,591,717.74	1.63	4,591,719.37				
d) Unappropriated Amount		9790				3,589,947.84	11.63	3,589,959.47	

Resource	Description	2007-08	2008-09
		Estimated Actuals	Budget
0000	Unrestricted	0.00	0.00
1100	Lottery: Unrestricted	0.00	0.00
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	3.00	3.00
6300	Lottery: Instructional Materials	(3.00)	(3.00)
6500	Special Education	91,053.00	91,053.00
6530	Special Ed: Low Incidence Entitlement	10.00	0.00
6760	Arts and Music Block Grant	3,501.00	3,501.00
7157	Instructional Materials: English Language Learners	3,368.00	3,368.00
7271	California Peer Assistance & Review Program for Teacher (CPARP)	18,645.00	18,645.00
7397	Discretionary Block Grant - School District	3,099.00	3,099.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sec	96,914.00	96,914.00
Total, Legally Restricted Balance		216,590.00	216,580.00

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	98,341.00	111,585.00	13.5%
3) Other State Revenue		8300-8599	4,188.00	4,795.00	14.5%
4) Other Local Revenue		8600-8799	803,462.00	866,794.00	7.9%
5) TOTAL, REVENUES			905,991.00	983,174.00	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,735.00	116,169.00	13.1%
3) Employee Benefits		3000-3999	36,944.00	34,425.00	-6.8%
4) Books and Supplies		4000-4999	720,025.00	746,314.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	7,841.00	7,333.00	-6.5%
6) Capital Outlay		6000-6999	35,729.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	22,121.00	22,121.00	0.0%
9) TOTAL, EXPENDITURES			925,395.00	926,362.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,404.00)	56,812.00	-392.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(19,404.00)	56,812.00	-392.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,324.25	14,920.25	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,324.25	14,920.25	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,324.25	14,920.25	-56.5%
2) Ending Balance, June 30 (E + F1e)			14,920.25	71,732.25	380.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,920.25		
d) Unappropriated Amount		9790		71,732.25	

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
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	98,341.00	111,585.00	13.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			98,341.00	111,585.00	13.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,188.00	4,795.00	14.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,188.00	4,795.00	14.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	732,092.00	786,424.00	7.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,725.00	9,725.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	61,645.00	70,645.00	14.6%
TOTAL, OTHER LOCAL REVENUE			803,462.00	866,794.00	7.9%
TOTAL, REVENUES			905,991.00	983,174.00	8.5%

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	102,735.00	116,169.00	13.1%
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			102,735.00	116,169.00	13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,821.00	10,165.00	15.2%
OASDI/Medicare/Alternative		3301-3302	7,772.00	8,887.00	14.3%
Health and Welfare Benefits		3401-3402	18,845.00	13,672.00	-27.5%
Unemployment Insurance		3501-3502	52.00	58.00	11.5%
Workers' Compensation		3601-3602	1,454.00	1,643.00	13.0%
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			36,944.00	34,425.00	-6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,600.00	5,600.00	-26.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	712,425.00	740,714.00	4.0%
TOTAL, BOOKS AND SUPPLIES			720,025.00	746,314.00	3.7%

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	1,869.00	1,719.00	-8.0%
Dues and Memberships		5300	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	2,773.00	2,415.00	-12.9%
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	3,199.00	3,199.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,841.00	7,333.00	-6.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	35,729.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,729.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	22,121.00	New
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	22,121.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			22,121.00	22,121.00	0.0%
TOTAL EXPENDITURES			925,395.00	926,362.00	0.1%

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%
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%
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	98,341.00	111,585.00	13.5%
3) Other State Revenue		8300-8599	4,188.00	4,795.00	14.5%
4) Other Local Revenue		8600-8799	803,462.00	866,794.00	7.9%
5) TOTAL, REVENUES			905,991.00	983,174.00	8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		903,274.00	904,241.00	0.1%
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		22,121.00	22,121.00	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			925,395.00	926,362.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,404.00)	56,812.00	-392.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(19,404.00)	56,812.00	-392.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,324.25	14,920.25	-56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,324.25	14,920.25	-56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,324.25	14,920.25	-56.5%
2) Ending Balance, June 30 (E + F1e)			14,920.25	71,732.25	380.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	14,920.25		
d) Unappropriated Amount		9790		71,732.25	

Resource	Description	2007-08	2008-09
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	0.00
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	143,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,000.00	8,000.00	-50.0%
5) TOTAL, REVENUES			159,698.00	8,000.00	-95.0%
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	57,750.00	57,750.00	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			57,750.00	57,750.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,948.00	(49,750.00)	-148.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,731.00	190,230.00	35.2%
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			140,731.00	190,230.00	35.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,679.00	140,480.00	-42.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,265.99	766,944.99	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,265.99	766,944.99	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,265.99	766,944.99	46.3%
2) Ending Balance, June 30 (E + F1e)			766,944.99	907,424.99	18.3%
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	766,944.99		
d) Unappropriated Amount		9790		907,424.99	

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			2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Resource Codes	Object Codes				
OTHER STATE REVENUE					
Deferred Maintenance Allowance	8540		143,698.00	0.00	-100.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			143,698.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		16,000.00	8,000.00	-50.0%
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			16,000.00	8,000.00	-50.0%
TOTAL, REVENUES			159,698.00	8,000.00	-95.0%

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%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,750.00	57,750.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,750.00	57,750.00	0.0%
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			57,750.00	57,750.00	0.0%

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	140,731.00	190,230.00	35.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,731.00	190,230.00	35.2%
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)					
			140,731.00	190,230.00	35.2%

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	143,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,000.00	8,000.00	-50.0%
5) TOTAL, REVENUES			159,698.00	8,000.00	-95.0%
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		57,750.00	57,750.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			57,750.00	57,750.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,948.00	(49,750.00)	-148.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,731.00	190,230.00	35.2%
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			140,731.00	190,230.00	35.2%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,679.00	140,480.00	-42.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,265.99	766,944.99	46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,265.99	766,944.99	46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,265.99	766,944.99	46.3%
2) Ending Balance, June 30 (E + F1e)			766,944.99	907,424.99	18.3%
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	766,944.99		
d) Unappropriated Amount		9790		907,424.99	

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	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	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	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)			38,000.00	38,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,946.00	0.00	-100.0%
b) Transfers Out		7600-7629	255,946.00	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			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)			38,000.00	38,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,493.55	1,280,493.55	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,493.55	1,280,493.55	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,493.55	1,280,493.55	3.1%
2) Ending Balance, June 30 (E + F1e)			1,280,493.55	1,318,493.55	3.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,280,493.55		
d) Unappropriated Amount		9790		1,318,493.55	

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 LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,000.00	38,000.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	255,946.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,946.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	255,946.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,946.00	0.00	-100.0%
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	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	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	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)			38,000.00	38,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,946.00	0.00	-100.0%
b) Transfers Out		7600-7629	255,946.00	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			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)			38,000.00	38,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,493.55	1,280,493.55	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,493.55	1,280,493.55	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,493.55	1,280,493.55	3.1%
2) Ending Balance, June 30 (E + F1e)			1,280,493.55	1,318,493.55	3.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,280,493.55		
d) Unappropriated Amount		9790		1,318,493.55	

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	127,400.00	127,400.00	0.0%
5) TOTAL, REVENUES			127,400.00	127,400.00	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	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,400.00	117,400.00	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	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)			117,400.00	117,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,434.38	152,834.38	331.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,434.38	152,834.38	331.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,434.38	152,834.38	331.3%
2) Ending Balance, June 30 (E + F1e)			152,834.38	270,234.38	76.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	152,834.38		
d) Unappropriated Amount		9790		270,234.38	

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	3,400.00	3,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	124,000.00	124,000.00	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			127,400.00	127,400.00	0.0%
TOTAL, REVENUES			127,400.00	127,400.00	0.0%

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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	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					
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			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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					
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)			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	127,400.00	127,400.00	0.0%
5) TOTAL, REVENUES			127,400.00	127,400.00	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		10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,400.00	117,400.00	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	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)			117,400.00	117,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,434.38	152,834.38	331.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,434.38	152,834.38	331.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,434.38	152,834.38	331.3%
2) Ending Balance, June 30 (E + F1e)			152,834.38	270,234.38	76.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	152,834.38		
d) Unappropriated Amount		9790		270,234.38	

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	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	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)			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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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			0.00	0.00	0.0%

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	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)					
			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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	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	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)			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	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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	5,228.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,228.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,228.00)	1,000.00	-123.7%
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)			(4,228.00)	1,000.00	-123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,823.48	15,595.48	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,823.48	15,595.48	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,823.48	15,595.48	-21.3%
2) Ending Balance, June 30 (E + F1e)			15,595.48	16,595.48	6.4%
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	15,595.48		
d) Unappropriated Amount		9790		16,595.48	

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	1,000.00	1,000.00	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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

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	5,228.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,228.00	0.00	-100.0%
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			5,228.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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		5,228.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,228.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,228.00)	1,000.00	-123.7%
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)			(4,228.00)	1,000.00	-123.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,823.48	15,595.48	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,823.48	15,595.48	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,823.48	15,595.48	-21.3%
2) Ending Balance, June 30 (E + F1e)			15,595.48	16,595.48	6.4%
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	15,595.48		
d) Unappropriated Amount		9790		16,595.48	

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	2,737,177.00	2,587,000.00	-5.5%
5) TOTAL, REVENUES			2,737,177.00	2,587,000.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	166,927.00	162,700.00	-2.5%
6) Capital Outlay		6000-6999	8,556,943.00	1,864,000.00	-78.2%
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			8,723,870.00	2,026,700.00	-76.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,986,693.00)	560,300.00	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,181,002.00	2,014,864.00	70.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,181,002.00)	(2,014,864.00)	70.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,167,695.00)	(1,454,564.00)	-79.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,894,495.31	5,726,800.31	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,894,495.31	5,726,800.31	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,894,495.31	5,726,800.31	-55.6%
2) Ending Balance, June 30 (E + F1e)			5,726,800.31	4,272,236.31	-25.4%
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	5,726,800.31		
d) Unappropriated Amount		9790		4,272,236.31	

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 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	2,249,000.00	2,249,000.00	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	347,000.00	323,000.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	141,177.00	15,000.00	-89.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,737,177.00	2,587,000.00	-5.5%
TOTAL, REVENUES			2,737,177.00	2,587,000.00	-5.5%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,900.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	162,027.00	162,700.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,927.00	162,700.00	-2.5%
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	8,535,954.00	1,864,000.00	-78.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,989.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,556,943.00	1,864,000.00	-78.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,723,870.00	2,026,700.00	-76.8%

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	1,181,002.00	2,014,864.00	70.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,181,002.00	2,014,864.00	70.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,181,002.00)	(2,014,864.00)	70.6%

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	2,737,177.00	2,587,000.00	-5.5%
5) TOTAL, REVENUES			2,737,177.00	2,587,000.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,723,820.00	2,026,700.00	-76.8%
9) Other Outgo	9000-9999	Except 7600-7699	50.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,723,870.00	2,026,700.00	-76.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,986,693.00)	560,300.00	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,181,002.00	2,014,864.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,181,002.00)	(2,014,864.00)	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)			(7,167,695.00)	(1,454,564.00)	-79.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,894,495.31	5,726,800.31	-55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,894,495.31	5,726,800.31	-55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,894,495.31	5,726,800.31	-55.6%
2) Ending Balance, June 30 (E + F1e)			5,726,800.31	4,272,236.31	-25.4%
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	5,726,800.31		
d) Unappropriated Amount		9790		4,272,236.31	

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	1,181,002.00	2,014,864.00	70.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,181,002.00	2,014,864.00	70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,181,002.00)	(2,014,864.00)	70.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,181,002.00	2,014,864.00	70.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,181,002.00	2,014,864.00	70.6%

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			2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
Resource Codes	Object Codes				
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	0.00	0.00	0.0%
	Other Subventions/In-Lieu Taxes	8572	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				
	Voted Indebtedness Levies				
	Secured Roll	8611	0.00	0.00	0.0%
	Unsecured Roll	8612	0.00	0.00	0.0%
	Prior Years' Taxes	8613	0.00	0.00	0.0%
	Supplemental Taxes	8614	0.00	0.00	0.0%
	Non-Ad Valorem Taxes				
	Other	8622	0.00	0.00	0.0%
	Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8629	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			0.00	0.00	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	0.00	0.00	0.0%
Debt Service - Interest		7438	1,041,002.00	1,499,864.00	44.1%
Other Debt Service - Principal		7439	140,000.00	515,000.00	267.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,181,002.00	2,014,864.00	70.6%
TOTAL, EXPENDITURES			1,181,002.00	2,014,864.00	70.6%

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	1,181,002.00	2,014,864.00	70.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,181,002.00	2,014,864.00	70.6%
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%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,181,002.00	2,014,864.00	70.6%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	1,181,002.00	2,014,864.00	70.6%
10) TOTAL, EXPENDITURES			1,181,002.00	2,014,864.00	70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,181,002.00)	(2,014,864.00)	70.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,181,002.00	2,014,864.00	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			1,181,002.00	2,014,864.00	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)			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	0.00	0.0%
4) Other Local Revenue		8600-8799	2,589,672.00	2,623,000.00	1.3%
5) TOTAL, REVENUES			2,589,672.00	2,623,000.00	1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	65,396.00	63,479.00	-2.9%
2) Classified Salaries		2000-2999	1,647,936.00	1,666,035.00	1.1%
3) Employee Benefits		3000-3999	335,154.00	339,342.00	1.2%
4) Books and Supplies		4000-4999	231,382.00	205,027.00	-11.4%
5) Services and Other Operating Expenses		5000-5999	172,776.00	156,670.00	-9.3%
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			2,452,644.00	2,430,553.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,028.00	192,447.00	40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			137,028.00	192,447.00	40.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,046,413.02	1,183,441.02	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,413.02	1,183,441.02	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,046,413.02	1,183,441.02	13.1%
2) Ending Net Assets, June 30 (E + F1e)			1,183,441.02	1,375,888.02	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	1,183,441.02		
d) Unappropriated Amount		9790		1,375,888.02	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	35,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,559,672.00	2,588,000.00	1.1%
TOTAL, OTHER LOCAL REVENUE			2,589,672.00	2,623,000.00	1.3%
TOTAL, REVENUES			2,589,672.00	2,623,000.00	1.3%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,917.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	63,479.00	63,479.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,396.00	63,479.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	211,300.00	194,163.00	-8.1%
Classified Supervisors' and Administrators' Salaries		2300	304,461.00	313,233.00	2.9%
Clerical, Technical and Office Salaries		2400	69,639.00	69,639.00	0.0%
Other Classified Salaries		2900	1,062,536.00	1,089,000.00	2.5%
TOTAL, CLASSIFIED SALARIES			1,647,936.00	1,666,035.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,510.00	8,946.00	5.1%
PERS		3201-3202	134,288.00	150,857.00	12.3%
OASDI/Medicare/Alternative		3301-3302	85,319.00	77,031.00	-9.7%
Health and Welfare Benefits		3401-3402	80,182.00	74,598.00	-7.0%
Unemployment Insurance		3501-3502	854.00	865.00	1.3%
Workers' Compensation		3601-3602	23,507.00	24,495.00	4.2%
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	2,494.00	2,550.00	2.2%
TOTAL, EMPLOYEE BENEFITS			335,154.00	339,342.00	1.2%
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	219,611.00	200,027.00	-8.9%
Noncapitalized Equipment		4400	11,771.00	5,000.00	-57.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,382.00	205,027.00	-11.4%

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	11,496.00	13,000.00	13.1%
Dues and Memberships		5300	550.00	550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,350.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,250.00	11,750.00	-11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,800.00	76,800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,030.00	49,355.00	-10.3%
Communications		5900	9,300.00	5,215.00	-43.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			172,776.00	156,670.00	-9.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,452,644.00	2,430,553.00	-0.9%

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	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%
(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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,589,672.00	2,623,000.00	1.3%
5) TOTAL, REVENUES			2,589,672.00	2,623,000.00	1.3%
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		2,452,644.00	2,430,553.00	-0.9%
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			2,452,644.00	2,430,553.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,028.00	192,447.00	40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			137,028.00	192,447.00	40.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,046,413.02	1,183,441.02	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,413.02	1,183,441.02	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,046,413.02	1,183,441.02	13.1%
2) Ending Net Assets, June 30 (E + F1e)			1,183,441.02	1,375,888.02	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	1,183,441.02		
d) Unappropriated Amount		9790		1,375,888.02	

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	1,400.00	1,400.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,400.00	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	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)			1,400.00	1,400.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	42,584.48	43,984.48	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,584.48	43,984.48	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			42,584.48	43,984.48	3.3%
2) Ending Net Assets, June 30 (E + F1e)			43,984.48	45,384.48	3.2%
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	43,984.48		
d) Unappropriated Amount		9790		45,384.48	

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	1,400.00	1,400.00	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			1,400.00	1,400.00	0.0%
TOTAL, REVENUES			1,400.00	1,400.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
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%
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 + 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,400.00	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	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)			1,400.00	1,400.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	42,584.48	43,984.48	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,584.48	43,984.48	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			42,584.48	43,984.48	3.3%
2) Ending Net Assets, June 30 (E + F1e)			43,984.48	45,384.48	3.2%
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	43,984.48		
d) Unappropriated Amount		9790		45,384.48	

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			4,041.81	4,041.81	4,041.81	4,041.81
a. Kindergarten	547.00	547.00				
b. Grades One through Three	1,779.44	1,779.44				
c. Grades Four through Six	1,715.37	1,715.37				
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	44.10	44.10	44.10	44.10	44.10	44.10
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91
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						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91	4,085.91
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
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)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

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: 225 9th Street

Date: June 20, 2008

Place: 14085 Mango Drive

Date: June 25, 2008

Time: 06:00 PM

Adoption Date: June 25, 2008

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Dena Whittington

Telephone: 858-523-6195

Title: Assistant Superintendent Business Services

E-mail: dwhittington@dmusd.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:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Dena Whittington

Title: Assistant Superintendent of Business

Telephone: 858-523-6195

E-mail: dwhittington@dmusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,237,436.00	301	0.00	303	20,237,436.00	305	14,322.00		307	20,223,114.00	309
2000 - Classified Salaries	5,324,374.00	311	0.00	313	5,324,374.00	315	169.00		317	5,324,205.00	319
3000 - Employee Benefits (Excluding 3800)	5,756,959.00	321	123,133.00	323	5,633,826.00	325	507.00		327	5,633,319.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,608,997.00	331	0.00	333	3,608,997.00	335	1,423,433.00		337	2,185,564.00	339
5000 - Services . . . & (7300) Direct Support	3,985,995.00	341	0.00	343	3,985,995.00	345	457,730.00		347	3,528,265.00	349
TOTAL					38,790,628.00	365	TOTAL			36,894,467.00	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	375
2. Salaries of Instructional Aides Per E.C. 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372)		3751 & 3752	393
10. Other Benefits (E.C. 22310)		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372			65.28%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.28%
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)	36,894,467.00
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	20,782,216.00	301	0.00	303	20,782,216.00	305	3,500.00		307	20,778,716.00	309
2000 - Classified Salaries	5,626,196.00	311	0.00	313	5,626,196.00	315	0.00		317	5,626,196.00	319
3000 - Employee Benefits (Excluding 3800)	6,009,973.00	321	180,000.00	323	5,829,973.00	325	392.00		327	5,829,581.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,183,877.00	331	0.00	333	2,183,877.00	335	769,677.00		337	1,414,200.00	339
5000 - Services . . . & 7300 - Indirect Costs	3,954,031.00	341	0.00	343	3,954,031.00	345	432,103.00		347	3,521,928.00	349
TOTAL					38,376,293.00	365	TOTAL			37,170,621.00	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	18,526,332.00	375
2. Salaries of Instructional Aides Per E.C. 41011.	2100	2,066,222.00	380
3. STRS.	3101 & 3102	1,516,854.00	382
4. PERS.	3201 & 3202	198,031.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	429,204.00	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,922,178.00	385
7. Unemployment Insurance.	3501 & 3502	10,325.00	390
8. Workers' Compensation Insurance.	3601 & 3602	291,848.00	392
9. OPEB, Active Employees (E.C. 41372).	3751 & 3752	0.00	
10. Other Benefits (E.C. 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		24,960,994.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		24,960,994.00	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.		67.15%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	67.15%
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).	37,170,621.00
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

37 68056 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	1,421,116.10		92,404.77	1,513,520.87
2. State Lottery Revenue	8560	452,056.00		82,192.00	534,248.00
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)		1,873,172.10	0.00	174,596.77	2,047,768.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	169.00			169.00
3. Employee Benefits	3000-3999	7.00			7.00
4. Books and Supplies	4000-4999	537,353.00		174,600.00	711,953.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		537,529.00	0.00	174,600.00	712,129.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,335,643.10	0.00	(3.23)	1,335,639.87

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

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

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	30,397,393.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		5,853.00	0.00%	5,853.00	0.00%	5,853.00
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		4,085.91	0.00%	4,085.91	0.00%	4,085.91
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		23,914,831.23	0.00%	23,914,831.23	0.00%	23,914,831.23
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		23,914,831.23	0.00%	23,914,831.23	0.00%	23,914,831.23
f. Deficit Factor (Form RL, line 16)		0.93010	0.00%	0.93010	0.00%	0.93010
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		22,243,184.53	0.00%	22,243,184.53	0.00%	22,243,184.53
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		8,366,073.00	18.17%	9,885,942.00	16.14%	11,481,805.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(220,625.00)	0.00%	(220,625.00)	0.00%	(220,625.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		8,760.00	0.00%	8,760.00	0.00%	8,760.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		30,397,392.53	5.00%	31,917,261.53	5.00%	33,513,124.53
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,729,516.00	0.00%	2,729,516.00	0.00%	2,729,516.00
4. Other Local Revenues	8600-8799	1,027,958.00	0.00%	1,027,958.00	0.00%	1,027,958.00
5. Other Financing Sources	8900-8999	(4,037,760.00)	-2.22%	(3,947,967.00)	8.79%	(4,295,158.00)
6. Total (Sum lines A1k thru A5)		30,117,106.53	5.34%	31,726,768.53	3.94%	32,975,440.53
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				18,588,826.00		19,146,490.00
b. Step & Column Adjustment				557,664.00		574,394.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,588,826.00	3.00%	19,146,490.00	3.00%	19,720,884.00
2. Classified Salaries						
a. Base Salaries				3,592,961.00		3,700,749.00
b. Step & Column Adjustment				107,788.00		111,022.00
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	3,592,961.00	3.00%	3,700,749.00	3.00%	3,811,771.00
3. Employee Benefits	3000-3999	5,113,177.00	0.00%	5,113,177.00	0.00%	5,113,177.00
4. Books and Supplies	4000-4999	1,233,095.00	2.80%	1,267,621.00	2.60%	1,300,579.00
5. Services and Other Operating Expenditures	5000-5999	2,685,236.00	2.80%	2,760,422.00	2.60%	2,832,192.00
6. Capital Outlay	6000-6999	126,430.00	2.80%	129,970.00	2.60%	133,349.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	29,686.00	0.00%	29,686.00	0.00%	29,686.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,347,290.00	2.48%	32,125,994.00	2.47%	32,919,517.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,230,183.47)		(399,225.47)		55,923.53
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,763,525.84		6,533,342.37		6,134,116.90
2. Ending Fund Balance (Sum lines C and D1)		6,533,342.37		6,134,116.90		6,190,040.43
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	20,000.00		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,166,831.00		1,193,996.00		1,221,720.00
c. Fund Balance Designations	9775, 9780	1,756,564.00		1,315,234.00		1,315,234.00
d. Undesignated/Unappropriated Balance	9790	3,589,947.84		3,604,886.90		3,633,086.43
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,533,342.84		6,134,116.90		6,190,040.43

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	1,166,831.00		1,193,996.00		1,221,720.00
b. Undesignated/Unappropriated Amount	9790	3,589,947.84		3,604,886.90		3,633,086.43
(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	1,318,493.55		1,318,493.00		1,318,493.00
3. Total Available Reserves (Sum lines E1 thru E2b)		6,075,272.39		6,117,375.90		6,173,299.43
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	340,008.00	0.00%	340,008.00	0.00%	340,008.00
2. Federal Revenues	8100-8299	717,177.00	0.00%	717,177.00	0.00%	717,177.00
3. Other State Revenues	8300-8599	1,048,915.00	0.00%	1,048,915.00	0.00%	1,048,915.00
4. Other Local Revenues	8600-8799	1,403,244.00	0.00%	1,403,244.00	0.00%	1,403,244.00
5. Other Financing Sources	8900-8999	4,037,760.00	-2.22%	3,947,967.00	8.79%	4,295,158.00
6. Total (Sum lines A1 thru A5)		7,547,104.00	-1.19%	7,457,311.00	4.66%	7,804,502.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,193,390.00		2,259,191.00
b. Step & Column Adjustment				65,801.00		67,775.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,193,390.00	3.00%	2,259,191.00	3.00%	2,326,966.00
2. Classified Salaries						
a. Base Salaries				2,033,235.00		2,094,232.00
b. Step & Column Adjustment				60,997.00		62,826.00
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	2,033,235.00	3.00%	2,094,232.00	3.00%	2,157,058.00
3. Employee Benefits	3000-3999	896,796.00	0.00%	896,796.00	0.00%	896,796.00
4. Books and Supplies	4000-4999	854,361.00	0.00%	854,361.00	0.00%	854,361.00
5. Services and Other Operating Expenditures	5000-5999	1,290,916.00	0.00%	1,290,916.00	0.00%	1,290,916.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,176.00	0.00%	88,176.00	0.00%	88,176.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	190,230.00	0.00%	190,230.00	0.00%	190,230.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,547,104.00	1.68%	7,673,902.00	1.70%	7,804,503.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(216,591.00)		(1.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		216,591.63		216,591.63		0.63
2. Ending Fund Balance (Sum lines C and D1)		216,591.63		0.63		(0.37)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	216,580.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	11.63		0.63		(0.37)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		216,591.63		0.63		(0.37)

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	30,737,401.00	4.94%	32,257,269.53	4.95%	33,853,132.53
2. Federal Revenues	8100-8299	717,177.00	0.00%	717,177.00	0.00%	717,177.00
3. Other State Revenues	8300-8599	3,778,431.00	0.00%	3,778,431.00	0.00%	3,778,431.00
4. Other Local Revenues	8600-8799	2,431,202.00	0.00%	2,431,202.00	0.00%	2,431,202.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		37,664,210.53	4.04%	39,184,079.53	4.07%	40,779,942.53
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				20,782,216.00		21,405,681.00
b. Step & Column Adjustment				623,465.00		642,169.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,782,216.00	3.00%	21,405,681.00	3.00%	22,047,850.00
2. Classified Salaries						
a. Base Salaries				5,626,196.00		5,794,981.00
b. Step & Column Adjustment				168,785.00		173,848.00
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	5,626,196.00	3.00%	5,794,981.00	3.00%	5,968,829.00
3. Employee Benefits	3000-3999	6,009,973.00	0.00%	6,009,973.00	0.00%	6,009,973.00
4. Books and Supplies	4000-4999	2,087,456.00	1.65%	2,121,982.00	1.55%	2,154,940.00
5. Services and Other Operating Expenditures	5000-5999	3,976,152.00	1.89%	4,051,338.00	1.77%	4,123,108.00
6. Capital Outlay	6000-6999	126,430.00	2.80%	129,970.00	2.60%	133,349.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	117,862.00	0.00%	117,862.00	0.00%	117,862.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	190,230.00	0.00%	190,230.00	0.00%	190,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,894,394.00	2.33%	39,799,896.00	2.32%	40,724,020.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,230,183.47)		(615,816.47)		55,922.53
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,980,117.47		6,749,934.00		6,134,117.53
2. Ending Fund Balance (Sum lines C and D1)		6,749,934.00		6,134,117.53		6,190,040.06
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	236,580.00		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,166,831.00		1,193,996.00		1,221,720.00
c. Fund Balance Designations	9775, 9780	1,756,564.00		1,315,234.00		1,315,234.00
d. Undesignated/Unappropriated Balance	9790	3,589,959.47		3,604,887.53		3,633,086.06
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,749,934.47		6,134,117.53		6,190,040.06

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	1,166,831.00		1,193,996.00		1,221,720.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	3,589,947.84		3,604,886.90		3,633,086.43
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(5.33)				
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	1,318,493.55		1,318,493.00		1,318,493.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,075,267.06		6,117,375.90		6,173,299.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.62%		15.37%		15.16%
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?	No					
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)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		4,085.91		4,085.91		4,085.91
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		38,894,394.00		39,799,896.00		40,724,020.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		38,894,394.00		39,799,896.00		40,724,020.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,166,831.82		1,193,996.88		1,221,720.60
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)		1,166,831.82		1,193,996.88		1,221,720.60
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	5,297.22	5,538.00
2. Inflation Increase	0041	241.00	315.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,538.22	5,853.00
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,538.22	5,853.00
b. Revenue Limit ADA	0033	4,085.91	4,085.91
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	22,628,668.48	23,914,831.23
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138		
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	22,628,668.48	23,914,831.23
DEFICIT CALCULATION			
16. Deficit Factor	0281	1.00000	0.93010
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	22,628,668.48	22,243,184.53
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	13,024.00	13,024.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	164,979.00	194,963.00
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)	---	(151,955.00)	(181,939.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	22,476,713.48	22,061,245.53

Description	Principal Appt. Software Data ID	2007-08 Estimated Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	29,224,124.00	30,622,282.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	29,224,124.00	30,622,282.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	4,264.00	4,264.00
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)	---	(4,264.00)	(4,264.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(4,264.00)	(4,264.00)
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(4,264.00)	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		

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

37 68056 0000000
Form SIAA

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	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					255,946.00	396,677.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,731.00	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					255,946.00	255,946.00		
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	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,181,002.00		
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					1,181,002.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

37 68056 0000000
Form SIAA

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	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	1,833,625.00	1,833,625.00	0.00	0.00

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

37 68056 000000
Form SIAB

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	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					0.00	190,230.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					190,230.00	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	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,014,864.00		
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					2,014,864.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

37 68056 0000000
Form SIAB

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 8310	Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	2,205,094.00	2,205,094.00		

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)	3,645.78	3,610.32	1.0%	Met
Second Prior Year (2006-07)	3,615.84	3,719.67	N/A	Met
First Prior Year (2007-08)	3,719.67	4,085.91	N/A	Met
Budget Year (2008-09) (Criterion 4A1, Step 2a)	4,085.91			

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)		3,645	3,734	N/A	Met
Second Prior Year (2006-07)		3,830	3,845	N/A	Met
First Prior Year (2007-08)		3,830	4,070	N/A	Met
Budget Year (2008-09)		5,010			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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)	3,609	3,734	96.7%
Second Prior Year (2006-07)	3,719	3,845	96.7%
First Prior Year (2007-08)	4,086	4,070	100.4%
		Historical Average Ratio:	97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.4%

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)	4,086	5,010	81.6%	Met
1st Subsequent Year (2009-10)	4,086	5,010	81.6%	Met
2nd Subsequent Year (2010-11)	4,086	5,010	81.6%	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)	5,538.22	5,853.00	5,853.00	5,853.00
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	1.00000	0.93010	0.93010	0.93010
c. Funded BRL per ADA (Step 1a times Step 1b)	5,538.22	5,443.88	5,443.88	5,443.88
d. Prior Year Funded BRL per ADA		5,538.22	5,443.88	5,443.88
e. Difference (Step 1c minus Step 1d)		(94.34)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-1.70%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	4,085.91	4,085.91	4,085.91	4,085.91
b. Prior Year Revenue Limit (Funded) ADA		4,085.91	4,085.91	4,085.91
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-1.70%	0.00%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	29,224,124.00	30,622,282.00	32,363,396.00	33,981,565.00
Percent Change from Previous Year		4.78%	5.69%	5.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.78% to 5.78%	4.69% to 6.69%	4.00% to 6.00%

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)	29,219,860.00	30,618,018.00	32,148,918.00	33,756,363.00
District's Projected Change in Revenue Limit:		4.78%	5.00%	5.00%
Basic Aid Standard:		3.78% to 5.78%	4.69% to 6.69%	4.00% to 6.00%
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)	21,603,671.45	24,908,536.15	86.7%
Second Prior Year (2006-07)	23,098,969.91	26,658,874.21	86.6%
First Prior Year (2007-08)	25,725,884.00	30,318,084.00	84.9%
	Historical Average Ratio:		86.1%

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)
	3.0%	3.0%	3.0%
	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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)	27,294,964.00	31,347,290.00	87.1%	Met
1st Subsequent Year (2009-10)	27,960,416.00	32,125,994.00	87.0%	Met
2nd Subsequent Year (2010-11)	28,645,832.00	32,919,517.00	87.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.70%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.70% to 8.30%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.70% to 3.30%	-5.00% to 5.00%	-5.00% to 5.00%

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)	726,596.00		
Budget Year (2008-09)	717,177.00	-1.30%	No
1st Subsequent Year (2009-10)	717,177.00	0.00%	No
2nd Subsequent Year (2010-11)	717,177.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2007-08)	4,285,865.00		
Budget Year (2008-09)	3,778,431.00	-11.84%	Yes
1st Subsequent Year (2009-10)	3,778,431.00	0.00%	No
2nd Subsequent Year (2010-11)	3,778,431.00	0.00%	No

Explanation:
(required if Yes)

At second interim Other State Revenues were reduced to \$4,093,501. Reduction in revenue is 7%.

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

First Prior Year (2007-08)	3,445,632.00		
Budget Year (2008-09)	2,431,202.00	-29.44%	Yes
1st Subsequent Year (2009-10)	2,431,202.00	0.00%	No
2nd Subsequent Year (2010-11)	2,431,202.00	0.00%	No

Explanation:
(required if Yes)

Local donations are not budgeted until received.

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

First Prior Year (2007-08)	3,512,576.00		
Budget Year (2008-09)	2,087,456.00	-40.57%	Yes
1st Subsequent Year (2009-10)	2,121,982.00	1.65%	No
2nd Subsequent Year (2010-11)	2,154,940.00	1.55%	No

Explanation:
(required if Yes)

Expenditures related to local donations are not budgeted until received.

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

First Prior Year (2007-08)	4,008,116.00		
Budget Year (2008-09)	3,976,152.00	-0.80%	No
1st Subsequent Year (2009-10)	4,051,338.00	1.89%	No
2nd Subsequent Year (2010-11)	4,123,108.00	1.77%	No

Explanation:
(required if Yes)

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)	8,458,093.00		
Budget Year (2008-09)	6,926,810.00	-18.10%	Not Met
1st Subsequent Year (2009-10)	6,926,810.00	0.00%	Met
2nd Subsequent Year (2010-11)	6,926,810.00	0.00%	Met

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

First Prior Year (2007-08)	7,520,692.00		
Budget Year (2008-09)	6,063,608.00	-19.37%	Not Met
1st Subsequent Year (2009-10)	6,173,320.00	1.81%	Met
2nd Subsequent Year (2010-11)	6,278,048.00	1.70%	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

At second iterim Other State Revenues were reduced to \$4,093,501. Reduction in revenue is 7%.

Explanation:

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

Local donations are not budgeted until received.

- 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)

Expenditures related to local donations are not budgeted until received.

Explanation:

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

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	157,754	190,000	Met

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

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

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

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

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

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

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

- 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?
 - 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)	38,894,394.00	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	38,894,394.00	1,166,831.82	1,069,954.00	Not Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

Will review and adjust at First Interim

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	996,184.00	1,174,886.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	7,465,335.61	6,391,827.29	5,872,211.29
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)	7,465,335.61	7,388,011.29	7,047,097.29
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,343,638.20	33,368,516.08	39,559,564.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	31,343,638.20	33,368,516.08	39,559,564.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	23.8%	22.1%	17.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.9%	7.4%	5.9%

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)	875,958.24	24,908,536.15	N/A	Met
Second Prior Year (2006-07)	1,935,279.14	26,658,874.21	N/A	Met
First Prior Year (2007-08)	(474,509.00)	30,574,030.00	1.6%	Met
Budget Year (2008-09) (Information only)	(1,230,183.00)	31,347,290.00		

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)

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)	5,426,797.00	5,426,797.46	N/A	Met
Second Prior Year (2006-07)	6,302,755.00	6,302,755.70	N/A	Met
First Prior Year (2007-08)	6,162,061.00	8,238,034.84	N/A	Met
Budget Year (2008-09) (Information only)	7,763,525.84			

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):	4,086	4,086	4,086
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	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)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	38,894,394.00	39,799,896.00	40,724,020.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	38,894,394.00	39,799,896.00	40,724,020.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,166,831.82	1,193,996.88	1,221,720.60
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)	1,166,831.82	1,193,996.88	1,221,720.60

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):		Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1.	General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	1,166,831.00	1,193,996.00	1,221,720.00
2.	General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	3,589,947.84	2,503,320.90	273,309.43
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)	(5.33)	0.00	0.00
4.	Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5.	Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	1,318,493.55	1,318,493.00	1,318,493.00
6.	District's Budgeted Reserves Amount (Lines C1 thru C5)	6,075,267.06	5,015,809.90	2,813,522.43
7.	District's Budgeted Reserves Percentage (Line 6 divided by Section 10B, Line 3)	15.6%	12.6%	6.9%
District's Reserve Standard (Section 10B, Line 7):		1,166,831.82	1,193,996.88	1,221,720.60
Status:		Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following 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)	(4,161,279.00)			
Budget Year (2008-09)	(4,037,760.00)	123,519.00	-3.0%	Met
1st Subsequent Year (2009-10)	(4,037,760.00)	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	(4,037,760.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2007-08)	22,121.00			
Budget Year (2008-09)	22,121.00	0.00	0.0%	Met
1st Subsequent Year (2009-10)	22,121.00	0.00	0.0%	Met
2nd Subsequent Year (2010-11)	22,121.00	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.

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	various	03-8011	03-7438 and 03-7439	402,717
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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	128,338	117,857	99,401	88,175
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	128,338	117,857	99,401	88,175
------------------------	---------	---------	--------	--------

Has total annual payment increased over prior year (2007-08)?	No	No	No
---	----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

2,541,685.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

3,005,580.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Jun 01, 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)

523,118.00

1st Subsequent Year
(2009-10)

523,118.00

2nd Subsequent Year
(2010-11)

523,118.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

180,000.00

180,000.00

180,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

180,000.00

180,000.00

180,000.00

- d. Number of retirees receiving OPEB benefits

15

15

15

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)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	225.0	228.0	228.0	228.0

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?

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

300,000

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)
No	No	No
8,048	8,048	8,048
100%	100%	100%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
792,252	792,250	8,160,017
3.0%	3.0%	3.0%

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)
No	No	No
No	No	No

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				

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

7. Amount included for any tentative salary increases

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

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)

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:

--

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)

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)

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				

**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

4. Amount included for any tentative salary increases

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

**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)

**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)

**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)

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

The FISCAL REPORT *an informational update*

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Volume 28

For Publication Date: June 6, 2008

No. 12

Ask SSC . . .

When Is It Appropriate to Make the Flexibility Transfers?

- Q.** The May Revision materials included information on Slide 3-7 regarding an option to sweep restricted ending fund balances into the unrestricted budget (in other words, directing carryover funds to build up the unrestricted ending balance). It is very likely that we will not have a State Budget by the time we have to close our 2007-08 books in mid-August. Can you clarify whether the option to redirect restricted ending fund balances should occur during the 2007-08 year-end closing, or be done to reduce the beginning balance in 2008-09? The only difference is the accounting period when the transfers are posted in our general ledger.
- A.** You are correct that there is an accounting period difference. The bigger issue is that the option to redirect restricted ending fund balances is provided in the proposed 2008-09 Budget, not in 2007-08; therefore, there should be no transfers of categorical ending fund balances in 2007-08 as part of the closing entries. (Note, the AB 825, Mega-Item, and Federal transfer flexibility does apply to 2007-08 and beyond, but such transfers are based on award amounts for the year and do not include ending fund balances.)

The intent of the information in the May Revision for closing the books for 2007-08 was for planning purposes for the new fiscal year. From a strategic standpoint, a local education agency (LEA) can plan for projected ending fund balances from one year to be utilized in the budget year to support programs that may be in jeopardy of being reduced or eliminated. We expect that the flexibility, if available, will be very much like what was experienced in 2003-04—the California Department of Education will establish a specific Object Code designed for tracking the transfers to be reported to the Legislature. The transfers can occur at any point during 2008-09, so it would be possible to recognize the restricted ending balances as part of the unrestricted ending balance early in the 2008-09 fiscal year, presuming the Budget Act and related legislation are passed.

There are many considerations that should be made prior to taking advantage of the flexibility should it become available, including but not limited to the impact on the restricted funded program activities, whether there was a prior plan in place for the funds, and what, if any, impact the shift will have on allocations to sites.

—Michele Huntoon, CPA, and Jannelle Kubinec

The FISCAL REPORT *an informational update*

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Volume 28

For Publication Date: June 6, 2008

No. 12

Ask SSC . . .

How Should We Treat the Deferred Maintenance Match under the Proposed Flexibility?

- Q.** Some districts accrue the deferred maintenance match in the year before the final amount is determined and cash received. Does the flexibility referred to in 2008-09 mean cash to be received in 2008-09 or cash to be received in 2009-10 but determined based on 2008-09 data?
- A.** As you are probably aware, this is an Administration proposal and many of the details are not available at this time. We have talked with both the California Department of Education (CDE) and the Office of Public School Construction (OPSC) to confirm our understanding of the proposal for the deferred maintenance local match.

We know that the funds are provided to local educational agencies (LEAs) one year in arrears, which means that LEAs recognize an expenditure for the match via an accrual prior to closing, and then make the actual cash transfer before the September 30 deadline. However, because of the nature of this funding and its appropriation from the state, it is somewhat disconnected and causing confusion in the field due to lack of available details.

Our suggestion at this point in time—and until more detailed information is available—is to accrue the local match in 2007-08, pending official notification of the exact procedure to be followed. We will keep you updated as further information becomes available; however, we are not betting on an on-time Budget. Any projections of an approved Budget at this time would be speculative at best.

—Michele Huntoon, CPA, and Lewis Wiley

2008-09
REVENUE LIMIT PROJECTION
May 28, 2008

REVISED 05-29-08

School Districts	A	B	C	D	E
	2007-08	2008-09	2008-09	2008-09	2008-09
	Base	Adjusted	COLA	Base	Revenue
	Revenue	Equalization	Increase	R/L	Limit
	Limit	Aid	5.66%	(A-1)	ADA
	0025	0525	0041	0024	0061
Elementary School Districts					
Alpine Union	5,537.68	0.00	315	5,852.68	2,066.01
Bonsall Union	5,537.60	0.00	315	5,852.60	1,710.69
Cajon Valley Union	5,540.89	0.00	315	5,855.89	15,389.03
Cardiff	5,518.54	0.00	315	5,833.54	684.13
Chula Vista Elementary	5,530.25	0.00	315	5,845.25	21,729.05
Dehesa	5,641.73	0.00	315	5,956.73	160.69
Del Mar Union	5,538.34	0.00	315	5,853.34	3,925.04
Encinitas Union	5,541.70	0.00	315	5,856.70	5,122.03
Escondido Union	5,534.60	0.00	315	5,849.60	17,503.69
Fallbrook Union Elementary	5,528.69	0.00	315	5,843.69	5,268.06
Jamul-Dulzura Union	5,534.42	0.00	315	5,849.42	953.73
Julian Union	5,545.61	0.00	315	5,860.61	372.17
La Mesa-Spring Valley	5,542.05	0.00	315	5,857.05	12,434.17
Lakeside Union Elementary	5,537.49	0.00	315	5,852.49	3,805.19
Lemon Grove	5,552.52	0.00	315	5,867.52	3,812.94
National	5,537.48	0.00	315	5,852.48	5,554.13
Rancho Santa Fe	5,513.98	0.00	315	5,828.98	737.22
San Pasqual Union	5,622.21	0.00	315	5,937.21	579.51
San Ysidro	5,562.46	0.00	315	5,877.46	4,672.92
Santee	5,548.11	0.00	315	5,863.11	6,022.67
Solana Beach	5,516.57	0.00	315	5,831.57	2,647.48
South Bay Union	5,541.31	0.00	315	5,856.31	7,716.36
Spencer Valley	6,481.63	0.00	315	6,796.63	0.00
Vallecitos	5,530.60	0.00	315	5,845.60	207.88
High School Districts					
Escondido Union High	6,693.53	0.00	379	7,072.53	7,745.29
Fallbrook Union High	6,686.10	0.00	379	7,065.10	3,102.59
Grossmont Union High	6,689.00	0.00	379	7,068.00	18,383.36
Julian Union High	7,045.65	0.00	379	7,424.65	6.83
San Dieguito Union High	6,640.08	0.00	379	7,019.08	11,990.83
Sweetwater Union High	6,659.78	0.00	379	7,038.78	39,073.77
Unified School Districts					
Borrego Springs Unified	6,417.14	0.00	329	6,746.14	293.65
Carlsbad Unified	5,775.31	0.00	329	6,104.31	10,261.84
Coronado Unified	5,773.72	0.00	329	6,102.72	2,884.44
Mt. Empire Unified	5,799.35	0.00	329	6,128.35	1,462.26
Oceanside Unified	5,773.66	0.00	329	6,102.66	19,163.29
Poway Unified	5,780.97	0.00	329	6,109.97	32,028.71
Ramona Unified	5,787.41	0.00	329	6,116.41	6,436.19
San Diego Unified	5,786.66	0.00	329	6,115.66	110,104.68
San Marcos Unified	5,770.78	0.00	329	6,099.78	16,757.00
Valley Center-Pauma Unified	6,223.09	0.00	329	6,552.09	4,188.18
Vista Unified	5,776.61	0.00	329	6,105.61	22,318.61
Warner Unified	6,213.01	0.00	329	6,542.01	126.29

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School Districts	F 2008-09 Non-Public School ADA 0026, 0535, 0538, 0538	G Comm. Schools ADA (Run by District) 0008	H 2008-09 Special Ed ADA (Run by COE) 0029, 0030	I Comm. Schools ADA (Run by COE) 0028	J 2008-09 Total R/L ADA (A-2) 0033	K 2008-09 Total Base R/L (B-1) 0269
Elementary School Districts						
Alpine Union	2.35	5.00	0.00	0.00	2,073.36	12,134,713
Bonsall Union	0.91	0.00	0.09	0.47	1,712.16	10,020,588
Cajon Valley Union	50.27	21.65	0.00	0.53	15,461.48	90,540,726
Cardiff	0.00	0.00	0.00	1.73	685.86	4,000,992
Chula Vista Elementary	18.29	0.00	0.00	15.04	21,762.38	127,206,552
Dehesa	0.00	0.00	0.00	0.00	160.69	957,187
Del Mar Union	0.00	0.00	0.00	0.19	3,925.23	22,975,706
Encinitas Union	3.13	0.00	0.00	6.60	5,131.76	30,055,179
Escondido Union	1.65	30.00	0.00	1.42	17,536.76	102,583,031
Fallbrook Union Elementary	1.83	6.21	0.44	1.29	5,277.83	30,842,002
Jamul-Dulzura Union	0.00	0.00	0.00	0.00	953.73	5,578,767
Julian Union	0.00	0.00	0.00	0.00	372.17	2,181,143
La Mesa-Spring Valley	31.75	3.89	0.00	0.00	12,469.81	73,036,301
Lakeside Union Elementary	9.19	0.00	0.00	0.00	3,814.38	22,323,621
Lemon Grove	8.31	0.00	0.00	4.94	3,826.19	22,450,246
National	1.89	0.00	2.38	3.91	5,562.31	32,553,308
Rancho Santa Fe	0.30	0.00	0.00	0.00	737.52	4,298,989
San Pasqual Union	0.00	0.00	0.00	0.00	579.51	3,440,673
San Ysidro	9.22	8.81	0.00	1.45	4,692.40	27,579,393
Santee	9.17	18.24	0.00	0.00	6,050.08	35,472,285
Solana Beach	0.00	0.00	0.00	1.71	2,649.19	15,448,937
South Bay Union	2.46	0.00	0.00	6.47	7,725.29	45,241,693
Spencer Valley	0.00	0.00	0.00	0.00	0.00	0
Vallecitos	0.00	1.42	0.00	0.00	209.30	1,223,484
High School Districts						
Escondido Union High	25.13	0.00	0.49	0.00	7,770.91	54,959,994
Fallbrook Union High	7.44	0.00	1.18	0.00	3,111.21	21,981,010
Grossmont Union High	155.24	43.06	0.00	1.10	18,582.76	131,342,948
Julian Union High	0.00	1.13	0.00	0.00	7.96	59,100
San Dieguito Union High	31.21	0.00	1.87	6.45	12,030.36	84,442,059
Sweetwater Union High	87.15	110.28	28.25	5.41	39,304.86	276,658,262
Unified School Districts						
Borrego Springs Unified	0.00	7.18	0.00	0.00	300.83	2,029,441
Carlsbad Unified	23.21	0.00	2.77	5.60	10,293.42	62,834,227
Coronado Unified	8.48	0.00	0.00	1.29	2,894.21	17,662,553
Mt. Empire Unified	5.43	6.91	0.00	0.00	1,474.60	9,036,865
Oceanside Unified	29.11	4.09	7.88	6.43	19,210.80	117,236,981
Poway Unified	116.51	0.00	6.84	4.02	32,156.08	196,472,684
Ramona Unified	14.62	0.00	1.31	0.00	6,452.12	39,463,811
San Diego Unified	372.71	68.12	0.00	14.59	110,560.10	676,147,981
San Marcos Unified	23.40	0.00	2.54	34.42	16,817.36	102,582,196
Valley Center-Pauma Unified	3.55	0.00	0.11	3.36	4,195.20	27,487,328
Vista Unified	67.99	0.00	8.51	1.29	22,396.40	136,743,684
Warner Unified	0.00	0.00	0.00	0.00	126.29	826,190

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School Districts	L Allowance For Nec Small Elem School (B-2) 0489	M Allowance For Nec Small High School (B-2) 0489	N 2008-09 Small Elem/High ADA Informational 0543 or 0544	O Total Base R/L Plus Nec Sm. School Allowances (B-3) 0213	P Increase in R/L for Meals for Needy (B-5) 0090
Elementary School Districts					
Alpine Union	0	0	0.00	12,134,713	7,749
Bonsall Union	0	0	0.00	10,020,588	0
Cajon Valley Union	0	0	0.00	90,540,726	213,549
Cardiff	0	0	0.00	4,000,992	0
Chula Vista Elementary	0	0	0.00	127,206,552	467,560
Dehesa	0	0	0.00	957,187	0
Del Mar Union	0	0	0.00	22,975,706	0
Encinitas Union	0	0	0.00	30,055,179	0
Escondido Union	0	0	0.00	102,583,031	0
Fallbrook Union Elementary	0	0	0.00	30,842,002	0
Jamul-Dulzura Union	0	0	0.00	5,578,767	42,123
Julian Union	0	0	0.00	2,181,143	0
La Mesa-Spring Valley	0	0	0.00	73,036,301	0
Lakeside Union Elementary	0	0	0.00	22,323,621	0
Lemon Grove	0	0	0.00	22,450,246	0
National	0	0	0.00	32,553,308	271,068
Rancho Santa Fe	0	0	0.00	4,298,989	0
San Pasqual Union	0	0	0.00	3,440,673	0
San Ysidro	0	0	0.00	27,579,393	0
Santee	0	0	0.00	35,472,285	0
Solana Beach	0	0	0.00	15,448,937	0
South Bay Union	0	0	0.00	45,241,693	0
Spencer Valley	271,820	0	27.26	271,820	0
Vallecitos	0	0	0.00	1,223,484	0
High School Districts					
Escondido Union High	0	0	0.00	54,959,994	0
Fallbrook Union High	0	0	0.00	21,981,010	0
Grossmont Union High	0	0	0.00	131,342,948	0
Julian Union High	0	1,591,246	183.29	1,650,346	0
San Dieguito Union High	0	0	0.00	84,442,059	0
Sweetwater Union High	0	0	0.00	276,658,262	451,656
Unified School Districts					
Borrego Springs Unified	0	1,489,809	147.34	3,519,250	278,729
Carlsbad Unified	0	0	0.00	62,834,227	0
Coronado Unified	0	0	0.00	17,662,553	37,053
Mt. Empire Unified	414,254	0	55.50	9,451,119	0
Oceanside Unified	0	0	0.00	117,236,981	134,507
Poway Unified	0	0	0.00	196,472,684	0
Ramona Unified	0	0	0.00	39,463,811	0
San Diego Unified	0	0	0.00	676,147,981	0
San Marcos Unified	0	0	0.00	102,582,196	0
Valley Center-Pauma Unified	0	0	0.00	27,487,328	0
Vista Unified	0	0	0.00	136,743,684	1,960,947
Warner Unified	0	820,586	62.52	1,646,776	0

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School Districts	Q Beginning Teacher Salary Funding (B-9) 0138	R Total R/L (Pre-Deficit) (C-1) 0082	S Deficit applied to R/L (C-2) 0281	T Total R/L Deficited (C-3) 0284
Elementary School Districts				
Alpine Union	48,778	12,191,240	0.94643	11,538,155
Bonsall Union	32,914	10,053,502	0.94643	9,514,936
Cajon Valley Union	316,485	91,070,760	0.94643	86,192,099
Cardiff	9,320	4,010,312	0.94643	3,795,480
Chula Vista Elementary	445,169	128,119,281	0.94643	121,255,931
Dehesa	8,134	965,321	0.94643	913,609
Del Mar Union	0	22,975,706	0.94643	21,744,897
Encinitas Union	133,967	30,189,146	0.94643	28,571,913
Escondido Union	358,558	102,941,589	0.94643	97,427,008
Fallbrook Union Elementary	108,002	30,950,004	0.94643	29,292,012
Jamul-Dulzura Union	57,777	5,678,667	0.94643	5,374,461
Julian Union	7,618	2,188,761	0.94643	2,071,509
La Mesa-Spring Valley	100,756	73,137,057	0.94643	69,219,105
Lakeside Union Elementary	78,080	22,401,701	0.94643	21,201,642
Lemon Grove	78,221	22,528,467	0.94643	21,321,617
National	113,732	32,938,108	0.94643	31,173,614
Rancho Santa Fe	5,959	4,304,948	0.94643	4,074,332
San Pasqual Union	62,518	3,503,191	0.94643	3,315,525
San Ysidro	96,024	27,675,417	0.94643	26,192,845
Santee	48,885	35,521,170	0.94643	33,618,301
Solana Beach	54,194	15,503,131	0.94643	14,672,628
South Bay Union	155,924	45,397,617	0.94643	42,965,667
Spencer Valley	21,815	293,635	0.94643	277,905
Vallecitos	1,691	1,225,175	0.94643	1,159,542
High School Districts				
Escondido Union High	159,061	55,119,055	0.94643	52,166,327
Fallbrook Union High	25,129	22,006,139	0.94643	20,827,270
Grossmont Union High	380,367	131,723,315	0.94643	124,666,897
Julian Union High	9,113	1,659,459	0.94643	1,570,562
San Dieguito Union High	97,138	84,539,197	0.94643	80,010,432
Sweetwater Union High	803,881	277,913,799	0.94643	263,025,957
Unified School Districts				
Borrego Springs Unified	7,888	3,805,867	0.94643	3,601,987
Carlsbad Unified	83,103	62,917,330	0.94643	59,546,849
Coronado Unified	98,533	17,798,139	0.94643	16,844,693
Mt. Empire Unified	95,428	9,546,547	0.94643	9,035,139
Oceanside Unified	392,953	117,764,441	0.94643	111,455,800
Poway Unified	657,145	197,129,829	0.94643	186,569,584
Ramona Unified	159,013	39,622,824	0.94643	37,500,229
San Diego Unified	2,262,867	678,410,848	0.94643	642,068,379
San Marcos Unified	243,159	102,825,355	0.94643	97,317,001
Valley Center-Pauma Unified	85,805	27,573,133	0.94643	26,096,040
Vista Unified	458,254	139,162,885	0.94643	131,707,929
Warner Unified	3,865	1,650,641	0.94643	1,562,216

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School Districts	U 2008-09 Projected Unemploy Expend 0012	V 1975-76 Actual Unemploy Expend 0526	W Incr. in R/L for Unempl Exp (D-1) 0060	X PERS Reduction to R/L (D-4) 0195	Y 2008-09 Total R/L (E-1) 0088
Elementary School Districts					
Alpine Union	38,858	1,031	37,827	-59,012	11,516,970
Bonsall Union	34,115	2,635	31,480	-56,209.00	9,490,207
Cajon Valley Union	321,433	12,009	309,424	-683,622	85,817,901
Cardiff	15,716	1,894	13,822	-33,476	3,775,826
Chula Vista Elementary	428,947	17,999	410,948	-935,765	120,731,114
Dehesa	4,114	360	3,754	-13,445	903,918
Del Mar Union	84,489	1,101	83,388	-194,963	21,633,322
Encinitas Union	99,817	4,755	95,062	-109,396	28,557,579
Escondido Union	304,372	25,890	278,482	-593,831	97,111,659
Fallbrook Union Elementary	276,653	4,890	271,763	-207,039	29,356,736
Jamul-Dulzura Union	19,164	1,305	17,859	-46,010	5,346,310
Julian Union	10,202	397	9,805	-9,680	2,071,634
La Mesa-Spring Valley	259,445	10,464	248,981	-535,671	68,932,415
Lakeside Union Elementary	108,489	3,571	104,918	-137,830	21,168,730
Lemon Grove	58,442	2,079	56,363	-129,739	21,248,241
National	133,463	17,173	116,290	-222,216	31,067,688
Rancho Santa Fe	22,020	479	21,541	-45,233	4,050,640
San Pasqual Union	9,591	65	9,526	-21,973	3,303,078
San Ysidro	90,312	1,867	88,445	-179,605	26,101,685
Santee	113,281	14,023	99,258	-218,043	33,499,516
Solana Beach	129,257	836	128,421	-161,041	14,640,008
South Bay Union	161,836	17,541	144,295	-293,823	42,816,139
Spencer Valley	1,098	29	1,069	-1,987	276,987
Vallecitos	9,474	619	8,855	-9,458	1,158,939
High School Districts					
Escondido Union High	142,148	4,103	138,045	-353,708	51,950,664
Fallbrook Union High	63,703	1,970	61,733	-125,439	20,763,564
Grossmont Union High	557,285	38,308	518,977	-1,370,263	123,815,611
Julian Union High	18,152	1,005	17,147	-18,394	1,569,315
San Dieguito Union High	231,300	8,744	222,556	-504,190	79,728,798
Sweetwater Union High	847,835	45,635	802,200	-1,588,897	262,239,260
Unified School Districts					
Borrego Springs Unified	13,002	68	12,934	-22,841	3,592,080
Carlsbad Unified	186,095	6,591	179,504	-344,879	59,381,474
Coronado Unified	52,662	5,090	47,572	-102,060	16,790,205
Mt. Empire Unified	33,640	3,112	30,528	-76,904	8,988,763
Oceanside Unified	392,248	31,390	360,858	-860,633	110,956,025
Poway Unified	583,968	14,750	569,218	-1,177,441	185,961,361
Ramona Unified	115,514	6,023	109,491	-255,151	37,354,569
San Diego Unified	3,405,828	117,014	3,288,814	-4,736,443	640,620,750
San Marcos Unified	268,308	4,694	263,614	-562,177	97,018,438
Valley Center-Pauma Unified	80,369	3,995	76,374	-175,388	25,997,026
Vista Unified	482,251	19,172	463,079	-860,617	131,310,391
Warner Unified	12,496	1,062	11,434	-15,452	1,558,198

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School Districts	Z 2008-09 Projected Local Prop. Taxes + Misc. Tax(if any) 0590	AA Less Charter In-Lieu Taxes 0595	AB 2008-09 Total Local Revenue (E-2) 0126	AC Charter Gen Block Grant Adj. Out - Unified (E-3) 0293	AD 2008-09 State Aid Portion of R/L (E-4) 0111	AE Transfer of Spec Ed To County Office 0452	AF Transfer of Comm. Sch To County Office 0458
Elementary School Districts							
Alpine Union	4,230,428	0	4,230,428	0	7,286,542	0	0
Bonsall Union	5,195,561	-348,053	4,847,508	0	4,642,699	-480	-2,603
Cajon Valley Union	27,610,152	-1,500,536	26,109,616	0	59,708,285	0	-2,937
Cardiff	5,463,885	0	5,463,885	0	0	0	-9,551
Chula Vista Elementary	83,030,296	-14,654,901	68,375,395	0	52,355,719	0	-83,203
Dehesa	796,283	-638,912	157,371	0	746,547	0	0
Del Mar Union	32,362,369	0	32,362,369	0	0	0	-1,053
Encinitas Union	33,653,093	-1,549,610	32,103,483	0	0	0	-36,584
Escondido Union	36,309,350	-2,097,196	34,212,154	0	62,899,505	0	-7,861
Fallbrook Union Elementary	16,356,309	0	16,356,309	0	13,000,427	-2,340	-7,135
Jamul-Dulzura Union	2,754,729	-695,398	2,059,331	0	3,286,979	0	0
Julian Union	1,846,894	-1,529,717	317,177	0	1,754,457	0	0
La Mesa-Spring Valley	24,766,595	0	24,766,595	0	44,165,820	0	0
Lakeside Union Elementary	7,679,710	-511,006	7,168,704	0	14,000,026	0	0
Lemon Grove	5,086,122	0	5,086,122	0	16,162,119	0	-27,433
National	4,818,499	-117,428	4,701,071	0	26,366,617	-12,661	-21,657
Rancho Santa Fe	8,143,457	0	8,143,457	0	0	0	0
San Pasqual Union	1,170,492	0	1,170,492	0	2,132,586	0	0
San Ysidro	15,096,278	0	15,096,278	0	11,005,407	0	-8,066
Santee	10,936,085	0	10,936,085	0	22,563,431	0	0
Solana Beach	28,619,072	0	28,619,072	0	0	0	-9,438
South Bay Union	9,429,864	0	9,429,864	0	33,386,275	0	-35,861
Spencer Valley	330,339	-323,535	6,804	0	270,183	0	0
Vallecitos	720,510	-227,256	493,254	0	665,685	0	0
High School Districts							
Escondido Union High	22,987,914	-2,594,983	20,392,931	0	31,557,733	-3,110	0
Fallbrook Union High	13,017,609	0	13,017,609	0	7,745,955	-7,492	0
Grossmont Union High	82,064,793	-14,909,029	67,155,764	0	56,659,847	0	-7,358
Julian Union High	1,628,461	-1,479,496	148,965	0	1,420,350	0	0
San Dieguito Union High	74,563,748	0	74,563,748	0	5,165,050	-11,862	-42,848
Sweetwater Union High	71,472,262	-468,368	71,003,894	0	191,235,366	-179,305	-36,040
Unified School Districts							
Borrego Springs Unified	2,114,110	0	2,114,110	0	1,477,970	0	0
Carlsbad Unified	62,809,344	0	62,809,344	0	0	-15,310	-32,353
Coronado Unified	3,372,432	0	3,372,432	0	13,417,773	0	-7,451
Mt. Empire Unified	5,653,936	0	5,653,936	0	3,334,827	0	0
Oceanside Unified	46,144,043	-2,260,162	43,883,881	0	67,072,144	-43,600	-37,138
Poway Unified	111,955,864	0	111,955,864	0	74,005,497	-37,774	-23,246
Ramona Unified	18,181,642	0	18,181,642	0	19,172,927	-7,238	0
San Diego Unified	522,780,306	-54,562,420	468,217,886	0	172,402,864	0	-84,448
San Marcos Unified	34,025,349	-448,920	33,576,429	0	63,442,009	-14,033	-198,707
Valley Center-Pauma Unified	15,972,678	-209,218	15,763,460	0	10,233,566	-653	-20,836
Vista Unified	56,383,157	-7,111,855	49,271,302	0	82,039,089	-47,052	-7,454
Warner Unified	1,062,913	0	1,062,913	0	495,285	0	0

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School Districts	AG	AH	AI	AJ	AK
	2008-09 Sch Dist of Choice/Basic Aid Charter Adj	2008-09 Total State Aid Object 8011	2008-09 Core Revenue Programs	2008-09 Remedial Instructional Programs	2008-09 Pupil Prom., Retention & Low STAR
	0266		0374	0379	0394
Elementary School Districts					
Alpine Union	0	7,286,542	29,833	0	8,103
Bonsall Union	0	4,639,616	0	10,461	44,132
Cajon Valley Union	0	59,705,348	223,927	149,259	115,991
Cardiff	22,966	13,415	0	0	0
Chula Vista Elementary	0	52,272,516	198,911	0	193,999
Dehesa	0	746,547	3,199	0	14,995
Del Mar Union	0	-1,053	0	0	0
Encinitas Union	530,410	493,826	76,033	0	61,353
Escondido Union	0	62,891,644	93,024	81,600	388,416
Fallbrook Union Elementary	0	12,990,952	66,312	78,271	102,073
Jamul-Dulzura Union	0	3,286,979	13,940	3,949	19,113
Julian Union	0	1,754,457	4,968	3,733	8,466
La Mesa-Spring Valley	0	44,165,820	154,334	132,437	299,195
Lakeside Union Elementary	0	14,000,026	59,177	72,934	98,359
Lemon Grove	0	16,134,686	0	49,001	0
National	0	26,332,299	1,672	0	65,849
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	0	2,132,586	4,251	0	0
San Ysidro	0	10,997,341	12,265	126,819	79,956
Santee	0	22,563,431	7,565	0	4,202
Solana Beach	0	-9,438	38,289	0	0
South Bay Union	0	33,350,414	113,680	0	94,035
Spencer Valley	0	270,183	0	0	0
Vallecitos	0	665,685	4,968	7,589	11,520
High School Districts					
Escondido Union High	0	31,554,623	78,624	710,924	0
Fallbrook Union High	0	7,738,463	43,340	599,650	0
Grossmont Union High	0	56,652,489	185,434	5,480,460	0
Julian Union High	0	1,420,350	4,968	10,522	0
San Dieguito Union High	0	5,110,340	174,030	1,158,626	0
Sweetwater Union High	0	191,020,021	594,981	6,483,087	955,449
Unified School Districts					
Borrego Springs Unified	0	1,477,970	6,349	53,085	23,372
Carlsbad Unified	0	-47,663	149,876	612,098	145,527
Coronado Unified	0	13,410,322	41,958	112,445	16,122
Mt. Empire Unified	0	3,334,827	10,942	89,038	28,374
Oceanside Unified	0	66,991,406	283,105	813,683	12,186
Poway Unified	0	73,944,477	464,404	1,460,314	43,641
Ramona Unified	0	19,165,689	96,224	425,928	121,499
San Diego Unified	0	172,318,416	1,646,804	4,593,244	1,188,297
San Marcos Unified	0	63,229,269	238,374	469,200	75,787
Valley Center-Pauma Unified	0	10,212,077	43,079	207,803	28,628
Vista Unified	0	81,984,583	327,072	1,129,279	539,156
Warner Unified	0	495,285	4,968	3,297	0

2008-09
REVENUE LIMIT PROJECTION
May 28, 2008

REVISED 05-29-08

School Districts	AL 2008-09 Apprentice Allowance	AM 2008-09 Community Day School	AN 2008-09 Total in Object 8311	AO 2008-09 Total in Object 8011+8311	AP Impact of Deficit (T - R)
	0570	0578			
Elementary School Districts					
Alpine Union	0	85,935	123,871	7,410,413	-653,085
Bonsall Union	0	0	54,593	4,694,209	-538,566
Cajon Valley Union	0	104,562	593,739	60,299,087	-4,878,661
Cardiff	0	0	0	13,415	0
Chula Vista Elementary	0	0	392,910	52,665,426	-6,863,350
Dehesa	0	0	18,194	764,741	-51,712
Del Mar Union	0	0	0	-1,053	0
Encinitas Union	0	0	137,386	631,212	0
Escondido Union	0	137,577	700,617	63,592,261	-5,514,581
Fallbrook Union Elementary	0	28,140	274,796	13,265,748	-1,657,992
Jamul-Dulzura Union	0	0	37,002	3,323,981	-304,206
Julian Union	0	0	17,167	1,771,624	-117,252
La Mesa-Spring Valley	0	17,879	603,845	44,769,665	-3,917,952
Lakeside Union Elementary	0	0	230,470	14,230,496	-1,200,059
Lemon Grove	0	0	49,001	16,183,687	-1,206,850
National	0	0	67,521	26,399,820	-1,764,494
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	0	0	4,251	2,136,837	-187,666
San Ysidro	0	41,561	260,601	11,257,942	-1,482,572
Santee	0	86,048	97,815	22,661,246	-1,902,869
Solana Beach	0	0	38,289	28,851	0
South Bay Union	0	0	207,715	33,558,129	-2,431,950
Spencer Valley	0	0	0	270,183	-15,730
Vallecitos	0	0	24,077	689,762	-65,633
High School Districts					
Escondido Union High	0	0	789,548	32,344,171	-2,952,728
Fallbrook Union High	0	0	642,990	8,381,453	-1,178,869
Grossmont Union High	258,652	172,709	6,097,255	62,749,744	-7,056,418
Julian Union High	0	85,893	101,383	1,521,733	-88,897
San Dieguito Union High	0	0	1,332,656	6,442,996	-4,528,765
Sweetwater Union High	30,429	511,852	8,575,798	199,595,819	-14,887,842
Unified School Districts					
Borrego Springs Unified	0	62,097	144,903	1,622,873	-203,880
Carlsbad Unified	0	0	907,501	859,838	-3,370,481
Coronado Unified	0	0	170,525	13,580,847	-953,446
Mt. Empire Unified	0	69,649	198,003	3,532,830	-511,408
Oceanside Unified	0	22,381	1,131,355	68,122,761	-6,308,641
Poway Unified	0	0	1,968,359	75,912,836	-10,560,245
Ramona Unified	0	0	643,651	19,809,340	-2,122,595
San Diego Unified	0	259,634	7,687,979	180,006,395	-36,342,469
San Marcos Unified	0	0	783,361	64,012,630	-5,508,354
Valley Center-Pauma Unified	0	0	279,510	10,491,587	-1,477,093
Vista Unified	0	0	1,995,507	83,980,090	-7,454,956
Warner Unified	0	0	8,265	503,550	-88,425

2008-09 Governor's Proposed Budget

Attachment B

Resource	Program	2007-08 Adopted	2008-09 January	2008-09 May Revise	% Change 2007-08 Budget Act/May	% Change January to May	Estimated Funding Level
7325	Administrator Training Program	5,000	4,455	4,455	-10.90%	0.00%	Unclear whether cut will be to funding rate or number of participants. Also includes \$1 million for CBO training
6390	Adult Education	753,717	722,396	722,396	-4.16%	0.00%	No growth, net reduction of 6.5%
6015	Adults in Correctional Facilities	17,771	16,966	16,966	-4.53%	0.00%	4.53% funding reduction
0000	Advanced Placement Fees	1,793	1,668	1,668	-6.97%	0.00%	Funding reduction includes -0.50% ADA growth
6010	After School Education and Safety (ASES)	546,981	487,355	487,355	-10.90%	0.00%	After School- \$7.50 per day, before school- \$5 per day. Max award of \$112,500 for elementary and \$150,000 for middle
7010	Agricultural Vocational Education	5,201	4,838	4,838	-6.97%	0.00%	Funding reduction includes -0.52% ADA growth
7210	American Indian Early Childhood Education Program	662	619	619	-6.45%	0.00%	6.45% funding reduction
7015	American Indian Education Centers	4,540	4,245	4,245	-6.50%	0.00%	6.5% funding reduction
0000	Apprentice Program	18,990	17,757	18,344	-3.40%	3.31%	\$4.75 per hour, portion of funding deferred to 2009-10
6760	Arts and Music Block Grant	109,757	102,630	102,630	-6.49%	0.00%	\$15.72 per prior year CBEDS. Minimum of \$2,338 for schools with 20 or fewer students, and \$3,740 per site for schools with more than 20 students
7275	Bilingual Teacher Training	2,149	2,000	2,000	-6.96%	0.00%	Funding reduction includes -0.51% ADA growth
7055	California High School Exit Exam Intensive Instruction and Services	72,752	68,028	68,028	-6.49%	0.00%	\$520 per eligible pupil for 12th grade, 11th grade could be about \$97 per pupil but will depend on participation
6091,6092	California School Age Families Ed. Program (CalSAFE)	58,395	54,325	54,320	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7276	Certificated Staff Mentoring Program	11,707	10,947	10,947	-6.50%	0.00%	Participant rate of \$6,000 could be reduced by 6.5%, depending on participation
0000	Charter School Categorical Block Grant	151,474	186,183	177,961	17.49%	-4.42%	\$447 per ADA, portion of funding deferred to 2009-10
6030	Charter School Facility Grants	18,000	16,039	16,039	-10.90%	0.00%	Up to 75% of lease costs
Various	Child Care Alternative Payment	456,210	439,659	481,540	5.55%	9.53%	CDE has already made contract commitments for 2008-09 with no cuts
6080	Child Care Extended Day	35,890	33,579	33,579	-6.44%	0.00%	CDE has already made contract commitments for 2008-09 with no cuts
6060	Child Care- General	719,365	667,571	667,572	-7.20%	0.00%	CDE has already made contract commitments for 2008-09 with no cuts
6060	Child Care Handicapped	1,997	1,868	1,868	-6.46%	0.00%	CDE has already made contract commitments for 2008-09 with no cuts
	Child Care Quality	24,357	19,520	19,520	-19.86%	0.00%	20% funding reduction
6110	Child Care Resource and Referral	19,438	18,186	18,186	-6.44%	0.00%	6.4% funding reduction
5310	Child Nutrition	123,281	116,211	117,615	-4.60%	1.21%	Reduce meal reimbursement rate by 2 cents
5380	Child Nutrition Breakfast Start-up Grants	1,017	906	906	-10.90%	0.00%	No COLA, so funding reduction reflects entire 10.9% deficit
0000,1200	Class Size Reduction (9th Grade)	106,621	99,239	99,239	-6.92%	0.00%	\$190 per student per subject
0000,1300	Class Size Reduction (K-3)	1,829,662	1,689,217	1,689,217	-7.68%	0.00%	\$1,002 full day, \$500 half day
6285	Community Based English Language Tutoring	50,000	44,553	44,553	-10.90%	0.00%	\$29.75 per pupil
2430	Community Day School	51,999	48,622	48,622	-6.49%	0.00%	\$5,485.53 per 6-hour ADA, \$5.25 per hour for 7th and 8th hour, 14% deficit. Portion of funding deferred to 2009-10
0000	County Office Oversight	11,680	10,922	10,922	-6.49%	0.00%	6.5% funding reduction
7385	County Offices of Education	10,000	8,911	8,911	-10.90%	0.00%	Williams and Valenzuela Oversight
6205	Deferred Maintenance	277,382	262,238	39,616	-85.72%	-84.89%	No state match, funding reserved for hardship projects
6250	Early Mental Health	15,000	13,366	13,366	-10.90%	0.00%	No COLA, so funding reduction reflects entire 10.9% deficit
7090	Economic Impact Aid	994,279	929,718	929,718	-6.49%	0.00%	Reduce district funding rate by 6.5%
7110	Educational Technology (CTAP)	17,705	16,471	17,611	-0.53%	6.92%	Funding reduction includes -0.51% ADA growth
6286	English Language Acquisition Program	63,600	59,168	59,162	-6.98%	-0.01%	\$100 per English Learner, if applicants exceed funding available, CDE will rank based on EL counts
7365,7366	Foster Youth Programs	18,992	17,668	17,666	-6.98%	-0.01%	Estimate of \$465 per pupil
7140	Gifted and Talented (GATE)	55,634	51,756	51,751	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth, portion of funding deferred to 2009-10
7255,7258	High Priority Schools Grant Program	149,209	107,112	107,112	-28.21%	0.00%	Existing grants continue at \$400 per pupil, funding for sanctions reduced

2008-09 Governor's Proposed Budget

Attachment B

Resource	Program	2007-08 Adopted	2008-09 January	2008-09 May Revise	% Change 2007-08 Budget Act/May	% Change January to May	Estimated Funding Level
7230,7240	Home to School and Special Ed Transportation	629,714	588,826	590,026	-6.30%	0.20%	6.5% funding reduction, portion of funding deferred to 2009-10, funding provided by Public Transportation Account
7156/7157	Instructional Materials Block Grant	419,774	390,515	390,478	-6.98%	-0.01%	\$65 per 2007-08 CBEDS
7286	International Baccalaureate	1,280	1,190	1,190	-7.03%	0.00%	Funding reduction includes -0.55% ADA growth
7294	Math and Reading Professional Development Program	56,728	50,548	50,548	-10.89%	0.00%	10.9 reduction. Unclear whether cut will be to funding rate or number of participants
6065	Migrant Child Care	35,159	32,547	32,547	-7.43%	0.00%	CDE has already made contract commitments for 2008-09 with no cuts
0000	Multi-track Year-round Schools	97,308	90,526	90,517	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6267	National Board Certification	6,000	5,346	5,346	-10.90%	0.00%	Unclear whether cut will be to funding rate or number of participants.
0000	Oral Health Assessments	4,400	3,921	3,921	-10.90%	0.00%	Depending on enrollment, may need to reduce current rate of \$8.50 per student enrolled in 1st grade
7220	Partnership Academies	23,480	20,931	20,931	-10.90%	0.00%	No COLA, so funding reduction reflects entire 10.9% deficit
7271	Peer Assistance Review	30,101	28,002	27,999	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6258	Physical Education Teacher Incentive Program	41,812	39,098	39,098	-6.49%	0.00%	\$34,200 per selected K-8 school
7393	Professional Development Block Grant	274,718	255,570	255,544	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7390	Pupil Retention Block Grant	97,461	90,668	90,659	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7400	Quality Education Investment Act	268,000	402,000	402,000	50.00%	0.00%	\$500 per pupil K-3, \$900 per pupil 4-8, \$1,000 per pupil 9-12
7295	Reader Services for Blind Teachers	404	376	376	-6.92%	0.00%	Funding reduction includes -0.51% ADA growth
6350	Regional Occupation Centers and Programs	485,656	451,624	451,624	-7.01%	0.00%	55% ADA decline plus 6.5% cut, portion of funding deferred to 2009-10
7395	School and Library Improvement Block Grant	465,451	433,009	432,866	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6405	School Safety Block Grant (8-12)	100,553	93,545	93,536	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth, portion of funding deferred to 2009-10
7391	School Safety Competitive Grants	18,050	16,792	16,790	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6500	Special Education	3,158,993	2,927,184	3,161,297	0.07%	8.00%	No change in overall funding. Impact will depend on SELPA plan
7370	Specialized Secondary Program Grants	6,155	5,727	5,726	-6.97%	-0.01%	Funding reduction includes -0.50% ADA growth
0000	State Mandates	38	38	38	0.00%	0.00%	No new funding for mandates, \$150 million for old claims
6055	State Preschool	441,854	413,402	413,402	-6.44%	0.00%	CDE has already made contract commitments for 2008-09 with no cuts
0000	Student Assessments	85,123	76,095	76,095	-10.61%	0.00%	\$5 per student for CELDT, 7 annual administrations of CAHSEE
0000	Supplemental Instruction Hourly Programs	420,789	393,466	393,466	-6.49%	0.00%	\$4.08 per hour, deficits for all programs except grades 7-12, portion of funding deferred to 2009-10
7080	Supplemental School Counseling Program: Grades 7-12	209,060	195,486	195,486	-6.49%	0.00%	Est. \$64.10 per 2007-08 CBEDS, \$4,887 for each site with less than 100 pupils, \$9,773 for each site with 101 to 200 pupils, at least \$29,320 per site with more than 200 pupils
7394	Targeted Instructional Improvement Block Grant	1,075,731	1,000,751	1,000,651	-6.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7392	Teacher Credentialing Block Grant	137,481	120,316	120,316	-12.48%	0.00%	First year teacher rate of \$4,069, reduce funding rate for 2nd year teachers
6225	Williams: School Facilities Emergency Repair Account	100,000	100,000	100,000	0.00%	0.00%	Funds for schools in Deciles 1-3 based on 2006 API.