

June 18, 2008, 2008

To: Board Members
From: Rodger Smith, Director of Human Resources & Facilities Planning
Through: Janet Bernard, Interim Superintendent
Subject: Facilities Report for June

Preliminary Planning for a New District Office Facility

Meetings with representatives of all District Office departments are scheduled with Frisco White for Thursday, June 26. It is anticipated that Mr. White's report on the space requirements for a new district office will be available for the Board during its regular meeting in July.

FISCAL IMPACT:	Revenue:	N/A
	Expenditure:	N/A
	Fund Balance:	N/A

RECOMMENDED: For information only. No action required.

9.1

June 10, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval and Acceptance of Donations to the Del Mar Union School District

Items	School Site	Donor
\$25,033 For enrichment programs 08/09	All Sites	Del Mar Schools Education Foundation
\$118 For Blues Night	Carmel Del Mar	Anonymous
\$1,287 For 6 th grade camp	Ashley Falls	PTA
\$700 For Mini Grants	Carmel Del Mar	PTA
Books valued at \$100 For Library	Sycamore Ridge	Parent
\$7,000 For Playground Partners	Sage Canyon	PTA
\$7,000 For Technology 08/09	Sage Canyon	PTA
\$10,000 Gift to School	Sage Canyon	PTA

FISCAL IMPACT: Revenue: A total of \$51,138 has been received by the Del Mar Union School District as donations. The 2007/2008 revenue budget will be increased by \$19,105. \$32,033 will be entered as deferred revenue to be used in 2008/2009 or in future fiscal years for the districtwide enrichment program.

 Expenditure: The 2007/2008 expenditure budget will be increased by \$19,105.

 Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval and acceptance of donations to the Del Mar Union School District as listed above.

*10.1

June 10, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

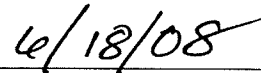
Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements

It is recommended that the Board of Trustees approves the purchase orders listed in the amount of \$572,756.35. It is also recommended that the Board of Trustees ratifies the commercial warrants listed in the amount of \$474,092.43 and ratifies the revolving cash disbursements listed in the amount of \$2,249.18.

The purchase order amounts and revolving cash disbursements listed have been verified for accuracy and sufficient account balances by the Business Department.


Signed


Date

FISCAL IMPACT: The purchase order amounts listed have been verified by the Business Department. There are sufficient account balances to cover these expenditures. Remaining account balances after processing the purchase orders, commercial warrants and revolving cash expenditures, are sufficient to pay expected expenses for the remainder of the year.

RECOMMENDED: The Interim Superintendent recommends approval of the Purchase Orders, ratifies the Commercial Warrant Payments and ratifies the Revolving Cash Disbursements as listed.

*10.2

PO NBR	DATE	FUND	DESCRIPTION	LOC	AMOUNT
1000001	05/23/08	63	LEGOLAND	060	\$5,110.00
1000002	05/23/08	63	SOLID ROCK	060	\$1,200.00
903123	05/01/08	03/06	NASCO MODESTO	010	\$1,231.00
903124	05/01/08	03	GOPHER SPORT	010	\$2,189.70
903125	05/01/08	03	DAVID SKINNER	005	\$100.00
903126	05/01/08	03	MICHELLE BEESON	003	\$435.42
903127	05/01/08	03	COACH USA	003	\$1,026.66
903128	05/01/08	03	COACH USA	003	\$1,026.66
903129	05/01/08	03	LINDA TUCKER	003	\$1,026.66
903130	05/01/08	03	GAIL MORAN	003	\$1,026.66
903131	05/02/08	06	SOUTHWEST SCHOOL SUPPLY	004	\$1,026.66
903132	05/02/08	06	SAX ARTS & CRAFTS	004	\$1,026.66
903133	05/02/08	03	SAN DIEGO TROPHY	009	\$1,026.66
903134	05/02/08	03	JENNY LUCE	009	\$1,026.66
903135	05/02/08	03/06	BECKY ZEBOLD	006	\$1,026.66
903136	05/02/08	03	ALEKS CORPORATION	004	\$1,026.66
903137	05/02/08	06	OFFICE DEPOT, B.S.D.	004	\$1,026.66
903138	05/02/08	03	JENNIFER OLIVEIRA	009	\$1,026.66
903139	05/02/08	03	CAITLIN WILLIAMS	006	\$1,026.66
903140	05/02/08	03	AT&T/MCI	001	\$1,026.66
903141	05/05/08	03	ELLISON EDUCATIONAL EQUIPMENT	010	\$1,026.66
903142	05/05/08	03	SARAH LIPPE	010	\$1,026.66
903143	05/05/08	06	PROGRESSIVE DESIGN PLAYGROUNDS	010	\$1,026.66
903144	05/05/08	03	VIRCO MFG. CORPORATION	006	\$1,026.66
903145	05/05/08	03	OLIVER AND ANDY'S BOOK COMPANY	004	\$1,026.66
903146	05/05/08	03	THOMAS F. BISHOP	001	\$1,026.66
903147	05/05/08	03	ALANE BIGNAMI	006	\$1,026.66
903148	05/05/08	03	JURMAN'S EMERGENCY TRAINING	001	\$1,026.66
903149	05/06/08	03	DOROTHY WAITE	003	\$1,026.66
903150	05/06/08	03	AMAZON.COM CREDIT	003	\$1,026.66
903151	05/06/08	03	SDCOE	003	\$1,026.66
903152	05/06/08	06	WILL SOUND	004	\$1,026.66
903153	05/06/08	63	GAYLORD LEEPER	060	\$1,026.66
903154	05/06/08	63	DELICIE STRAHAN	060	\$1,026.66
903155	05/06/08	63	SANDOZ APPAREL	060	\$1,026.66
903156	05/06/08	63	JANAN TAOVIL	060	\$1,026.66
903157	05/06/08	63	HARLYNNE GEISLER	060	\$1,026.66
903158	05/06/08	63	TRAVELING LANTERN THEATRE CO.	060	\$1,026.66
903159	05/06/08	06	J.W. PEPPER & SON, INC.	009	\$1,026.66
903160	05/06/08	03	JENNIFER OLIVEIRA	009	\$1,026.66
903161	05/06/08	03	JW TUMBLE	009	\$1,026.66
903162	05/06/08	03	BEST COMPUTER SUPPLIES	010	\$1,026.66
903163	05/06/08	03	DANIELLE ROCHE	010	\$1,026.66
903164	05/06/08	06	SOUTHWEST SCHOOL SUPPLY	007	\$1,026.66
903165	05/06/08	63	DUSTIN WEBSTER	060	\$1,026.66
903166	05/06/08	63	ANDREW IMPENS	060	\$1,026.66
903167	05/06/08	63	CHRIS RUBIO PRODUCTIONS	060	\$1,026.66
903168	05/06/08	06	DEMCO, INC.	004	\$1,026.66
903169	05/06/08	03	HEWLETT-PACKARD	003	\$1,026.66
903170	05/08/08	03	SHELLEY PETERSEN	006	\$1,026.66
903171	05/08/08	06	AMY DOYLE	006	\$1,026.66
903172	05/08/08	06	EDUCATIONCITY	006	\$1,026.66

PO/BOARD/REPORT				PURCHASE ORDER LISTING MAY 1 - 31, 2008				E		2	
				DEL MAR UNION							
				FROM 05/01/08 THRU 05/31/08							
				VENDOR							
PO NBR	DATE	FUND	LOC	DESCRIPTION	AMOUNT						
9031173	05/08/08	03	005	TRACY GABER	\$207.34						
9031174	05/08/08	03	009	COMPANION CORPORATION	\$452.88						
9031175	05/08/08	03	022	EDCAL JOB BOARD COORDINATOR	\$110.00						
9031176	05/08/08	03	001	OCE IMAGISTICS	\$1						
9031177	05/08/08	63	001	COSTCO BUSINESS DELIVERY	\$633.50						
9031178	05/08/08	03	004	OFFICE DEPOT, B.S.D.	\$109.88						
9031179	05/08/08	03	004	DICK BLICK	\$107.85						
9031180	05/08/08	03	001	DATTEL SYSTEMS, INC.	\$1						
9031181	05/08/08	03	009	HOLLANDIA DAIRY	\$259.08						
9031182	05/08/08	03	009	BOUND TO STAY BOUND BOOKS INC	\$221.66						
9031183	05/08/08	03	009	SUSAN FULLER	\$400.00						
9031184	05/08/08	03	007	DEBRA KELLY	\$100.00						
9031185	05/08/08	03/06	007	LYONS MUSIC	\$475.18						
9031186	05/08/08	63	005	EXCHANGE LEADERSHIP INSTITUTE	\$775.60						
9031187	05/08/08	63	060	CREATIVE DIVERSITY	\$1						
9031188	05/08/08	03	004	COACH USA	\$754.02						
9031189	05/08/08	03	004	YOUNG AUDIENCES OF SAN DIEGO	\$309.00						
9031190	05/08/08	06	004	FITNESS FINDERS, INC	\$379.95						
9031191	05/08/08	03	009	FOLLETT LIBRARY, RESOURCES	\$1,800.00						
9031192	05/12/08	03	001	O'BRYAN-SMITH INVESTMENTS INC.	\$2						
9031193	05/12/08	03	001	DELL COMPUTER	\$290.69						
9031194	05/12/08	06	005	MUSICIANSFRIEND	\$204.74						
9031195	05/13/08	06	005	LEGO EDUCATION	\$400.00						
9031196	05/13/08	06	005	SDCOE	\$400.00						
9031197	05/13/08	03	008	PRESIDENT'S CHALLENGE	\$162.05						
9031198	05/13/08	03	008	SUSAN GARFEIN	\$289.91						
9031199	05/13/08	03	008	BECKY ROSS	\$203.40						
9032200	05/13/08	03	008	COACH USA	\$754.02						
9032201	05/13/08	03	008	SARAH RASKIN	\$306.74						
9032202	05/13/08	03	008	WENDY CORREIA	\$400.00						
9032203	05/13/08	03	008	LINDA NEWQUIST	\$100.00						
9032204	05/13/08	03	008	LISA SHEPHERD	\$100.00						
9032205	05/13/08	03	008	ALISON JOYCE FIEBERG	\$100.00						
9032206	05/13/08	03	008	AMY ASSELIN	\$100.00						
9032207	05/13/08	03	008	NICOLE ORTEGA	\$100.00						
9032208	05/13/08	06	008	KATHERINE WEIDMANN	\$109.97						
9032209	05/13/08	03	004	KATHRYN SYMINGTON	\$100.00						
9032210	05/13/08	03/06	004	STAPLES	\$100.00						
9032211	05/13/08	03	008	FOLLETT LIBRARY RESOURCES	\$100.00						
9032212	05/13/08	03	008	COACH USA	\$2265.68						
9032213	05/13/08	06	009	APPLE COMPUTER, INC.	\$489.89						
9032214	05/13/08	03	009	SCHOOLMATE	\$2						
9032215	05/13/08	03	005	CINDA PECK	\$4812.46						
9032216	05/13/08	03/06	005	TRACY GABER	\$936.69						
9032217	05/13/08	03	005	PAMELA A. BARGER	\$336.29						
9032218	05/13/08	03	005	ANN HOFFMAN	\$221.95						
9032219	05/13/08	03	005	SAN DIEGUITO TROPHY	\$114.27						
9032220	05/13/08	03/06	005	B AND H PHOTO AND VIDEO	\$158.84						
9032221	05/13/08	03	005	LRP PUBLICATIONS	\$58.15						
9032222	05/13/08	06	011	JOAN K. FORREST	\$54.68						
9032223	05/13/08	03	011	MEDCO SUPPLY CO.	\$42.98						
9032224	05/14/08	03	011	CURRICULUM ASSOCIATES, INC.	\$330.43						
			011	EQUIP REPAIR	\$353.83						
			011	TESTING SUPPLIES	\$62.23						

DEL MAR UNION
FROM 05/01/08 THRU 05/31/08
VENDOR

PO NBR	DATE	FUND	DESCRIPTION	LOC	AMOUNT
903225	05/14/08	06	BEYOND PLAY	011	\$131.56
903226	05/14/08	06	ABILITIES	011	\$160.27
903227	05/14/08	06	MARCI GREIM	011	\$355.00
903228	05/14/08	03	BRAINPOP LLC	010	\$1395.00
903229	05/14/08	03	TANYA LUBOMUDROV	010	\$100.00
903230	05/14/08	03	NASCO MODESTO	010	\$346.77
903231	05/14/08	03	SUSAN BRUBAKER	010	\$100.00
903232	05/14/08	03	SOUTHWEST SCHOOL SUPPLY	010	\$100.00
903233	05/14/08	03	SCOTT WILKEN	010	\$200.00
903234	05/14/08	06	BSE	007	\$100.00
903235	05/14/08	03	GOPHER SPORT	007	\$44.25
903236	05/14/08	03	EARTH BIRTHDAY PROJECT	006	\$193.82
903237	05/14/08	03	JACKIE TIFFANY	006	\$360.00
903238	05/14/08	03	APPLE COMPUTER, INC.	006	\$100.00
903239	05/14/08	03/06	ACADEMIC SUPPLIER	006	\$382.51
903240	05/14/08	03	PAM MARTIN	010	\$100.00
903241	05/14/08	03	ATHANASIA SLOWCZUK	009	\$100.00
903242	05/14/08	03	JENNIFER OLIVEIRA	005	\$85.98
903243	05/14/08	03	MIRAMAR WHOLESAL NURSERIES	005	\$36.37
903244	05/14/08	03	RENAE COULTER	005	\$100.00
903245	05/14/08	03	PAULA INTRAVAIA	005	\$34.24
903246	05/14/08	03	DEBBIE EWING	005	\$100.00
903247	05/14/08	03	DAVID JONES	005	\$246.31
903248	05/14/08	03	STEVE CARTER	005	\$172.10
903249	05/14/08	03	BRIAN CARROLL	005	\$128.61
903250	05/14/08	03	JANET WOLFERTZ	005	\$113.35
903251	05/14/08	03	VICTORIA HEMERICK	004	\$133.84
903252	05/14/08	63	CHARLENE KOMOSINSKI	060	\$100.00
903253	05/14/08	63	GAYLORD LEEPER	060	\$285.60
903254	05/14/08	63	STAPLES	060	\$96.39
903255	05/14/08	63	JUAN CARDENAS	060	\$414.47
903256	05/14/08	06	OFFICE DEPOT	004	\$42.16
903257	05/14/08	06	LENTINE'S EDUCATION TECHNOLOGY	005	\$37.36
903258	05/15/08	03	SCHOOL SERVICES OF CALIF., INC	013	\$125.00
903259	05/16/08	06	JOAN K. FORREST	011	\$145.55
903260	05/16/08	06	TABITHA MCCOY	011	\$161.50
903261	05/16/08	03	DINA IRWIN	008	\$100.00
903262	05/16/08	03	KEN IGARASHI	008	\$100.00
903263	05/16/08	03	COACH USA	008	\$284.59
903264	05/16/08	03	HERITAGE TOURS	008	\$600.39
903265	05/16/08	03	FOLLETT LIBRARY RESOURCES	008	\$138.13
903266	05/16/08	06	BERTRAND'S MUSIC MART	008	\$393.65
903267	05/16/08	03	INSECT LORE PRODUCTS	006	\$382.97
903268	05/16/08	03	MARIEBELLE OLIVA	006	\$100.00
903269	05/16/08	03	KEVIN CUNHA	010	\$100.00
903270	05/16/08	03	GARY WILSON	010	\$100.00
903271	05/16/08	03	GARY WILSON	010	\$100.00
903272	05/16/08	03	OFFICE DEPOT	013	\$222.11
903273	05/16/08	06	SOUTHWEST SCHOOL SUPPLY	007	\$15.07
903274	05/16/08	03	EILEEN RANDALL	009	\$148.54
903275	05/16/08	03	SHAUNA FRIEDEMANN	008	\$200.00
903276	05/16/08	03	NICOLE BRITTON	008	\$100.00

PURCHASE ORDER LISTING MAY 1 - 31 2008

DEL MAR UNION
FROM 05/01/08 THTT 05/31/08

DEL MAR UNION
FROM 05/01/08 THTT 05/31/08

UNION
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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
903277	05/16/08	06	JANESE SWANSON	008	INST MAT/SUP GEN PURPOSE	\$180.86
903278	05/16/08	06	CYNTHIA SCHROEDER	008	INST MAT/SUP GEN PURPOSE	\$1568.34
903279	05/16/08	03	SOUTHWEST SCHOOL SUPPLY	012	OFFICE SUPPLIES	\$246.26
903280	05/16/08	03	KATHY PECHTIMALDGIAN	009	BOOKS OTHER THAN TEXTBOOKS	\$246.26
903281	05/16/08	06	LINGUI SYSTEMS INC.	011	TESTING SUPPLIES	\$484.71
903282	05/16/08	06	COAST MUSIC THERAPY INC.	011	MUSIC THERAPY-S/E	\$3500.00
903283	05/16/08	06	INTERPRETERS UNLIMITED	011	OTHER CONTRACTS	\$1500.00
903284	05/16/08	03	SHANNON PARSON	005	NON-CAPITALIZED EQUIPMENT	\$1500.00
903285	05/16/08	03	SIGG U.S.A.	005	ESC/PE MATERIALS AND SUPPLI	\$2553.50
903286	05/16/08	03	EDUCATIONAL PRODUCTS INC	005	INST MAT/SUP GEN PURPOSE	\$2553.50
903287	05/16/08	03/06	SPORT SUPPLY GROUP	005	INST MAT/SUP GEN PURPOSE	\$2429.49
903288	05/16/08	03	DAVID JONES	005	MISC. SUPPLIES	\$2429.49
903289	05/16/08	03	SOUTHWEST SCHOOL SUPPLY	007	INST MAT/SUP GEN PURPOSE	\$2833.00
903290	05/16/08	03	AMY LASHER	007	INST MAT/SUP GEN PURPOSE	\$2833.00
903291	05/16/08	06	SCHOOL OUTFITTERS	004	\$100 TEACHER STIPEND	\$100.00
903292	05/16/08	06	FRESHTEH JENKINS	004	INST MAT/SUP GEN PURPOSE	\$1268.08
903293	05/16/08	03	SUSAN GARFEIN	007	\$100 TEACHER STIPEND	\$293.00
903294	05/16/08	06	APPLE COMPUTER INC.	008	\$100 TEACHER STIPEND	\$293.00
903295	05/16/08	03	MELISSA WEINBAUM-DAVIS	008	INST MAT/SUP GEN PURPOSE	\$1475.66
903296	05/16/08	06	DONALD BIRKETT	004	\$100 TEACHER STIPEND	\$1475.66
903297	05/16/08	03	JODI NEILSON	011	INST MAT/SUP GEN PURPOSE	\$3380.94
903298	05/16/08	03	JULIE CUNNINGHAM	010	INST MAT/SUP GEN PURPOSE	\$3380.94
903299	05/16/08	06	ACHIEVEMENT PRODUCTS	010	\$100 TEACHER STIPEND	\$3380.94
903300	05/16/08	06	ABILITIES	011	INST MAT/SUP GEN PURPOSE	\$508.84
903301	05/16/08	03	JERI SIPE	010	INST MAT/SUP GEN PURPOSE	\$255.01
903302	05/16/08	06	MAYER-JOHNSON LLC	011	\$100 TEACHER STIPEND	\$255.01
903303	05/16/08	06	PENNY BOERNER	011	INST MAT/SUP GEN PURPOSE	\$469.82
903304	05/16/08	03	PIONEER STATIONERS	011	MILEAGE REIMBURSEMENT	\$2378.40
903305	05/16/08	03	EMILY DISNEY	006	INST MAT/SUP GEN PURPOSE	\$2378.40
903306	05/16/08	03	LIBERTY PAPER	009	MILEAGE REIMBURSEMENT	\$176.63
903307	05/16/08	03	RICOH AMERICAS CORP	009	INST MAT/SUP GEN PURPOSE	\$176.63
903308	05/16/08	03	SPORT SUPPLY GROUP	009	INST MAT/SUP GEN PURPOSE	\$1532.20
903309	05/16/08	03	ERIK BIENKE	009	INST MAT/SUP GEN PURPOSE	\$1532.20
903310	05/16/08	06	NASCO MODESTO	004	INST MAT/SUP GEN PURPOSE	\$491.66
903311	05/16/08	06	ANN MARIE BOYER	004	CHILD CARE REFUND	\$491.66
903312	05/16/08	63	ACHIEVEMENT PRODUCTS	060	INST MAT/SUP GEN PURPOSE	\$1190.00
903313	05/16/08	03	SAN DIEGO GOLF CARS	011	INST MAT/SUP GEN PURPOSE	\$1190.00
903314	05/16/08	03	NORTH COUNTY TIMES	001	REPAIRS TO MACHINES	\$964.58
903315	05/16/08	03	APPLE COMPUTER, INC.	001	ADVERTISING	\$2332.49
903316	05/16/08	06	A O REED & CO	001	NON-CAPITALIZED EQUIPMENT	\$6,000.00
903317	05/16/08	06	CALIFORNIA MOBILITY	001	REPAIRS BLDGS/GRNDS	\$6,000.00
903318	05/16/08	06	INDUSTRIAL METAL SUPPLY CO.	001	REPAIRS BLDG/GRND-TH	\$150.00
903319	05/16/08	03	DEMCO, INC.	001	MAINT SUPPLIES	\$1336.64
903320	05/16/08	06	SEASIDE HEATING & AIR INC	007	BOOKS OTHER THAN TEXTBOOKS	\$246.23
903321	05/16/08	03	MARE PEDDIE	001	REPAIRS BLDG/GRND-HILLS	\$202.75
903322	05/16/08	06	UMA (LAKSHMY) KRISHNAN	009	\$100 TEACHER STIPEND	\$275.12
903323	05/16/08	06	SPORTIME	007	INST MAT/SUP GEN PURPOSE	\$275.12
903324	05/16/08	03	MEGAN NASH	009	INST MAT/SUP GEN PURPOSE	\$278.62
903325	05/16/08	63	BLUES LOVERS UNITED OF	060	MILEAGE REIMBURSEMENT	\$280.73
903326	05/16/08	63	ROSEANN REYES	060	ASSEMBLIES CHILD DEV	\$200.00
903327	05/16/08	63	CHARLENE KOMOSINSKI	060	MILEAGE REIMBURSEMENT	\$200.00
903328	05/16/08	63	GUILDCRAFT ARTS & CRAFTS	060	SUPP STAFF DEV CHILD DEV	\$430.92

PO NBR	DATE	FUND	DESCRIPTION	LOC	AMOUNT
9033329	05/16/08	63	S&S WORLD WIDE	060	\$105.07
9033330	05/16/08	63	INST SUPPLIES CHILD DEV	060	\$275.00
9033331	05/16/08	63	ASSEMBLIES CHILD DEV	060	\$294.18
9033332	05/16/08	63	INST SUPPLIES CHILD DEV	060	\$250.00
9033333	05/16/08	63	ASSEMBLIES CHILD DEV	060	\$404.41
9033334	05/16/08	63	INST SUPPLIES CHILD DEV	060	\$400.00
9033335	05/16/08	63	INST SUPPLIES CHILD DEV	060	\$1,284.56
9033336	05/16/08	03/06	INST MAT/SUP GEN PURPOSE	060	\$202.57
9033337	05/16/08	03	INST MAT/SUP GEN PURPOSE	060	\$202.57
9033338	05/16/08	03	INST MAT/SUP GEN PURPOSE	060	\$202.57
9033339	05/16/08	06	OFFICE DEPOT B.S.D.	060	\$159.91
9033340	05/16/08	03	LISA CONLEY MULLINS	060	\$100.00
9033341	05/16/08	03	MONICA TECH	060	\$100.00
9033342	05/16/08	03	ADRIENNE CRABTREE	060	\$100.00
9033343	05/16/08	03	JENNIFER DELLIQUADRI	060	\$100.00
9033344	05/16/08	03	SOUTHWEST SCHOOL SUPPLY	060	\$100.00
9033345	05/16/08	03	SOUTHWEST SCHOOL SUPPLY	060	\$100.00
9033346	05/16/08	03	SHELLEY PETERSEN	060	\$100.00
9033347	05/16/08	06	TRICIA HUPPERT	060	\$100.00
9033348	05/16/08	03	BECKY ZEBOLD	060	\$100.00
9033349	05/16/08	03	A TONER WAREHOUSE	060	\$100.00
9033350	05/16/08	03	VICTORIA WEHRLEY	060	\$100.00
9033351	05/16/08	03	CITY OF VISTA	060	\$100.00
9033352	05/16/08	03	JORI PACE	060	\$100.00
9033353	05/16/08	03	JULIE SAWI	060	\$100.00
9033354	05/16/08	06	AMAZON.COM CREDIT	060	\$100.00
9033355	05/16/08	03	KEN IGARASHI	060	\$100.00
9033356	05/16/08	03	MARIA SCHWAB	060	\$100.00
9033357	05/16/08	03	MICHELLE TAYLOR	060	\$100.00
9033358	05/16/08	03	JANESE SWANSON	060	\$100.00
9033359	05/16/08	03	OFFICE DEPOT, B.S.D.	060	\$100.00
9033360	05/19/08	03	STAPLES	060	\$100.00
9033361	05/19/08	03	JASCO UNIFORMS	060	\$100.00
9033362	05/19/08	03	JESSICA MORALES	060	\$100.00
9033363	05/19/08	03	SANDI JACKSON	060	\$100.00
9033364	05/20/08	03	ACSA	060	\$100.00
9033365	05/20/08	03	BENCHES.COM	060	\$100.00
9033366	05/20/08	03	SCHOOL ADMINISTRATOR'S	060	\$100.00
9033367	05/20/08	06	JANESE SWANSON	060	\$100.00
9033368	05/20/08	03	LIBRARY VIDEO COMPANY	060	\$100.00
9033369	05/20/08	03	SIMPLER LIFE EMERGENCY	060	\$100.00
9033370	05/20/08	03	XEROX PAPER ORDERS	060	\$100.00
9033371	05/20/08	03	SPORTIME	060	\$100.00
9033372	05/20/08	03	SUSAN GARFEIN	060	\$100.00
9033373	05/20/08	03	FOLLETT LIBRARY RESOURCES	060	\$100.00
9033374	05/20/08	13	SOUTHWEST SCHOOL SUPPLY	060	\$100.00
9033375	05/20/08	03	SHELL CREDIT CARD CENTER	060	\$100.00
9033376	05/20/08	03	SCHOLASTIC BOOK FAIRS	060	\$100.00
9033377	05/20/08	03	CARSON-DELLOSA PUBLISHING CO.	060	\$100.00
9033378	05/22/08	06	DELTA EDUCATION, INC.	060	\$100.00
9033379	05/22/08	06	DELTA EDUCATION, INC.	060	\$100.00
9033380	05/22/08	06	DELTA EDUCATION, INC.	060	\$100.00

PO/BOARD/REPORT				PURCHASE ORDER LISTING MAY 1 - 31 2008				DEL MAR UNION		FROM 05/01/08		THRU 05/31/08		VENDOR		LOC		DESCRIPTION		I		E		AMOUNT	
PO NBR	DATE	FUND																							
903381	05/22/08	06	DELTA EDUCATION, INC.	012	TEXTBOOKS																				
903382	05/22/08	06	DELTA EDUCATION, INC.	012	TEXTBOOKS																				
903383	05/22/08	06	DELTA EDUCATION, INC.	012	TEXTBOOKS																				
903384	05/22/08	06	DELTA EDUCATION, INC.	012	TEXTBOOKS																				
903385	05/22/08	03	COACH USA	009	FIELD TRIP																				
903386	05/22/08	03/06	RIANN LEE	007	TRAVEL AND CONFERENCES																				
903387	05/22/08	06	KERRY KORODY	011	OTHER SUPPLIES																				
903388	05/22/08	06	CHRISTINE LAVELLE-JONES	011	INST MAT/SUP GEN PURPOSE																				
903389	05/22/08	06	WESTERN PSYCHOLOGICAL SERVICES	011	TESTING SUPPLIES																				
903390	05/22/08	06	APPLE COMPUTER, INC.	011	INST MAT/SUP GEN PURPOSE																				
903391	05/22/08	06	LYNN CARLSON	011	INST MAT/SUP GEN PURPOSE																				
903392	05/22/08	06	NORTH COUNTY TIMES	001	OTHER EXPENSES																				
903393	05/22/08	03	NEXUS INTEGRATION SERVICES	001	TELEPHONE EXPENSE																				
903394	05/22/08	06	MARKET TOOLS, INC	008	INST MAT/SUP GEN PURPOSE																				
903395	05/22/08	03/06	AMY DOYLE	006	INST MAT/SUP GEN PURPOSE																				
903396	05/22/08	03	ERIN MITCHELL	006	MUSIC SUPPLIES																				
903397	05/22/08	03	SDCOE USA	006	OFFICE SUPPLIES																				
903398	05/22/08	03	COACH USA	009	TRANS SPEC TRIPS																				
903399	05/22/08	63	MIRA MESA LANES	060	FIELD TRIP																				
903400	05/23/08	03	SOUTHWEST TROPHY	013	MISC. SUPPLIES																				
903401	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903402	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903403	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903404	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903405	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903406	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903407	05/23/08	06	PRENTICE HALL	012	TEXTBOOKS																				
903408	05/23/08	03	PRENTICE HALL	012	TEXTBOOKS																				
903409	05/24/08	06	WEST MUSIC COMPANY	001	INST MAT/SUP GEN PURPOSE																				
903410	05/24/08	03	CALIFORNIA EMBROIDERY AND	005	FIELD TRIP																				
903411	05/24/08	03	NASCO MODESTO	010	INST MAT/SUP GEN PURPOSE																				
903412	05/29/08	03	UMA (LAKSHMY) KRISHNAN	007	INST MAT/SUP GEN PURPOSE																				
903413	05/29/08	06	SDE (STAFF DEVELOPMENT FOR	003	TRAVEL AND CONFERENCES																				
903414	05/29/08	03	SAN DIEGO JUNIOR THEATRE	003	6TH GRADE PLAY																				
903415	05/29/08	03	LINDA TUCKER	003	BOOKS OTHER THAN TEXTBOOKS																				
903416	05/29/08	03	LINDA TUCKER	003	6TH GRADE PLAY																				
903417	05/29/08	03	CAROL FAULKNER	003	\$100 TEACHER STIPEND																				
903418	05/29/08	03	FARBER PIANO SERVICE	003	INST MAT/SUP GEN PURPOSE																				
903419	05/29/08	03	OFFICE DEPOT, B.S.D.	003	2007/2008 DMSEF WISHLIST																				
903420	05/29/08	03	TEACHER DISCOVERY	003	2007/2008 DMSEF WISHLIST																				
903421	05/29/08	03	ABC'S BOOK SUPPLY	013	OFFICE SUPPLIES																				
903422	05/29/08	03	STAPLES	004	OTHER CONTRACTS																				
903423	05/29/08	06	JODY GUARINO	004	OTHER CONTRACTS																				
903424	05/29/08	06	AMY ADAMS	004	FIELD TRIP																				
903425	05/29/08	06	COACH USA	009	BOOKS OTHER THAN TEXTBOOKS																				
903426	05/29/08	03	FOLLETT LIBRARY RESOURCES	004	PORTFOLIOS																				
903427	05/29/08	03	GOLDEN RULE BINDERY, INC.	004	INST MAT/SUP GEN PURPOSE																				
903428	05/29/08	06	CAROLINA BIOLOGICAL SUPPLY CO.	006	INST MAT/SUP GEN PURPOSE																				
903429	05/29/08	06	APPLE COMPUTER, INC.	012	TEXTBOOKS																				
903430	05/29/08	03	HOUGHTON MIFFLIN COMPANY	012	TEXTBOOKS																				
903431	05/29/08	03	HOUGHTON MIFFLIN COMPANY	012	TEXTBOOKS																				
903432	05/29/08	03	HOUGHTON MIFFLIN COMPANY	012	TEXTBOOKS																				

PO/BOARD/REPORT PURCHASE ORDER LISTING MAY 1 - 31 2008

DEL MAR UNION				THRU 05/31/08							
FROM 05/01/08				VENDOR							
PO NBR	DATE	FUND				LOC	DESCRIPTION	I	E	7	
903433	05/29/08	03	HOUGHTON MIFFLIN COMPANY			012	TEXTBOOKS	\$21,463.26			
903434	05/29/08	03	HOUGHTON MIFFLIN COMPANY			012	TEXTBOOKS	\$28,009.71			
903435	05/29/08	03	HOUGHTON MIFFLIN COMPANY			012	TEXTBOOKS	\$33,152.51			
903436	05/29/08	03	HOUGHTON MIFFLIN COMPANY			012	TEXTBOOKS	\$20,677.19			
903437	05/29/08	03	HOUGHTON MIFFLIN COMPANY			012	TEXTBOOKS	\$25,685.12			
903438	05/29/08	06	GREAT LAKES SPORTS			004	INST MAT/SUP GEN PURPOSE	\$128.20			
903439	05/29/08	03	BOUND TO STAY BOUND BOOKS INC			010	BOOKS OTHER THAN TEXTBOOKS	\$2,898.00			
903440	05/29/08	03	SOLANA BEACH SCHOOL DISTRICT			001	REIMB FOR STUDENT ATTENDING	\$21,189.36			
REPORT TOTAL								\$572,756.35			

DEL MAR UNION SCHOOL DISTRICT
COMMERCIAL WARRANT LISTING
May 1 - 31, 2008

FUND	DATE	WARRANT #	AMOUNT
FUND 03 & 06	5/7/2008	479347-479395	\$ 82,103.05
	5/12/2008	483042-483081	\$ 35,725.09
	5/13/2008	483709	\$ 2,478.60
	5/21/2008	487901-487980	\$ 66,370.35
	5/27/2008	490133-490164	\$ 44,223.52
	5/28/2008	490719	\$ 16,509.64
	5/30/2008	492046-492095	\$ 150,575.69
GENERAL FUND TOTAL			\$ 397,985.94
FUND 13	5/7/2008	479396	\$ 7,387.17
Cafeteria	5/21/2008	487981-487982	\$ 811.51
	5/30/2008	492096-492097	\$ 59,285.66
FUND 14			
Deferred Maintenance			
FUND 25-19			
Developer Fees			
FUND 35-00			
State School Building Project			
FUND 40			
Special Reserve-Capital			
FUND 63	5/7/2008	479397-479410	\$ 2,193.61
Other Enterprise - Child Development	5/12/2008	483082-483085	\$ 947.30
	5/21/2008	487983-487993	\$ 3,385.89
	5/27/2008	490165-490168	\$ 1,681.87
	5/30/2008	492098-492101	\$ 413.48
FUND 73-20			
Foundation Trust			
OTHER FUND TOTAL			\$ 76,106.49
GRAND TOTAL			\$ 474,092.43

DEL MAR UNION SCHOOL DISTRICT
Revolving Cash Fund May 1 - 31, 2008

Date	Check No	Payee	Purpose	Amount	Account #
5/1/08	8319	School Services of California	travel/conference	80.00	03-00 0000-501 0000 7100 5200-000 040
5/1/08	8319	School Services of California	travel/conference	80.00	03-00 0000-504 0000 7200 5200-000 045
5/5/08	8320	Kinko's	printing	134.10	03-00 0000-504 0000 7200 5800-035 045
5/9/08	8321	Leucadia Pizza	other expense	79.20	03-00 0000-018 0000 2130 5800-080 040
5/14/08	8322	Leucadia Pizza	other expense	54.00	03-00 0000-500 0000 7100 5800-080 040
5/14/08	8323	Oggi's Pizza	other expense	40.87	03-00 0000-504 0000 7200 5800-080 045
5/15/08	8324	Peg LaRose	other expense	80.00	03-00 0000-018 0000 2130 5800-080 040
5/15/08	8325	Linda Brown	mileage	69.74	13-00 5310-000 0000 3700 5200-025 045
5/15/08	8326	Becky Ross	mileage	53.23	03-00 0000-468 0000 2700 5200-025 008
5/15/08	8327	Diana DeAugustine	instructional supplies	8.19	06-00 6500-000 5730 1110 4300-010 650
5/15/08	8328	Tamara Hanlon	mileage	12.00	63-00 0000-000 0000 6000 5200-025 066
5/15/08	8328	Tamara Hanlon	child care supplies	4.30	63-00 0000-000 0000 6000 4300-066 066
5/15/08	8329	Carrie Johnson	mileage	38.89	63-00 0000-000 0000 6000 5200-025 066
5/15/08	8330	Barrett Blake	travel/conference	100.00	03-00 0000-000 0000 2420 5800-080 030
5/15/08	8331	Victoria Beauchane	mileage	15.66	03-00 0000-400 0000 3140 5200-025 006
5/28/08	8332	Maxine Gazdik	mileage	42.87	03-00 0000-465 0000 2700 5200-025 005
5/28/08	8333	Lisa Fumas	misc supplies	9.98	03-00 0000-500 0000 7100 4300-089 040
5/28/08	8334	Dena Whittington	travel/conference	35.75	03-00 0000-504 0000 7200 5200-000 045
5/28/08	8334	Dena Whittington	travel/conference	322.36	03-00 0000-504 0000 7200 5200-025 045
5/28/08	8335	Paulette Anderson	misc supplies	11.39	03-00 0000-504 0000 7200 4300-089 045
5/28/08	8335	Paulette Anderson	mileage	37.86	03-00 0000-504 0000 7200 5200-025 045
5/28/08	8336	Balloonatics!	misc supplies	214.80	03-00 0000-501 0000 7100 4300-089 040
5/28/08	8337	Barrett Blake	mileage	112.52	03-00 0000-000 0000 2420 5200-025 030
5/28/08	8338	Jonathon Guertin	gasoline	85.00	06-00 8150-640 0000 8110 4300-085 045
5/28/08	8339	Cinda Peck	misc supplies	64.64	03-00 0000-504 0000 7200 4300-089 045
5/28/08	8340	Debbie Ewing	music supplies	47.84	03-00 0000-005 1110 1000 4300-090 005
5/28/08	8341	D C Tran	instructional supplies	62.49	03-00 0000-005 1110 1000 4300-010 005
5/28/08	8342	Paula Intravaia	lunch program refund	9.00	13-00 5310-000 0000 0000 8634-000 000
5/28/08	8343	Aditya Sobti	instructional supplies	95.06	03-00 0000-005 1110 1000 4300-021 005
5/28/08	8344	Marilee Brusaschetti	child care refund	5.10	63-00 0000-000 0000 0000 8699-066 000
5/28/08	8345	Lisa Myers	child care refund	15.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8346	Coleen Caspersen	child care refund	15.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8347	Sherri Scott	child care refund	25.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8348	Kandace Baron	child care refund	5.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8349	Kimberly Zevin	child care refund	15.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8350	Cindy Patterson	child care refund	5.00	63-00 0000-000 0000 0000 8699-087 000
5/28/08	8351	Elizabeth Silverman	child care refund	25.00	63-00 0000-000 0000 0000 8699-087 000
5/27/08		Union Bank	analysis deficit	15.00	63-00 0000-000 0000 0000 8699-087 000
5/30/08		Union Bank	interest earned	23.05	03-00 0000-504 0000 7200 5800-080 045
			TOTAL	2,149.18	

Paulette Anderson
Custodian, Revolving Cash

Date

June 10, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Approval of Association Memberships and Dues for 2008-2009

Renewal of the following memberships is requested for the 2008-2009 school year.

California School Boards Association (CSBA)	\$7,003.00
California School Boards Association (CSBA) Legal Alliance	\$1,751.00
California School Boards Association (CSBA) Gamut	\$2,250.00
Coalition for Adequate School Housing (CASH)	\$285.00*
Del Mar Chamber of Commerce	\$600.00*
North County Educational Purchasing Consortium (NCEPC)	\$47.85*
San Diego County School Boards Association	\$255.72*
School Services of California, Fiscal and Mandate Services	\$2,700.00*
Schools for Sound Finance (SF2), School Services	\$4,000.00
Small School Districts Association	\$1,500.00*
California Association of School Business Officials (CASBO)	\$1,065.00*
North County Professional Development Federation	\$2,614.60
Ed-Join	361.00*

*NOTE: These amounts are from 2007-2008 and subject to change for 2008-2009. Amounts not marked have already been invoiced and amounts are accurate.

FISCAL IMPACT:

Revenue:	Unrestricted General Fund revenue.
Expenditure:	Expenditure of \$24,433.17 will be paid from 2008/2009 proposed General Fund budget.
Fund Balance:	No change to fund balance.

RECOMMENDED: The Interim Superintendent recommends the approval of the Association Memberships and Dues for 2008-2009.

*10.3

June 10, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of Agreement Between the Del Mar Union School District and NvLS Professional Services, LLC. For Filing and Reviewing E-rate Program Applications and Claims in the Amount of \$2,150

The District completes annual applications for discounted telecommunications, internet and internal connections services available to schools and supporting agencies through E-rate and other state and federal programs. Upgrades to the District systems require additional applications and review to allow for maximum discounts. Nancy von Langen-Scott has provided professional consultation services in this area to ensure that the District received maximum discounts since the 2005-2006 fiscal year. She has also helped to ensure that the District is qualified to receive the E-rate discount on all district cellular phone accounts.

The chart below shows projected communication costs for 2008-2009 and the e-rate funding commitment requests prepared by NvLS Professional Services. The projected 2008/2009 savings with E-rate filing is \$107,119.48.

COMPANY	SERVICE	CATEGORY	PRE-DISCOUNT	DISCOUNT	FUNDING COMMITMENT REQUEST
AT&T	Voiced and Data	Telecom	\$85,002.16	34%	\$28,900.73
AT&T Corp	Long Distance	Telecom	\$1,796.16	34%	\$610.69
Verizon Wireless	Cell Phone	Telecom	\$29,844.96	34%	\$10,147.29
AT&T	Opteman	Telecom	\$198,414.00	34%	\$67,460.76
	SAVINGS WITH E-RATE FILING				\$107,119.48

The Business Department recommends the renewal of this consultant agreement for assistance in filing any outstanding forms for 2008-2009, preparing and submitting the appropriate E-rate forms, and answering questions for audits and reviews during the 2009-2010 school year.

***This agreement is available for review at the
Del Mar Union School District Office***

FISCAL IMPACT: Revenue: Unrestricted General Fund revenue.
Expenditure: Expenditure of \$2,150.00 will be paid from 2008/2009 proposed General Fund budget.
Fund Balance: No change to fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between the Del Mar Union School District and NvLS Professional Services, LLC for filing and reviewing e-rate program applications and claims in the amount of \$2,150.

*10.4

June 13, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of the 2008/2009 Contracts for the Fiscal Year Annual Inspections, Maintenance and Service

Randy Wheaton, Director of Maintenance and Operations, recommends that the following contracts be approved for various inspections, maintenance and service required by the District during the 2008/2009 fiscal year. The listed contracts will be funded by restricted maintenance.

1. Baker Electric will perform an annual electrical inspection for approximately \$16,791.
2. A.O. Reed & Co. will perform annual backflow testing and certifications on 37 devices located at various school sites throughout the District in the amount of \$3,330.
3. A.O. Reed & Co. will perform various plumbing repairs, including backflow replacement at Torrey Hills and jetting of drains at Del Mar Hills, Del Mar Heights and Carmel Del Mar in the amount of \$3,568.
4. California Mobility will complete a required six-month maintenance on wheelchair lifts at all District sites. This service will be performed twice at each site in the amount of \$2,280.
5. COSCO will provide quarterly inspections and reports for the sprinkler systems at the District Office and all eight school sites. Inspection of the wet pipe fire sprinkler system will be completed as defined by the State of California, Title 19. These inspections will be completed in the amount of \$11,600.
6. Standard Electronics will provide an annual inspection and the testing of all fire protection and peripheral devices as well as dampers at the District Office and all eight school sites. A Standard Electronics technician and maintenance representative will perform the testing. All work will be completed as per NFPA72 in the amount of \$11,125.
7. Construction Electronics, Inc. will perform preventative maintenance on the intercom equipment headends at Ashley Falls, Sage Canyon, Del Mar Hills, Carmel Del Mar, and Ocean Air in the amount of \$2,954.09.
8. Firehawk will perform an annual inspection and maintenance on all District fire extinguishers in an amount not to exceed \$2,400.00.

*The contracts for the work listed above are available for review
at the Del Mar Union School District Office.*

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
 Expenditure: Expenditure of \$54,048.09 will be paid from
 the 2008/2009 proposed Restricted
 Maintenance budget.
 Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the
2008/2009 contracts for the fiscal year annual inspections,
maintenance and service.

*10.5

June 13, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between Frontier Fence and the Del Mar Union School District for Fence Repairs at Various Schools

Randy Wheaton, Director of Maintenance & Operations, has worked with Frontier Fence to determine the necessary work to repair and maintain various fences across the District. Work will include replacement of chain link material, hinges and line posts as necessary and an adjustment to the gates at Ashley Falls, Sage Canyon, Del Mar Hills, and Del Mar Heights. Torrey Hills will have 73 feet of new six-foot, black chain link fence installed. Costs for this project will be at \$6,843.00.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT:	Revenue:	Restricted Maintenance Program.
	Expenditure:	Expenditure of \$6,84300 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
	Fund Balance:	No change to restricted general fund balance.

RECOMMENDED: Interim Superintendent recommends approval of agreement between Frontier Fence and the Del Mar Union School District for fence repairs at various schools.

*10.6

June 13, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between TP Acoustics, Inc. and the Del Mar Union School District for Ceiling Repair Work at Carmel Del Mar School

Randy Wheaton, Director of Maintenance, recommends that TP Acoustics, Inc. replace water stained 4 X 4 ceiling panels in the library at Carmel Del Mar School. TP Acoustics, Inc. will furnish material and labor to complete this project for the sum of \$6,560.00.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT:	Revenue:	Restricted Maintenance Program.
	Expenditure:	Expenditure of the \$6,560 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
	Fund Balance:	No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between TP Acoustics, Inc. and the Del Mar Union School District for ceiling repair work at Carmel Del Mar School.

*10.7

June 13, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between Zasqueta Contracting Inc. and the Del Mar Union School District for New Benches at Del Mar Hills Academy

Worn out and deteriorated wood benches at Del Mar Hills Academy should be replaced to insure student safety in the lunch area. Zasqueta Contracting Inc. will remove eight wood benches, provide and install eight new, eight-foot benches without backs. Randy Wheaton, Director of Maintenance & Operations, recommends that this work be completed at a cost of \$5,228.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT:	Revenue:	Restricted Maintenance Program.
	Expenditure:	Expenditure of \$5,228 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
	Fund Balance:	No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between Zasqueta Contracting Inc. and the Del Mar Union School District for new benches at the Del Mar Hills Academy.

*10.8

June 13, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between J.D.L. Development Inc. and the Del Mar Union School District for Tile Work on Concrete Benches at Ocean Air School

J.D.L. Development will install and set tiles for a school project at Ocean Air School for a cost of 4,500. Tiles were completed by students as part of a school site fundraiser and installed on concrete benches in the courtyard. Payment will be made from the restricted maintenance budget and then reimbursed by the Del Mar School Education Foundation.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: Restricted Maintenance Program.

Expenditure: Expenditure of \$4,500 will be charged to the 2008/2009 Restricted Maintenance budget and then reimbursed by DMSEF.

Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of an agreement between J.D.L. Development Inc. and the Del Mar Union School District for tile work on concrete benches at Ocean Air School.

*10.9

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between Care-A-Van Transportation and the Del Mar Union School District for 2008/2009 Special Education Transportation

The Del Mar Union School District went to bid for Special Education Transportation Services with the Solana Beach District four years ago and the Board awarded a contract to Care-A-Van Transportation. The original contract with Care-A-Van Transportation was for a three year period ending June 30, 2006. The contract included an agreement to extend the contract, based on performance, for up to an additional four years.

Care-A-Van has provided Special Education Transportation services successfully for the past five years. District personnel agree that the performance by Care-A-Van warrants an extension of the agreement for the 2008-2009 fiscal year.

Insurance requirements for the 2008/2009 shall remain at the level of \$5,000,000. The 2008/2009 contract amount of \$340,524.00 includes a 3% increase over the 2007/2008 contract amount. All other requirements and terms of the contract will remain the same.

The Contract for this work is available for review at the Del Mar Union School District Office.

FISCAL IMPACT:	Revenue:	Restricted General Fund revenue.
	Expenditure:	Expenditures of \$340,524 will be charged to the 2008/2009 proposed restricted general fund budget.
	Fund Balance:	No change to fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between Care-A-Van Transportation and the Del Mar Union School District for 2008/2009 special education transportation.

*10.10

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of an Agreement Between the Superintendent of Schools, San Diego County Office of Education, and the Del Mar Union School District for Participation in the Outdoor Education Program and Marine Science Floating Lab for the 2008-2009 School Year

Sixth grade students will continue to have the opportunity to participate in the Outdoor Education Program during the 2008-2009 school year. The five-day program provides students with an outdoor science education and conservation instruction experience.

Del Mar Heights, Del Mar Hills Academy and Sycamore Ridge students attended 6th grade camp at Camp Marston as part of a 2007-2008 pilot. All three schools have chosen to participate in the Camp Martson program sponsored by the YMCA for the 2008-2009 school year.

Ashley Falls, Carmel Del Mar, Ocean Air, Sage Canyon School and Torrey Hills students will continue to attending either Camp Cuyamaca or Camp Fox. This agreement will allow these sites to participate in the above named camp programs sponsored by the San Diego County Office of Education.

In addition to the Outdoor Education Program, the County Office of Education provides a Marine Science Floating Lab Program. This program is attended by DMUSD 5th grade students.

***The Agreement is available for review at the
Del Mar Union School District Office.***

FISCAL IMPACT: Revenue: Unrestricted General Fund local income.
Expenditure: Expenditures will be charged to the 2008/2009 proposed budget.
Fund Balance: No change to fund balance.

RECOMMENDED: Interim Superintendent recommends approval of the agreement between the Superintendent of Schools, San Diego County Office of Education and the Del Mar Union School District for participation in the Outdoor Education Program and Marine Science Floating Lab for the 2008-2009 School year.

*10.11

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval to Declare District Personal Property Obsolete and/or Surplus per Education Code Article 14: Sale of Personal Property; 17546(a)(b)(c)

The items listed below have been determined as surplus and/or obsolete and have been recommended for disposal, donations or sale.

1. Taber baby grand piano, Serial #89571, Inventory tag #003226 requiring minor repairs and adjustment – originally donated to Ashley Falls
2. Obsolete, damaged and unused computer equipment and parts currently being stored at Ashley Falls School. (See attached list)

The District currently has an approved agreement with The Interscholastic Trading Company. InterSchola provides a service to assist in the selling of surplus goods in an online auction environment and through other surplus goods channels in compliance with California Education Code. Items will be evaluated by InterSchola to determine salability. Obsolete computer equipment will be disposed of using approved e-waste guidelines.

FISCAL IMPACT: Revenue: Unrestricted General Fund local revenue.
Expenditure: Expenditures will be charged to the 2008/2009 proposed budget out of proceeds.
Fund Balance: Increase in fund balance in the amount of proceeds net fees.

RECOMMENDED: The Interim Superintendent recommends approval to declare District personal property obsolete and/or surplus per Education Code Article 14: Sale of Personal Property; 17546(a)(b)(c)

*10.12

Ashley Falls
Technology Surplus List

113

District ID	Brand	Model	Serial Number
3071	Alpha Smarts	AS300B	903-00197-WF
4261	Apple	iBook	UV949179H78
4631	Apple	iBook	UV95062RH78
5715	Apple	iBook	UV12549RLCC
6260	Apple	iMac	SG937141GT1
4506	Apple	iMac	XB93004XGT1
3217	Apple	iMac	XB904157EUL
3922	Apple	iMac	XB93000UGT1
5715	Apple	iMac	W86466VNVUX
	Omega Zip Drive		PKBW35F7E5
	Omega Zip Drive		PSAW46F242
	3 Apple Airports, Model #M7332		
	1 Apple Mouse, Model M4848		

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Award and Approval of an Agreement Between Ramona Paving & Construction and the Del Mar Union School District for Asphalt Slurry and Repair, Summer 2008

At the regular meeting of April 16, 2008 the Board approved going to bid for asphalt seal, stripe and repairs at Del Mar Heights, Carmel Del Mar, Sycamore Ridge and the Del Mar Hills Academy. The request for bids was advertised in the North County Times on May 5 and May 12, 2008. Three bid packets were mailed. A mandatory job-walk took place at 9:00 a.m. on Monday, May 19, 2008. The bid opening was held at 9:00 a.m. on Monday, June 9, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
Ramona Paving & Construction	\$67,240.00
Kirk Paving, Inc.	\$72,056.00
J & S Asphalt	\$75,782.00

District staff recommends that the Board award a contract of \$67,240 to Ramona Paving & Construction. The work will begin Monday, July 28, 2008 at Del Mar Hills and Del Mar Heights and will be completed by Friday, August 8, 2008. The work will begin Monday, November 24, 2008 at Carmel Del Mar and Sycamore Ridge and will be completed by Friday, November 28, 2008.

***The contract for this work will be available for review at the
Del Mar Union School District Office.***

FISCAL IMPACT: Revenue: Restricted Maintenance Program.

Expenditure: Expenditure of \$67,240 will be paid from the 2008/2009 proposed Restricted Maintenance budget.

Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between Ramona Paving & Construction and the Del Mar Union School District for asphalt slurry and repair.

*10.13

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Award and Approval of an Agreement Between Windsor Contracting and the Del Mar Union School District for Roofing and Mechanical Screen Repair at Del Mar Hills Academy

At the regular meeting of April 16, 2008 the Board approved going to bid for roofing and mechanical screen repair at Del Mar Hills Academy. The request for bids was advertised in the North County Times on May 12 and May 20, 2008. Seven bid packets were distributed. A mandatory job walk took place at 9:00 a.m. on Monday, June 2, 2008. The bid opening was held at 11:00 a.m. on Monday, June 16, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
Windsor Contracting	\$31,599.04
Best Contracting Inc.	\$36,942.00
RGSLA Inc.	\$49,800.00
JDL Development	\$65,640.00
Blair Rasmussen Construction	\$87,929.00

Staff recommends that the Board award a contract of \$31,599.04 to Windsor Contracting. The work will begin Monday, July 7, 2008 and will be completed by Friday, August 8, 2008.

The contract for this work will be available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
 Expenditure: Expenditure of \$31,599.04 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
 Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between Windsor Contracting and the Del Mar Union School District for roofing and mechanical screen repair at Del Mar Hills Academy.

*10.14

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Award and Approval of an Agreement Between Walters Painting and the Del Mar Union School District for Exterior and Interior Painting, Summer 2008

At the regular meeting of April 16, 2008 the Board approved going to bid for exterior and interior painting, summer 2008. The request for bids was advertised in the North County Times on May 20 and May 26, 2008. Seven bid packets were distributed. A mandatory job walk took place at 9:00 a.m. on Tuesday, June 3, 2008. The bid opening was held at 11:00 a.m. on Tuesday, June 17, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
Walters Painting	\$68,500.00
RBE	\$73,900.00
Painting & Décor	\$87,300.00
Piana Construction & Painting	\$110,000.00
Cam Painting Inc.	\$129,000.00
JDL Development	\$213,800.00

Staff recommends that the Board award a contract of \$68,500 to Walters Painting. The work will begin on Monday, July 7, 2008 and will be completed by Friday, August 8, 2008.

The contract for this work will be available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
 Expenditure: Expenditure of \$68,500 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
 Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between Walters Painting and the Del Mar Union School District for exterior and interior painting.

*10.15

June 19, 2007

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Award and Approval of an Agreement Between Environmental Builders and the Del Mar Union School District for Cabinetry Door Repair and Replacement at Del Mar Hills Academy

At the regular meeting of April 16, 2008 the Board approved going to bid for cabinetry door repair and replacement at the Del Mar Hills Academy. The request for bids was advertised in the North County Times on May 26 and June 2, 2008. Additionally, one bid packet was mailed. A contractor attended the mandatory job-walk on Wednesday, June 11, 2008 and another contractor submitted a bid on Wednesday, June 18, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
Environmental Builders	\$40,800.00

Staff recommends that the Board award a contract of \$40,800 to Environmental Builders. The work will begin on Monday, July 7, 2008 and will be completed by Friday, August 15, 2008.

***The contract for this work will be available for review at the
Del Mar Union School District Office.***

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
Expenditure: Expenditure of \$40,800 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between Environmental Builders and the Del Mar Union School District for cabinetry door repair and replacement at Del Mar Hills Academy.

*10.16

June 19, 2007

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Award and Approval of an Agreement Between JDL Development Inc. and the Del Mar Union School District for Domestic Water Line Replacement at Carmel Del Mar School

At the regular meeting of April 16, 2008 the Board approved going to bid for domestic water line replacement at Carmel Del Mar School. The request for bids was advertised in the North County Times on June 2 and June 9, 2008. Seven bid packets were distributed. A mandatory job walk took place at 11:00 a.m. on Wednesday, June 11, 2008. The bid opening was held at 11:00 a.m. on Wednesday, June 18, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
JDL Development Inc.	\$99,900.00
A. O. Reed & Co.	\$101,105.00
Sherwood Mechanical, Inc.	\$106,693.00
Harbor Bay, Inc.	\$123,000.00

District staff recommends that the Board award the contract to JDL Development Inc. for a cost of \$99,900. Work will begin on Monday, June 30, 2008 and will be completed by Monday, August 4, 2008.

The contract for this work will be available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
 Expenditure: Expenditure of \$99,900 will be paid out of 2008/2009 proposed Restricted Maintenance budget.
 Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between JDL Development Inc. and the Del Mar Union School District for domestic water line replacement at Carmel Del Mar School.

*10.17

June 19, 2007

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Award and Approval of an Agreement Between Acme Awning & Canvas Co. and the Del Mar Union School District for Sunshade Structure Repair

At the regular meeting of May 28, 2008 the Board approved going to bid for asphalt seal, stripe and repairs at Del Mar Heights, Carmel Del Mar, Sycamore Ridge and the Del Mar Hills Academy. The request for bids was advertised in the North County Times on June 2 and June 9, 2008. Two bid packets were distributed. A mandatory job walk took place at 9:00 a.m. on Thursday, June 12, 2008. The bid opening was held at 9:00 a.m. on Thursday, June 19, 2008. The bid summary is shown below.

CONTRACTOR	BID AMOUNT
Acme Awning & Canvas Co.	\$28,896.03

Staff recommends that the Board award a contract of \$28,896.03 to Acme Awning & Canvas Co. Work will begin Monday, July 7, 2008 and will be completed by Friday, August 8, 2008.

***The contract for this work will be available for review at the
Del Mar Union School District Office.***

FISCAL IMPACT: Revenue: Restricted Maintenance Program.
Expenditure: Expenditure of \$38,896.03 will be paid from the 2008/2009 proposed Restricted Maintenance budget.
Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends award and approval of an agreement between Acme Awning & Canvas Co. and the Del Mar Union School District for Sunshade Structure Repair.

*10.18

June 17, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement with Janus Corporation for Mold Removal in Rooms P7 and P8 at Torrey Hills School and J.D.L. Development Inc. for the Rebuild After Mold Removal in Rooms P7 and P8 at Torrey Hills School

Janus Corporation will remove and dispose of hazardous materials following Air America Testing recommendations. J.D.L. Development will repair and rebuild walls including drywall paneling after Janus Corporation performs demolition and mold removal in rooms P7 and P8 at Torrey Hills School. This work is required to maintain a safe and healthy instructional environment for students and staff. The mold removal project cost is \$5,240. The rebuild project is estimated to be at an amount not to exceed \$8,000.

*The Agreements for this work are available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: Restricted Maintenance Program.

Expenditure: Expenditures of \$5,240 and possibly \$8,000 will be charged to the 2008/2009 proposed Restricted Maintenance budget.

Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreements with Janus Corporation in the amount of \$5,240.00 for mold removal in rooms P7 and P8 at Torrey Hills School and J.D.L. Development Inc. for the rebuild after mold removal in rooms P7 and P8 at Torrey Hills School

*10.19

June 18, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of District Performance Agreement with Marston + Marston, Inc.

SITE	CONTRACTOR	SERVICE	AMOUNT	FUNDING
District Administration	Marston + Marston, Inc.	Public Relations Document Sale of Shores Property	\$1,200.00	Special Reserve for Capital Outlay

The contract for this work will be available for review at the Del Mar Union School District Office.

FISCAL IMPACT:

Revenue:	Special Reserve for Capital Outlay
Expenditure:	Expenditure of \$1,200 will be charged to the 2007/2008 Special Reserve for Capital Outlay
Fund Balance:	Reduction to the fund balance in Special Reserve for Capital Outlay of \$1,200.

RECOMMENDED: The Interim Superintendent recommends approval of the District Performance Agreement with Marston + Marston, Inc.

*10.20

June 18, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between Goodall's Charter Bus/dba Coach USA and the Del Mar Union School District for Field Trip Transportation

The Del Mar Union School District went to bid for Field Trip Transportation Services with the Solana Beach District three years ago and the Board awarded a contract to Goodall's Charter Bus/dba Coach USA. The original contract with Coach USA was for a three year period ending June 30, 2006 and included an agreement to extend, dependent on performance, for up to an additional four years.

Coach USA has provided field trip transportation services successfully for the past three years. District staff believes that the service performance by Coach USA warrants an extension of the agreement for the 2008-2009 fiscal year.

Contract language allows for rate increases based on the Consumer Price Index. Based on the CPI data, Coach USA is increasing trip fees by 5.1% for services during 2008-2009. All other requirements will remain the same. Fees for 2008-2009 are listed below.

Base Trip – 100 miles and four (4) hours	=	\$372.00
Additional Hours @ half hour increments	=	\$67.00/hour
Day Rate	=	\$678.00
Fuel and PUC surcharge	=	6.5%

The 6% fuel charge was added on the 2006-2007 contract renewal due to the dramatic increase in gasoline prices. This was the first increase Coach USA implemented since the beginning of the contract term in September, 2003. The 6% listed as a fuel charge is in lieu of the 3% annual service increase for 2004-2005 and 2005-2006 as included in the original agreement.

The total cost of the 2008/2009 contract is \$142,000.

The contract for this work is available for review at the Del Mar Union School District Office.

FISCAL IMPACT: Revenue: Unrestricted general fund revenue accounts will be increased by deposits from parent contributions and site fundraising efforts.

 Expenditure: Expenditure of \$142,000 will be charged to site fundraising budgets in the 2008/2009 proposed general fund. The expenditure budgets will be increased by the deposit amounts as listed above.

 Fund Balance: No change to unrestricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between Coach USA and the Del Mar Union School District for field trip transportation.

*10.21

June 18, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of an Agreement Between TP Acoustics, Inc. and the Del Mar Union School District for Ceiling Repair Work at Torrey Hills School

Randy Wheaton, Director of Maintenance & Operations, recommends that TP Acoustics, Inc. furnish and install Armstrong 2911, 2 X 4 ceiling panels, in the top two rows of each side of the center beam as required in Rooms K2, D2 and D3 at Torrey Hills School. This work will be completed in July before students and staff return to the school campus in August. The cost of this project will be at \$3,960.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: Restricted Maintenance Program.

Expenditure: Expenditure of \$3,960 will be paid from the 2008/2009 proposed Restricted Maintenance budget.

Fund Balance: No change to restricted general fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between TP Acoustics, Inc. and the Del Mar Union School District for ceiling repair work at Torrey Hills School.

*10.22

June 25, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval of the Five-Year Deferred Maintenance Plan

The State of California, Office of Public School Construction, monitors the State's Deferred Maintenance Program that provides funds for deferred maintenance. In order to qualify for these categorical funds, the District must prepare a Board approved Five-Year Deferred Maintenance Plan on Form 40-20. The State Allocation Board does not fund the projects from the five-year plan but rather approves the five-year plan as being eligible for the District to expend funds from its "District Deferred Maintenance Fund". If a project is not on the five-year plan, deferred maintenance funds cannot be used for the project.

The attached Five-Year Deferred Maintenance Plan was developed with the maximum amount of flexibility for the Maintenance Department to determine the priority for completion of the projects.

FISCAL IMPACT:	Revenue:	Local and State Revenue in the Deferred Maintenance Fund
	Expenditure:	\$57,750 has been allocated in the 08-09 Proposed Budget.
	Fund Balance:	No change to Fund Balance in the Deferred Maintenance Fund. Projected ending fund balance of \$907,429 at the end of 08-09.

RECOMMENDED: The Interim Superintendent recommends approval of the Five-Year Deferred Maintenance Plan.

*10.23

SCHOOL DISTRICT Del Mar Union School District	FIVE-DIGIT DISTRICT CODE NUMBER (SEE CALIFORNIA PUBLIC SCHOOL DIRECTORY) 68056
COUNTY San Diego	CURRENT FISCAL YEAR 2007/2008

The district:

- ☐ has not previously submitted a Five Year Plan.
☒ is submitting this updated/revised Five Year Plan which supersedes the plan currently on file with SAB.

Part I—Authorized District Representative

The following individual has been designated as a district representative by the school board minutes:

DISTRICT REPRESENTATIVE Janet Bernard	TITLE Superintendent
BUSINESS ADDRESS 225 Ninth Street, Del Mar, CA 92014	TELEPHONE NUMBER 858-755-9301
E-MAIL ADDRESS jbernard@dmusd.org	FAX NUMBER 858-755-4361

Part II—Estimated Fiscal Year Data

PROJECT CATEGORY	1. NUMBER OF PROJECTS	2. CURRENT FISCAL YEAR	3. SECOND FISCAL YEAR	4. THIRD FISCAL YEAR	5. FOURTH FISCAL YEAR	6. FIFTH FISCAL YEAR	7. TOTAL ESTIMATE COST
Asbestos							0.00
Classroom Lighting							0.00
Electrical	3		50,000.00	50,000.00	125,000.00		225,000.00
Floor Covering	5		75,000.00	125,000.00	75,000.00	150,000.00	425,000.00
HVAC	5	8,500.00	25,000.00	25,000.00	40,000.00	25,000.00	123,500.00
Lead	5	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00
Painting	7		110,000.00	75,000.00	80,000.00	75,000.00	340,000.00
Paving	12	45,000.00	82,000.00	75,000.00	75,000.00	75,000.00	352,000.00
Plumbing	6	7,500.00	145,000.00	25,000.00	125,000.00	12,500.00	315,000.00
Roofing	8	13,500.00	70,000.00	155,000.00	125,000.00	85,000.00	448,500.00
Underground Tanks							0.00
Wall Systems		11,500.00	37,500.00	13,500.00	25,000.00	15,000.00	102,500.00
8. Grand Total	51	87,000.00	595,500.00	544,500.00	671,000.00	438,500.00	2,336,500.00

9. Remarks

10. List the school names where deferred maintenance projects are planned in this Five Year Plan:

Del Mar Hills
Del Mar Heights
Carmel Del Mar
Ashley Falls
Sycamore Ridge
Sage Canyon
Torrey Hills
Ocean Air

11. Certifications

I certify as District Representative that:

- this work does not include ineligible items and that all work will be completed in accordance with program requirements, applicable laws and regulations. The district shall maintain proper documentation in the event of an audit; and,
- the district understands that should an audit reveal that these funds were expended for other than eligible deferred maintenance costs, the SAB will require the district to return all inappropriately expended funds; and,
- the plans and proposals for expenditures of funds as outlined in this report were discussed in a public hearing at a regularly scheduled school board meeting on _____; and the district has complied with all the other requirements of Education Code Sections 17584.1 and 17584.2; and,
- Beginning with the 2005/2006 fiscal year, the district has complied with Education Code Section 17070.75 (e) by establishing a facilities inspection system to ensure that each of its schools is maintained in good repair; and,
- This Form is an exact duplicate (verbatim) of the form provided by the OPSC. In the event a conflict should exist, then the language in the OPSC form will prevail.
- I certify under penalty of perjury under the laws of the State of California that the statements in this application and supporting documents are true and correct.

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE

June 25, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Adoption of the 2008/2009 District Budget

Education Code 42127 requires local education agencies to file their adopted budget with the County Superintendent of Schools on or before July 1, 2008. The State Board of Education requires financial data to be presented in the Standardized Account Code Structure Forms (SACS) at the time of adoption. The enclosed forms are generated using the State Board of Education's software and meets this requirement. Adoption of the 2008/2009 budget by the Board this evening will comply with the state mandated deadline.

Please refer to attached documents for lists, charts and reports that document the District's financial picture.

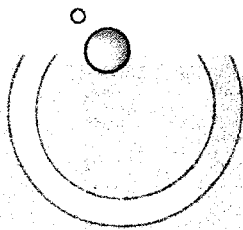
FISCAL IMPACT: Revenues: The total General Fund revenues of \$37,664,212. Other funds as presented on attached SACS forms.

Expenditures: The total General Fund expenditure and financing uses of \$38,894,394. Other funds as presented on the attached SACS forms.

Fund Balance: A decrease in the total General Fund balance of \$1,230,182. Other funds as presented on the attached SACS forms

RECOMMENDED: The Interim Superintendent recommends adoption of the 2008/2009 District Budget.

10.24



2008-2009 Adopted Budget

Del Mar Union School District

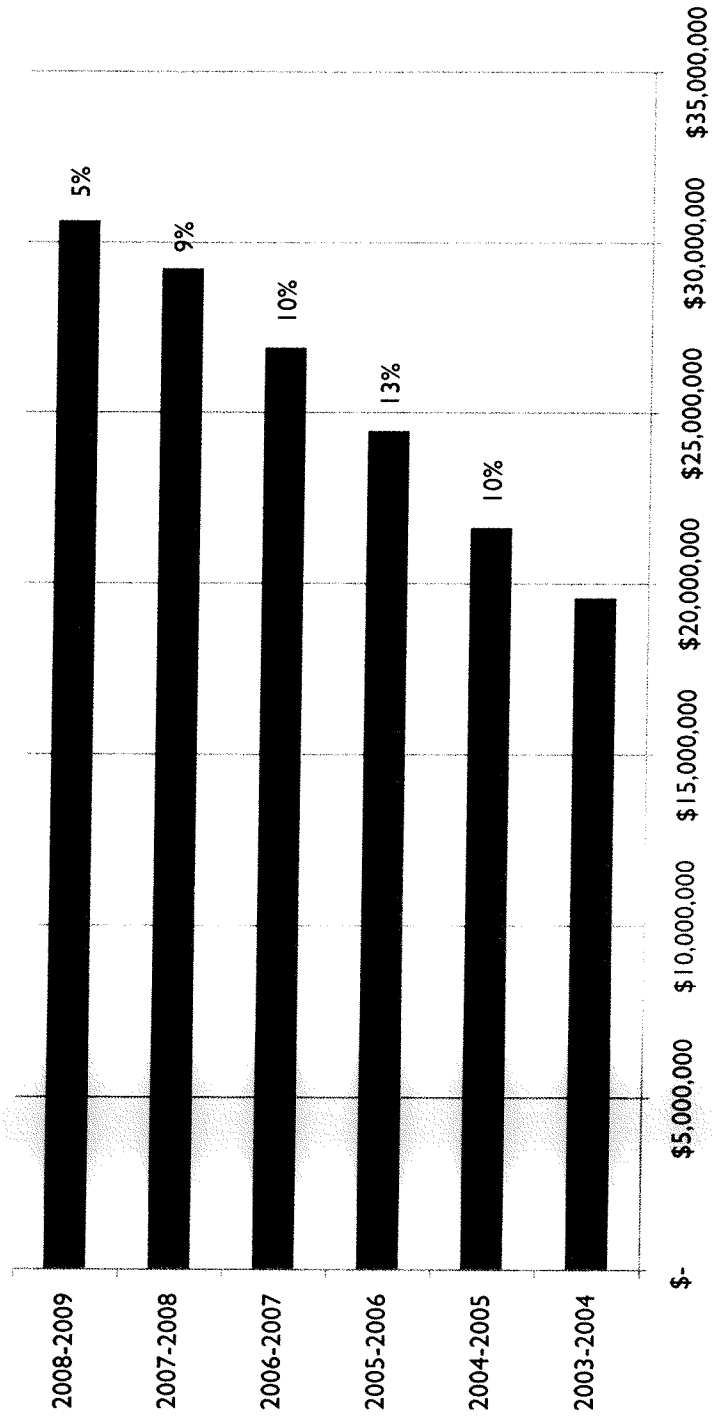
Bottom Line

- Expenditures in the Unrestricted General Fund exceeds revenues

Unrestricted General Fund	Restricted General Fund	Total General Fund
\$ 34,154,867	\$ 3,509,344	\$ 37,664,211
\$ 31,347,290	\$ 7,356,874	\$ 38,704,164
\$ (4,037,760)	\$ 3,847,530	\$ (190,230)
\$ (1,230,183)	\$ -	\$ (1,230,183)

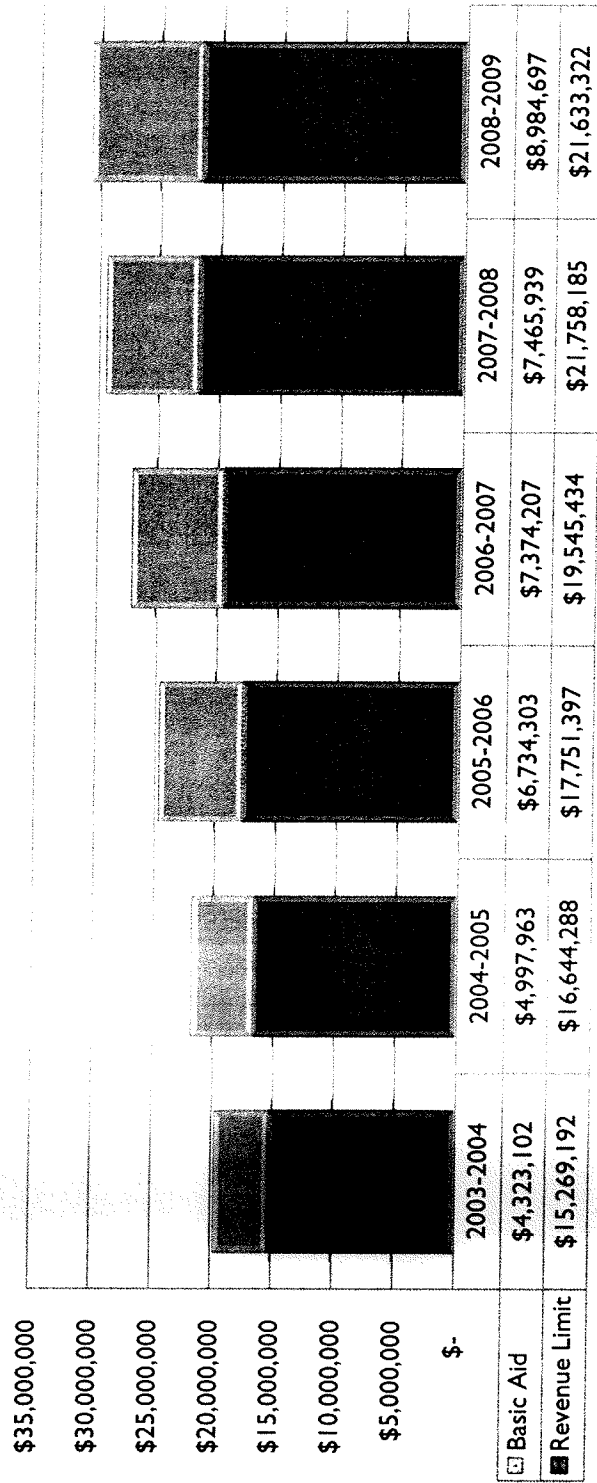
Property Tax Estimates

- Current budget at 5% increase from 2007-2008



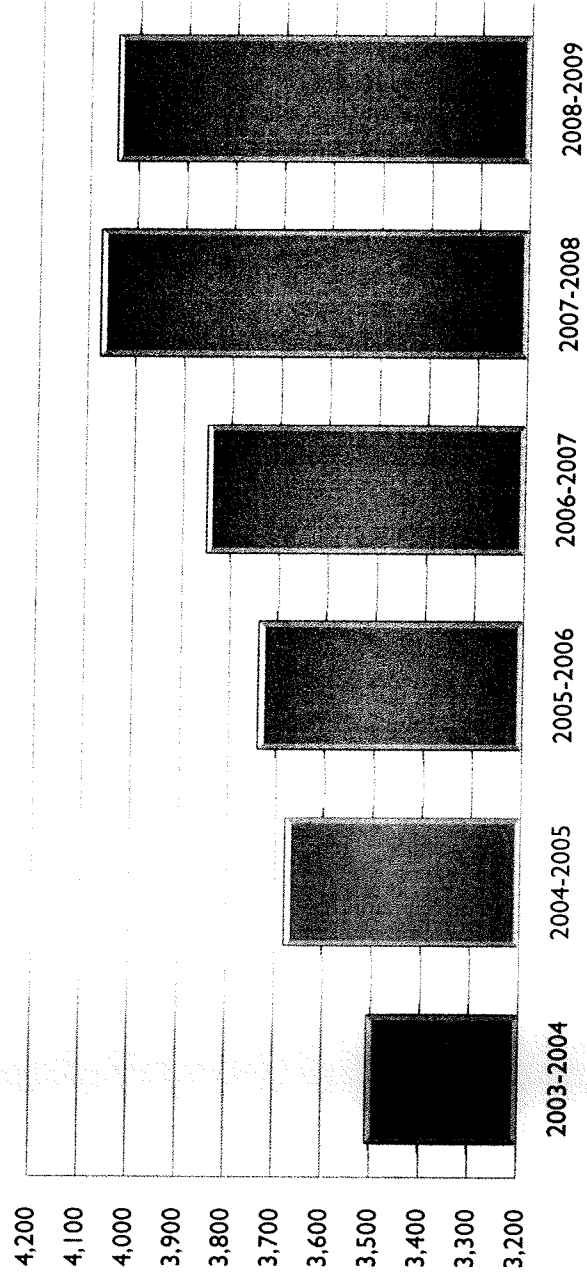
Revenue Limit/Basic Aid

- Revenue limit increases with enrollment
- Property tax increase is not related to enrollment



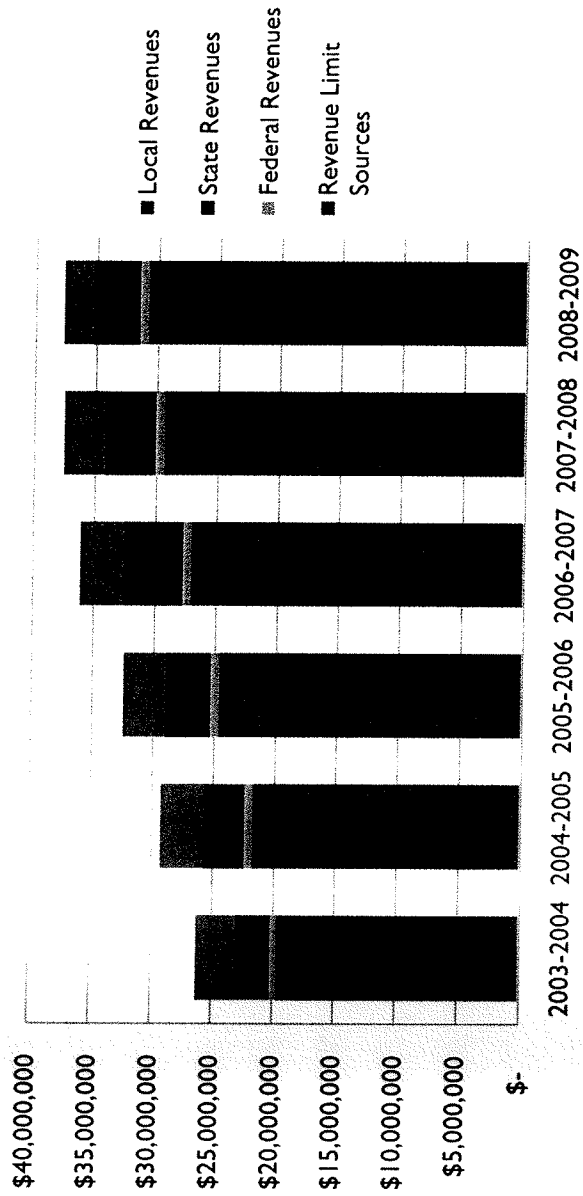
Enrollment Growth

- 2008-2009 Projected enrollment as of June 18, 2008 is 4,740



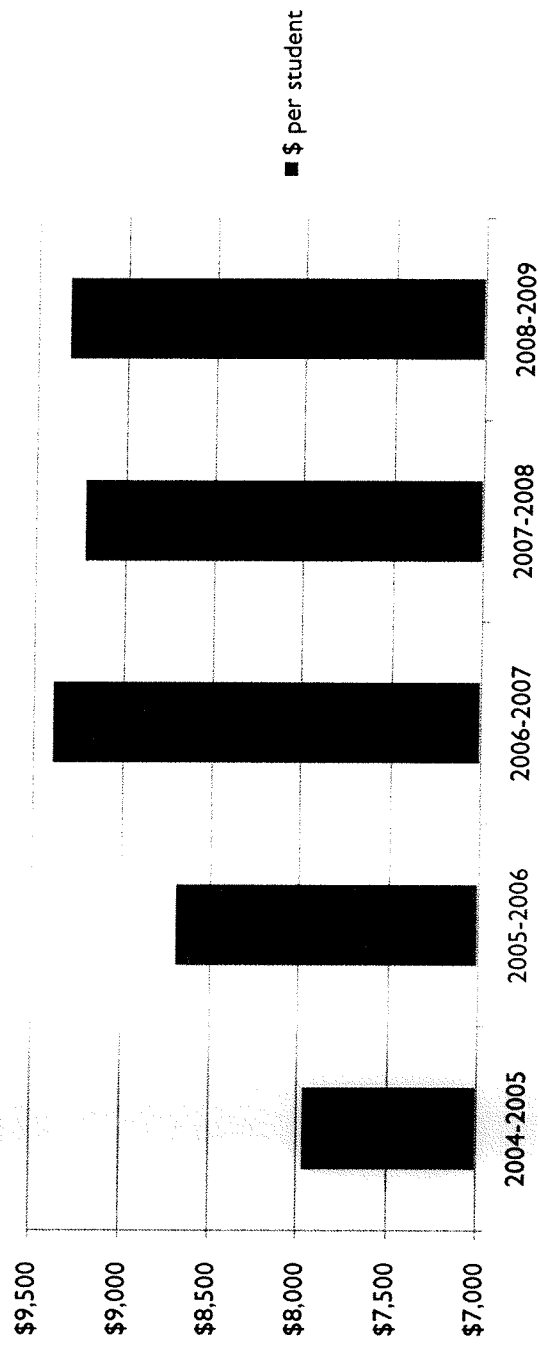
DMUSD Revenue

- Revenues other than Property Taxes are declining



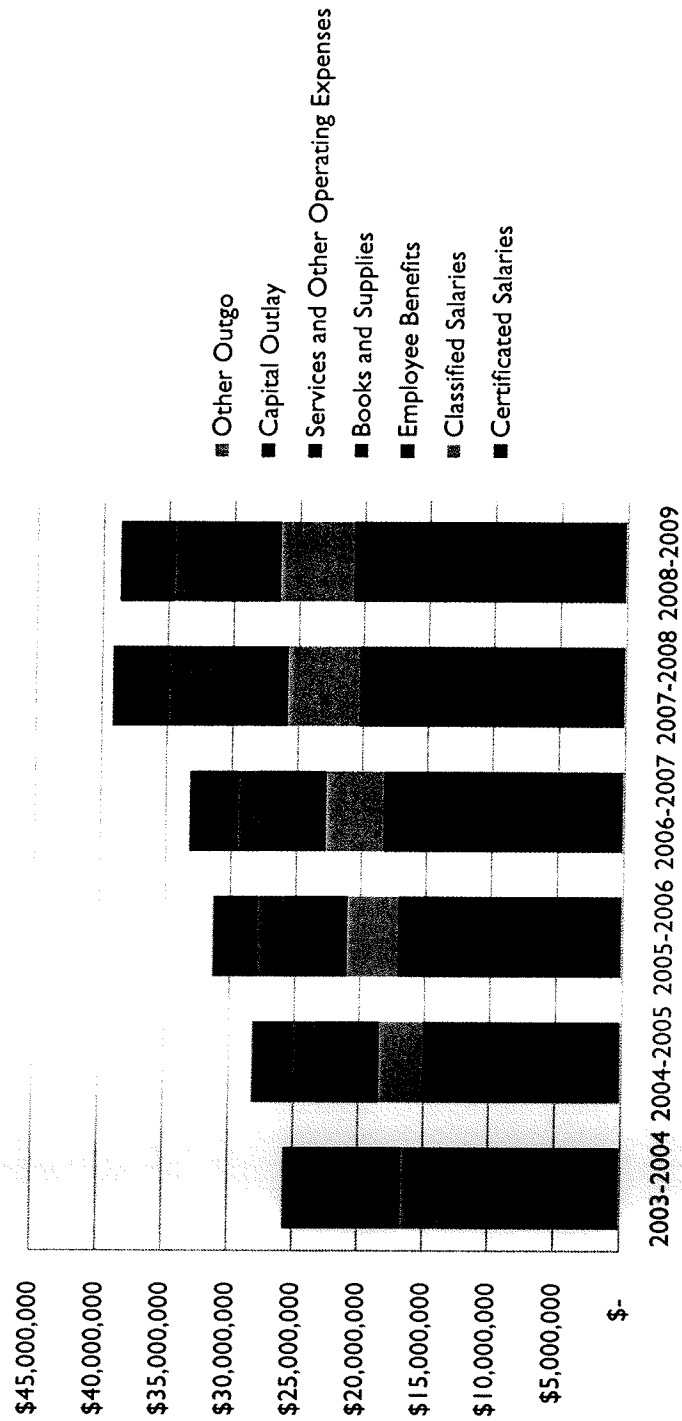
Revenue per Student

- Increase in 06-07 due to One-time State Categorical Programs
- Increase in 07-08 due to lower projected enrollment



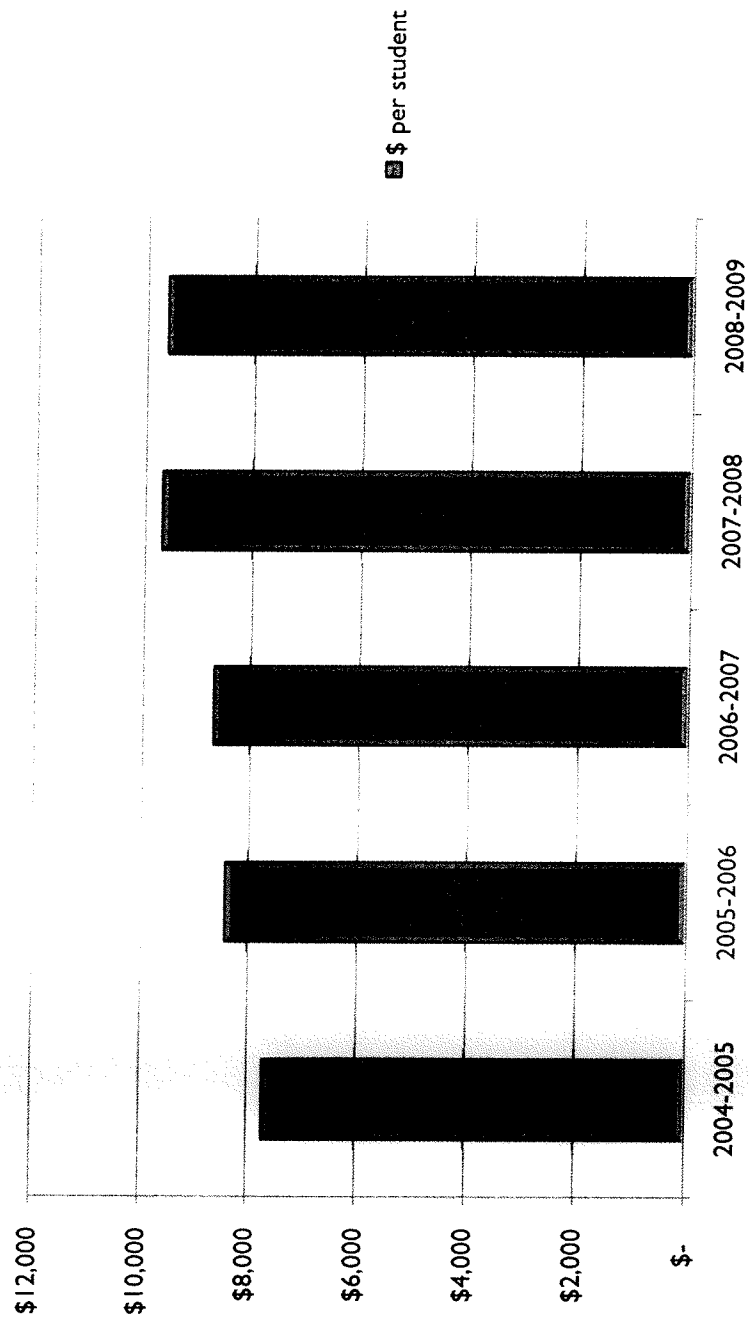
DMUSD Expenditures

- Increase in 07-08 Expenditures due to carryover of 06-07 one-time funds



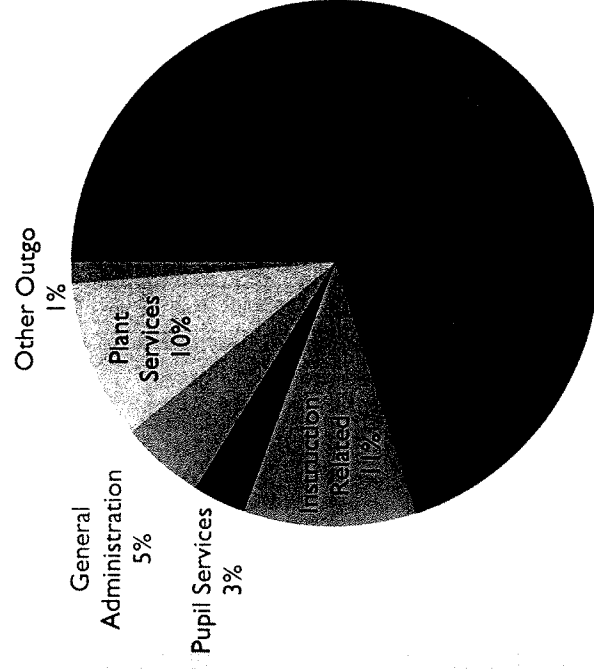
Expenditure per Student

- Increase in 07-08 due to One-time 06-07 Categorical Programs carryover



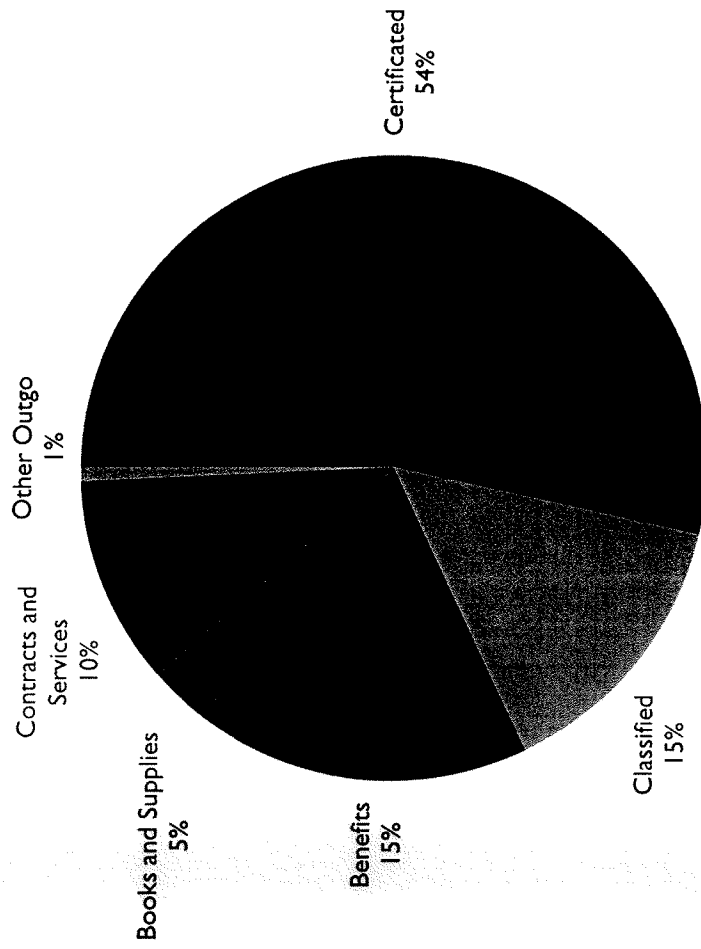
Expenditure by Function

- 81% of Expenditures are for Instruction or Instruction Related



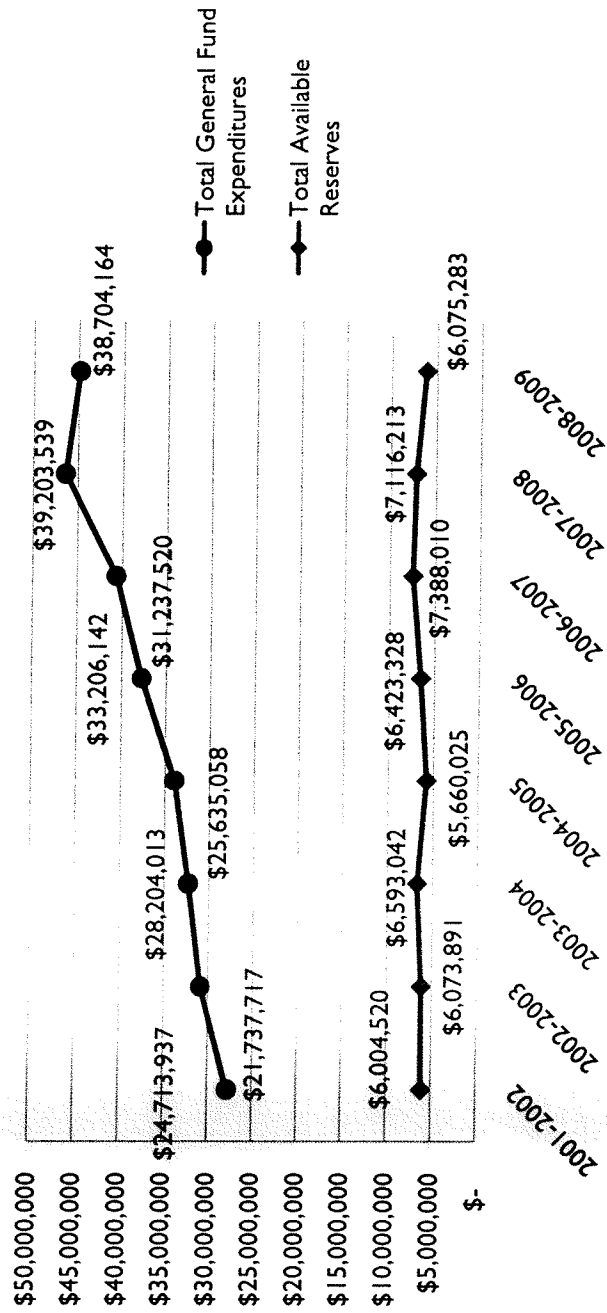
Expenditure by Object

- 84% of expenditures is on Salary and Benefits



Reserves

- 3% minimum requirement is \$1,161,125
- Please see 08-09 Budget booklet for detailed breakdown of Fund Balance



Multiyear Projection

- 5% annual Property Tax increase
- 3% Step and Column included
- COLA not included
- Additional Staffing not included
- 2.8% and 2.6% CPI for supplies
- Undesignated Reserves remain constant at \$3.6 million at the end of 2010-2011

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

8699-77.	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)
8792-000	Preschool with Solana Beach	22,046	22,046	22,046	22,046	22,046	0%	0
8792-025	Transfer from County (NCSSE)	1,242,752	1,124,288	1,242,752	1,242,752	1,242,752	0%	0
	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	\$ 459,285	\$ 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 MJR 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						14
			2007-06 Estimated Actuals			2008-09 Budget			
D	ion	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
A. REVENUES									
1)	Revenue Limit Sources	8010-8099	28,999,235.00	326,891.00	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	17,806,894.00	2,630,742.00	20,237,436.00	18,588,826.00	2,183,390.00	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	1,826,503.00	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		30,318,064.00	8,844,803.00	39,162,867.00	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%

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			Expenditures by Object			2008-09 Budget			% Diff Column C & F
Division	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. 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		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				
Unappropriated Amount		9790				3,589,947.84	11.63	3,589,959.47	

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			Expenditures by Object			2008-09 Budget			
			2007-08 Estimated Actuals						
Function	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			152
			2007-08 Estimated Actuals						
Location	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%
Special 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/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		60,985.00	60,985.00		55,632.00	55,632.00	-8.6%
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%

Dr	ion	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)	
01.	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									
	Local Subventions									
	and 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	6805-6880	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		156,848.00	156,848.00	-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	38,038.00	196,101.00	235,139.00	10,124.00	27,934.00	38,058.00	-83.8%
TOI	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%

Function	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)	
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%
Agency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Construction/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	6600	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	3,779,185.00	37,784,039.00	34,154,867.00	3,509,344.00	37,664,211.00	-0.3%

			Expenditures by Object			2007-08 Estimated Actuals			2008-09 Budget			155
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F			
Function	Resource Codes	Object Codes										
CLASSIFIED 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	83.6%			
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	2,090.00	820,536.00	908,024.00	2,090.00	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			2,458,081.00	1,552,035.00	4,008,116.00	2,685,236.00	1,290,916.00	3,976,152.00	-0.8%			

Division	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
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			30,318,064.00	8,844,803.00	39,162,867.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.2%

			2007-08 Estimated Actuals			2008-09 Budget			
Department	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 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%

Description	Function Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	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%
c) 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 Estimated Actuals	2008-09 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%
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	-392.6%
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		
Fixed Assets		9400			
7) 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%
DI/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 Replacement		6400	35,729.00	0.00	-100.0%
		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%
ng-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%
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			
J) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	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%
RS 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%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

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		
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 Estimated Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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%
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		
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%
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%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

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%
PEB, Allocated		3701-3702	0.00	0.00	0.0%
PEB, 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 Estimated Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	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%
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		
\ 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%
PEB, 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%

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

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		
\ 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%
ALL 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%

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

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		
*) Fixed Assets		9400			
10) TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%
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		
) 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%
jd		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%
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		
) 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					
at 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%
J		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)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				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

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
2008-09 Budget
Workers' Compensation Certification

37 68056 0000000
Form CC

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

TI - CURRENT ENSE 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	17,951,712.00	375
2. Salaries of Instructional Aides Per E.C. 41011.....	2100	1,961,229.00	380
3. STRS.....	3101 & 3102	1,441,936.00	382
4. PERS.....	3201 & 3202	186,593.00	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	416,379.00	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	1,837,347.00	385
7. Unemployment Insurance.....	3501 & 3502	9,901.00	390
8. Workers' Compensation Insurance.....	3601 & 3602	278,496.00	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).....		24,083,593.00	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.....		24,083,593.00	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.....		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

Current Expense Formula/Minimum Classroom Compensation

T I - CURRENT ENSE 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

Del Mar Union Elementary
San Diego County

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		6,749,934.47		6,134,117.53		6,190,040.06
(Line D3e must agree with line D2)						

Description	Object Codes	2008-09 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	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 8900029
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
2 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
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

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								
Fund Reconciliation					0.00	0.00		
65 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	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 SLAB

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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								
66 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 000000
Form 33AB

Option	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	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					0.00	0.00		
Other Sources/Uses Detail								
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	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)		Status
	Budget	CBEDS Actual			
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)

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	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	
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

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

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

Explanation:
(required if NOT met)

CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2007-08)	Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	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%
g. - Change in Population 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%

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)

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)

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)	6,928,810.00	-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.

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 interim 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)

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	
	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)

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

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

No

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
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	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
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

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	26,658,674.21	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)

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

L 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)

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?

No

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

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

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

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

Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

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

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

Status:

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1,166,831.00	1,193,996.00	1,221,720.00
3,589,947.84	2,503,320.90	273,309.43
(5.33)	0.00	0.00
0.00		
1,318,493.55	1,318,493.00	1,318,493.00
6,075,267.06	5,015,809.90	2,813,522.43
15.6%	12.6%	6.9%
1,166,831.82	1,193,996.88	1,221,720.60
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

- 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:

III. 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)

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)

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	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)

--

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)

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
523,118.00	523,118.00	523,118.00
180,000.00	180,000.00	180,000.00
180,000.00	180,000.00	180,000.00
15	15	15

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)

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.

Agreements Settled

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:

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

Budget Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

tations Not Settled

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.):

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

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

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

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:

Period covered by the agreement:

Begin Date:

End Date:

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

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

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 Revenue Limit	Adjusted Equalization Aid	COLA Increase 5.66%	Base R/L (A-1) 0024	Revenue Limit ADA 0061
Elementary School Districts	0025	0525	0041		
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 Diego Union High	6,640.08	0.00	379	7,019.08	11,990.83
Sweetwater Union High	6,659.78	0.00	379	7,036.78	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

2008-09
REVENUE LIMIT PROJECTION
May 28, 2008

REVISED 05-29-08

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 Diego 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 Deficit (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 Diego 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	V 1975-76 Actual Unemploy Expend	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 Diego 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 Diego 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	2008-09	2008-09	2008-09	2008-09
	Sch Dist of Choice/Basic Aid Charter Adj	Total State Aid Object 8011	Core Revenue Programs	Remedial Instructional Programs	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 Diego 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

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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	1,332,856	6,442,996	-4,528,765
Sweetwater Union High	30,429	511,852	8,575,798	189,595,819	-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	722,386	722,386	-4.18%	0.00%	No growth, net reduction of 6.5%
8015	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
8010	After School Education and Safety (ASES)	548,981	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%	Funding reduction includes -0.51% ADA growth
7015	American Indian Education Centers	4,540	4,245	4,245	-6.50%	0.00%	6.45% 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
8760	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
8091,8092	California School Age Families Ed. Program (CalSAFE)	58,385	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	177,861	17.49%	-4.42%	\$447 per ADA, portion of funding deferred to 2009-10
8030	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
8060	Child Care- General	719,385	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
8110	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
8285	Community Based English Language Tutoring	50,000	44,553	44,553	-10.90%	0.00%	\$28.75 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
8205	Deferred Maintenance	277,382	262,238	39,616	-85.72%	-84.89%	No state match, funding reserved for hardship projects
8250	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	-6.98%	6.92%	Funding reduction includes -0.51% ADA growth
8285	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 Revised	% Change 2007- 08 Budget Act/May	% Change January to May	Estimated Funding Level
7230,7240	Home to School and Special Ed Transportation	629,714	588,828	590,026	-6.30%	0.20%	6.5% funding reduction, portion of funding deferred to 2009-10, funding provided by Public Transportation Account
7158/7157	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
6085	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
6287	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	-8.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6268	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	-8.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7390	Pupil Retention Block Grant	97,481	90,668	90,659	-8.98%	-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
7285	Reader Services for Blind Teachers	404	376	376	-8.92%	0.00%	Funding reduction includes -0.51% ADA growth
6350	Regional Occupation Centers and Programs	485,856	451,624	451,624	-7.01%	0.00%	55% ADA decline plus 8.5% cut, portion of funding deferred to 2009-10
7395	School and Library Improvement Block Grant	465,451	433,009	432,986	-8.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6405	School Safety Block Grant (8-12)	100,553	93,545	93,536	-8.88%	-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	16,780	-8.98%	-0.01%	Funding reduction includes -0.51% ADA growth
6500	Special Education	3,158,983	2,927,184	3,161,227	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	-8.97%	-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 Pre-school	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	-8.49%	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. \$84.10 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	-8.98%	-0.01%	Funding reduction includes -0.51% ADA growth
7392	Teacher Credentialing Block Grant	137,481	120,316	120,316	-12.46%	0.00%	First year teacher rate of \$4,089, 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 Districts 1-3 based on 2008 API.

June 18, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services
Jonathon Guertin, Data Management Coordinator

Through: Janet Bernard, Interim Superintendent

Subject: Update, GeneSIS

At the May 28, 2008 regular meeting, Board members were briefed on the current status of converting the DMUSD student information system from Infinite Campus to GeneSIS. At this time, the software conversion is moving right along with the district's student data being about 90% converted. Collaboration will continue with the County Office of Education and Edupoint Educational Systems to ensure that a few unresolved reporting issues are corrected. Data conversion will continue to take place from now until the end of June. The final conversion will take place at the beginning of July. Once the final data conversion takes place, Infinite Campus will be retired and taken offline. Staff training will commence at the beginning of August once everyone returns from summer recess.

A Board member has requested additional information as to why GeneSIS was chosen over the Eagle Software's Aeries product. The major factor that disqualified Aeries for consideration was the fact that it is a client/server-based product that runs within Microsoft's Access software. With an implementation need of this magnitude, working with client/server-based software is unrealistic and not easily supported. In addition, Microsoft Access requires the Windows platform, which our District and others do not utilize. While Eagle Software is in the process of converting their client/server software to a web-based product, it is still a couple years away from being complete. Both GeneSIS and Aeries have parent access modules that are easy to use and comparable in features and functionality.

RECOMMENDED: For information only. No action required.

Regular Board Meeting of June 25, 2008

June 25, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Possible Reductions to the 2008-2009 Budget

During the initial budget process, all estimates for 2008-2009 were made conservatively. As requested by the Board, the attached document is a listing of various areas where possible reductions could be made. Salary and benefit accounts, as well as school site budgets, were excluded from the list.

If all of the attached potential savings are realized, the Projected Ending Balance will increase by \$157,600. However, since department budgets are already at levels below the 2007-2008 budget, there is a risk that delivery of services to sites may be negatively affected. The other potential risk is that departments might be forced to request budget increases from the Board to complete the required work for the 2008-2009 school year.

FISCAL IMPACT:	Revenue:	Unrestricted General Fund revenues are used for these items and do not change with reductions.
	Expenditure:	May be reduced by as much as \$157,600.
	Fund Balance:	May increase the Unrestricted General Fund balance by \$157,600.

RECOMMENDED: For information only. No action required.

10.26

Unrestricted General Fund

Review of Books and Supplies, Services and Other Operating Expenses, and Capital Outlay

Salary and Benefit accounts were not included in this review

School sites were not included in this review

Listed by department

General supply accounts in all department budgets have been reduced by 10%

Technology

Total budget excluding salaries for this department is \$436,521

It is unknown whether all funds will be expended in 08-09

BTSA

Total budget excluding salaries for this department is \$6,946

Amount expended in 07-08 is \$8,034

State Lottery (Instructional related items)

This program is being used for the District Wide Math Adoption at \$396,562

Curriculum and Staff Development

Total budget excluding salaries for this department is \$44,259

Amount expended in 07-08 is \$43,197

Health Supplies

Total budget excluding salaries for this department is \$18,797

Amount expended in 07-08 \$18,875

Pupil Services

Total budget excluding salaries for this department is \$172,956

Amount expended in 07-08 \$73,160

Potential savings of \$100,000

Board of Trustees

Total budget excluding salaries for this department is \$54,146 (\$12,000 for election)

Amount expended in 07-08 \$18,649

Potential savings of \$20,000

Superintendent

Total budget excluding salaries for this department is \$326,627 (increase of \$195,000 is Resignation Agreement)

Amount expended in 07-08 \$162,030

District Curriculum

Total budget excluding salaries for this department is \$63,465 (increase for testing supplies)

Amount expended in 07-08 \$45,450

Personnel

Total budget excluding salaries for this department is \$66,368 (increase for Superintendent search firm)
Amount expended in 07-08 \$39,981

Business (Including district wide expenses)

Total budget excluding salaries for this department is \$184,789
Amount expended in 07-08 \$164,027
Potential savings of \$20,000

DMSEF

Total budget excluding salaries for this department is \$3,000
Amount expended in 07-08 \$1,400
Potential savings of \$1,600

Operations: Utilities-Insurance-Disposal

Total budget excluding salaries for this department is \$442,730
Amount expended in 07-08 \$396,684 (not complete)
Amount expended to date in 07-08 is 17% higher than 06-07

Operations: Gardening

Total budget excluding salaries for this department is \$143,257
Amount expended in 07-08 \$133,939 (not complete)

Operations: Custodial

Total budget excluding salaries for this department is \$80,733
Amount expended in 07-08 \$99,558

Non Agency Outdoor Education

Parent donations offset the cost of the program
07-08 figures are incomplete at this time
06-07 Parent donations totaled \$134,047. Cost of the program was \$132,906

Facility Rents & Leases (District Office Portables)

Total budget excluding salaries for this department is \$33,476
Amount expended in 07-08 \$34,316

Facility Acquisitions & Const.

Total budget excluding salaries for this department is \$64,396
Amount expended in 07-08 \$47,991
Potential savings of \$16,000

Assisted Learning Program

Total budget excluding salaries for this department is \$76,704
Amount expended in 07-08 \$60,408 (timesheets are still being processed)

Total Amount of potential savings: \$157,600

Detail reports of above transactions are available at the District Office

June 25, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: 2007/2008 Monthly Budget, Update

The attached sheets represent each district fund individually. The actual revenues and expenditures are as of May 31, 2008. Budget amounts are those reflected in the 2007-2008 Second Interim Report.

One significant transaction that occurred during the month of May was the deposit of the proceeds from the sale of the Shores Property. These proceeds are recorded in the Special Reserve for Capital Outlay on the attached reports.

FISCAL IMPACT: Presentation of this budget report does not affect revenues, expenses, or projected ending fund balances in the 2007-2008 Budget.

RECOMMENDED: For information only. No action required.

10.27

**Del Mar Union School District
2007-2008 Attorney Fees
General Fund - Unrestricted
May 31, 2008**

		2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
0000-504	Business	105,277	71,280	32%
0000-772	Facilities	19,903	12,698	36%
0000-503	Personnel	17,321	17,321	0%
0000-420	Special Education	10,603	10,630	0%
Total Attorney Fees		\$ 153,104	\$ 111,929	27%

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
General Fund - Unrestricted
May 31, 2008**

	2007-08		% of Budget
Revenues	Revised at Second Interim	Actuals to Date	Remaining
Revenue Limit Sources*	\$ 28,999,235	\$ 28,298,081	2%
Federal Revenue	-	32,654.00	
Other State Revenue	2,942,616	2,663,009	10%
Other Local Revenue	1,992,462	1,979,316	1%
Total Revenues	\$ 33,934,313	\$ 32,973,060	3%
Expenditures			
Certificated Salaries	\$ 17,773,306	\$ 15,936,972	10%
Classified Salaries	3,415,023	2,927,851	14%
Employee Benefits	4,884,693	4,382,184	10%
Books and Supplies	1,689,918	1,408,701	17%
Services and Other Operating	2,488,923	1,874,612	25%
Capital Outlay	192,342	150,227	22%
Other Outgo	18,048	59,367	-229%
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 30,462,253	\$ 26,739,914	12%
Excess (Deficiency) Revenues and Expenditures	\$ 3,472,060	\$ 6,233,146	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 255,945	
Transfers Out	(255,945)	(255,945)	
Contributions	(4,133,398)	(1,069,954)	
Other Financing Sources and Uses	\$ (4,389,343)	\$ (1,069,954)	
Net Increase (Decrease) In Fund Balance	\$ (917,283)	\$ 5,163,192	
Beginning Fund Balance	\$ 8,238,034		
Ending Fund Balance**	\$ 7,320,751		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
General Fund - Restricted
May 31, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ 326,691	\$ 52,729	84%
Federal Revenue	728,093	507,774	30%
Other State Revenue	1,150,885	1,166,734	-1%
Other Local Revenue	1,401,278	1,334,064	5%
Total Revenues	\$ 3,606,947	\$ 3,061,301	15%
Expenditures			
Certificated Salaries	\$ 2,461,406	\$ 2,240,176	9%
Classified Salaries	2,105,094	1,753,931	17%
Employee Benefits	942,159	816,725	13%
Books and Supplies	1,582,732	898,752	43%
Services and Other Operating	1,536,343	875,246	43%
Capital Outlay	25,376	25,376	0%
Other Outgo	88,176	88,175	0%
Transfers of Indirect/Direct Support	-	-	
Total Expenditures	\$ 8,741,286	\$ 6,698,381	23%
Excess (Deficiency) Revenues and Expenditures	\$ (5,134,339)	\$ (3,637,080)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (140,731)	\$ (140,731)	
Contributions	\$ 4,133,398	\$ 1,069,954	
Other Financing Sources and Uses	\$ 3,992,667	\$ 929,223	
Net Increase (Decrease) In Fund Balance	\$ (1,141,672)	\$ (2,707,857)	
Beginning Fund Balance	\$ 1,261,681		
Ending Fund Balance**	\$ 120,009		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
General Fund - Combined
May 31, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 29,325,926	\$ 28,350,810	3%
Federal Revenue	\$ 728,093	\$ 540,428	26%
Other State Revenue	\$ 4,093,501	\$ 3,829,743	6%
Other Local Revenue	\$ 3,393,740	\$ 3,313,380	2%
Total Revenues	\$ 37,541,260	\$ 36,034,361	4%
Expenditures			
Certificated Salaries	\$ 20,234,712	\$ 18,177,148	10%
Classified Salaries	\$ 5,520,117	\$ 4,681,782	15%
Employee Benefits	\$ 5,826,852	\$ 5,198,909	11%
Books and Supplies	\$ 3,272,650	\$ 2,307,453	29%
Services and Other Operating	\$ 4,025,266	\$ 2,749,858	32%
Capital Outlay	\$ 217,718	\$ 175,603	19%
Other Outgo	\$ 106,224	\$ 44,087	58%
Transfers of Indirect/Direct Support	\$ -	\$ -	
Total Expenditures	\$ 39,203,539	\$ 33,334,840	15%
Excess (Deficiency) Revenues and Expenditures	\$ (1,662,279)	\$ 2,699,521	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 255,945	
Transfers Out	\$ (396,676)	\$ (396,676)	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ (396,676)	\$ (140,731)	
Net Increase (Decrease) in Fund Balance	\$ (2,058,955)	\$ 2,558,790	
Beginning Fund Balance	\$ 9,499,715		
Ending Fund Balance**	\$ 7,440,760		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Cafeteria Fund
May 31, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -		
Federal Revenue	98,341	\$ 75,602	23%
Other State Revenue	4,188	\$ 4,532	-8%
Other Local Revenue	803,462	\$ 646,131	20%
Total Revenues	\$ 905,991	\$ 726,265	20%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	102,735	\$ 91,138	11%
Employee Benefits	36,944	\$ 33,387	10%
Books and Supplies (food)	720,533	\$ 582,526	19%
Services and Other Operating	7,333	\$ 7,305	0%
Capital Outlay	35,728	\$ 35,728	0%
Other Outgo	22,121	\$ -	100%
Transfers of Indirect/Direct Support	-	\$ -	
Total Expenditures	\$ 925,394	\$ 750,084	19%
Excess (Deficiency) Revenues and Expenditures	\$ (19,403)	\$ (23,819)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	\$ -	
Contributions	-	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) in Fund Balance	\$ (19,403)	\$ (23,819)	
Beginning Fund Balance	\$ 34,324		
Ending Fund Balance**	\$ 14,921		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Deferred Maintenance
May 31, 2008

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	143,698	143,698	0%
Other Local Revenue	8,000	20,627	-158%
Total Revenues	\$ 151,698	\$ 164,325	-8%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	57,750	34,738	40%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 57,750	\$ 34,738	40%
Excess (Deficiency) Revenues and Expenditures	\$ 93,948	\$ 129,587	
Other Financing Sources and Uses			
Transfers In	\$ 140,731	\$ 140,731	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 140,731	\$ 140,731	
Net Increase (Decrease) In Fund Balance	\$ 234,679	\$ 270,318	
Beginning Fund Balance	\$ 524,265		
Ending Fund Balance**	\$ 758,944		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Special Reserve for other than Capital Outlay
May 31, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	52,920	35,614	33%
Total Revenues	\$ 52,920	\$ 35,614	33%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 52,920	\$ 35,614	
Other Financing Sources and Uses			
Transfers In	\$ 255,945	\$ 255,945	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 255,945	\$ 255,945	
Net Increase (Decrease) In Fund Balance	\$ 308,865	\$ 291,559	
Beginning Fund Balance	\$ 1,242,493		
Ending Fund Balance**	\$ 1,551,358		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Capital Facilities
May 31, 2008

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	127,400	69,128	46%
Total Revenues	\$ 127,400	\$ 69,128	46%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	10,000	9,431	
Capital Outlay	70,000	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 80,000	\$ 9,431	88%
Excess (Deficiency) Revenues and Expenditures	\$ 47,400	\$ 59,697	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 5,181	\$ 59,697	
Beginning Fund Balance	\$ 35,434		
Ending Fund Balance**	\$ 40,615		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Special Reserve Fund for Capital Outlay Projects
May 31, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	40,000	658	98%
Total Revenues	\$ 40,000	\$ 658	98%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	5,228	5,228	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 5,228	\$ 5,228	
Excess (Deficiency) Revenues and Expenditures	\$ 34,772	\$ (4,570)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ 4,692,101	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ 4,692,101	
Net Increase (Decrease) In Fund Balance	\$ 34,772	\$ 4,687,531	
Beginning Fund Balance	\$ 19,823		
Ending Fund Balance**	\$ 54,595		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Capital Project Fund for Blended Component Units
(CFD 95-1 and CFD 99-1)
May 31, 2008

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,797,545	1,758,016	37%
Total Revenues	\$ 2,797,545	\$ 1,758,016	37%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	155,867	67,852	56%
Capital Outlay	8,577,904	7,380,413	14%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 8,733,771	\$ 7,448,265	15%
Excess (Deficiency) Revenues and Expenditures	\$ (5,936,226)	\$ (5,690,249)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	(1,181,002)	(1,162,260)	
Contributions	-	-	
Other Financing Sources and Uses	\$ (1,181,002)	\$ (1,162,260)	
Net Increase (Decrease) In Fund Balance	\$ (7,117,228)	\$ (6,852,509)	
Beginning Fund Balance	\$ 24,883,985		
Ending Fund Balance**	\$ 17,766,757		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Debt Service Fund for Blended Component Units (CFD)
May 31, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	0	0	
Total Revenues	\$ -	\$ -	
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	1,181,002	426,051	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 1,181,002	\$ 426,051	
Excess (Deficiency) Revenues and Expenditures	\$ (1,181,002)	\$ (426,051)	
Other Financing Sources and Uses			
Transfers In	\$ 1,181,002	\$ 426,051	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 1,181,002	\$ 426,051	
Net Increase (Decrease) In Fund Balance	\$ -	\$ -	
Beginning Fund Balance	\$ -		
Ending Fund Balance**	\$ -		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Other Enterprise Fund - Childcare
May 31, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,579,672	2,551,106	1%
Total Revenues	\$ 2,579,672	\$ 2,551,106	1%
Expenditures			
Certificated Salaries	\$ 65,396	\$ 60,105	8%
Classified Salaries	1,647,936	1,536,064	7%
Employee Benefits	333,154	321,719	3%
Books and Supplies	231,237	174,390	25%
Services and Other Operating	172,921	56,243	67%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 2,450,644	\$ 2,148,521	12%
Excess (Deficiency) Revenues and Expenditures	\$ 129,028	\$ 402,585	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) in Fund Balance	\$ 876,676	\$ 402,585	
Beginning Fund Balance	\$ 1,046,413		
Ending Fund Balance**	\$ 1,923,089		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
Foundation Trust Fund
May 31, 2008

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	1,400	1,112	21%
Total Revenues	\$ 1,400	\$ 1,112	21%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 1,400	\$ 1,112	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 1,400	\$ 1,112	
Beginning Fund Balance	\$ 42,584		
Ending Fund Balance**	\$ 43,984		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet