

Del Mar Union School District
2007-2008 Unaudited Actuals
September 3, 2008

SACS Forms and
Supplemental Information

Del Mar Union School District

2007/08 Unaudited Actuals

NARRATIVE

RESTRICTED AND UNRESTRICTED FUND SUMMARY

The following narrative explains changes that have occurred in the District's 2007/08 Budget since the Board approved the 2007/08 Second Interim Budget

Income

Property Tax and Revenue Limit Sources **\$779,155**

Property Tax revenues that were received exceeded prior estimates.

Federal Revenue **\$20,524**

FEMA claim of \$32,654 received for October 2007 fires. Reduction of \$12,130 in remaining Federal programs.

State Revenue **\$272,832**

Additional one-time funding received for the following grants. \$140,000 for P.E. Teacher Incentive Grant. \$17,500 for the Instructional School Garden Grant. \$16,120 for the Pupil Retention Block Grant. Remaining changes due to adjustments in State Funding.

Local Revenue **\$279,063**

Increase in Local Revenue due to increase interest earned from County Treasurer.

Expenditures

Certificated Salaries **-\$238,056**

Vacancies or reductions in the following positions or programs resulted in certificated salary expenditures to be less than budgeted amounts. Director of Technology \$58,000, Grant Writer \$73,000, Superintendent \$23,000, Substitutes \$54,000, ALP staffing \$18,000, Nurses \$7,000.

Classified Salaries **-\$402,320**

Vacancies or reductions in the following positions or programs resulted in classified salary expenditures to be less than budgeted amounts. Aides \$35,000, Health Aides \$22,000, Library Media Specialists \$14,000, Custodians \$52,000, Facility Accountant \$74,000, Various Special Ed positions \$205,000.

Employee Benefits **-\$72,994**

Decrease in benefit expenditures related to above salary savings.

Books and Supplies **-\$632,323**

Unexpended material and supply budgets in Categorical Programs. Restricted Funds will be carried in to 2008-2009. Please see attached breakdown by program in the SACS forms.

Services and Other Operating Expenditures **-\$804,760**

Unexpended services and operating expenditure budget. The majority of these funds are in the Restricted Maintenance Program. Please see attached breakdown by program in the SACS forms.

Capital Outlay **-\$13,677**

Minor budget reductions that will not be carried over to 2008-2009.

Other Outgo **\$27,440**

Minor budget adjustments related to copier leases.

Other Financing Sources and Uses **\$579,496**

Increase due to \$255,964 Worker's Compensation Equity Suprlus payout from JPA and \$389,350 reimbursement from the Special Reserve for Capital Outlay for attorney fees related to the sale of the Shores property. Reduction of \$65,818 in our contribution to the Deferred Maintenance Fund.

Projected Ending Balance

Ending Balance **\$4,067,760**

The net effect of the above changes from the Revised Budget at Second Interim to the Unaudited Actuals is \$4,067,760. At the Second Interim reporting period the projected change in Fund Balance was -\$2,072,834. As of the Unaudited Actuals reporting period actual change in Fund Balance was \$1,994,926. The majority of the positive increase in Fund balance is in Restricted Programs. Please refer to the attached SACS forms for detail breakdown of Fund Balance.

**Del Mar Union School District
2007-2008 Unaudited Actuals
General Fund - Combined
June 30, 2008**

Revenues	2007-08 Adopted Budget	2007-08 First Interim	2007-08 Second Interim	2007-08 Unaudited Actuals	Change from Second Interim to Unaudited Actuals	Description
Revenue Limit Sources*	\$ 28,204,016	\$ 29,325,926	\$ 29,325,926	\$ 30,105,081	\$ 779,155	Additional Property Taxes
Federal Revenue	\$ 707,124	\$ 684,074	\$ 728,093	\$ 748,617	\$ 20,524	FEMA claim from October fires (\$32,654)
Other State Revenue	\$ 3,884,977	\$ 4,081,157	\$ 4,093,501	\$ 4,366,333	\$ 272,832	Phys. Ed. Tchr Grant/Garden Grant/Pupil Ret. Grant
Other Local Revenue	\$ 2,787,583	\$ 3,408,286	\$ 3,393,740	\$ 3,672,803	\$ 279,063	Interest from County Treasurer
Total Revenues	\$ 35,583,700	\$ 37,499,443	\$ 37,541,260	\$ 38,892,834	\$ 1,351,574	
Expenditures						
Certificated Salaries	\$ 19,202,559	\$ 20,191,383	\$ 20,234,712	\$ 19,996,656	\$ (238,056)	Vacancy of positions
Classified Salaries	\$ 4,964,905	\$ 5,507,433	\$ 5,520,117	\$ 5,117,797	\$ (402,320)	Vacancy of positions
Employee Benefits	\$ 5,553,753	\$ 5,656,927	\$ 5,826,852	\$ 5,753,858	\$ (72,994)	Related to above vacancies
Books and Supplies	\$ 2,149,851	\$ 3,247,420	\$ 3,272,650	\$ 2,640,327	\$ (632,323)	Categorical Materials and Supplies
Services and Other Operating	\$ 3,410,565	\$ 3,913,942	\$ 4,025,266	\$ 3,220,506	\$ (804,760)	Restricted Maintenance Carryover
Capital Outlay	\$ 109,890	\$ 195,802	\$ 217,718	\$ 204,041	\$ (13,677)	Various Adjustments
Other Outgo	\$ 120,102	\$ 120,102	\$ 120,102	\$ 147,542	\$ 27,440	Various Adjustments
Total Expenditures	\$ 35,511,625	\$ 38,833,009	\$ 39,217,417	\$ 37,080,727	\$ (2,136,690)	
Excess (Deficiency) Revenues and Expenditures	\$ 72,075	\$ (1,333,566)	\$ (1,676,157)	\$ 1,812,107	\$ 3,488,264	
Other Financing Sources and Uses						
Transfers In	\$ -	\$ -	\$ -	\$ 645,295	\$ 645,295	Shores Attorney Fees/W.C. Equity Surplus
Transfers Out	\$ (153,500)	\$ (392,704)	\$ (396,677)	\$ (462,476)	\$ (65,799)	W.C. Equity Surplus/Def'd Maintenance
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Financing Sources and Uses	\$ (153,500)	\$ (392,704)	\$ (396,677)	\$ 182,819	\$ 579,496	
Net Increase (Decrease) in Fund Balance	\$ (81,425)	\$ (1,726,270)	\$ (2,072,834)	\$ 1,994,926		
Beginning Fund Balance	\$ 9,499,715	\$ 9,499,715	\$ 9,499,715	\$ 9,499,715		
Ending Fund Balance**	\$ 9,418,290	\$ 7,773,445	\$ 7,426,881	\$ 11,494,641		

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

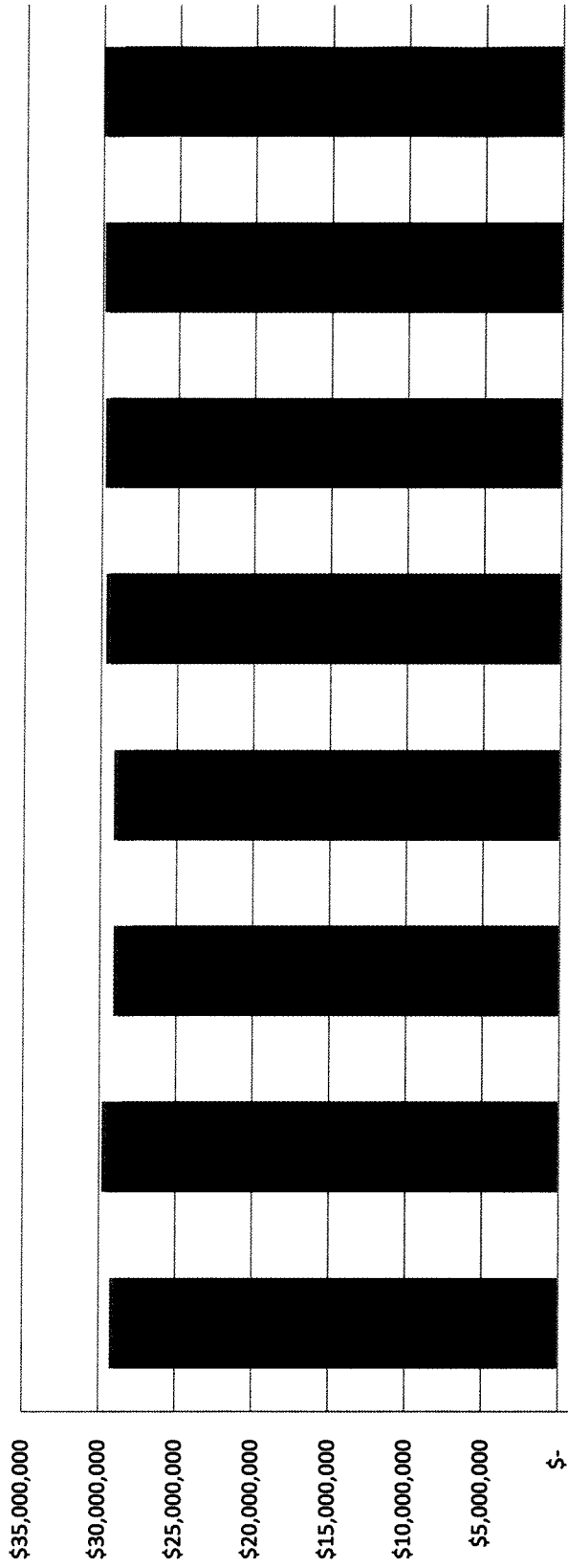
** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

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**Del Mar Union School District
2007-2008 Estimated Property Tax
From San Diego County Tax Assessor**

Date of Estimate	Secured	Unsecured	Homeowner's Exemptions	Prior Years	Supplemental	Grand Total	Used for Collective Ba
May	\$ 27,963,171	\$ 985,671	\$ 313,568	(38,286)	\$ -	\$ 29,224,124	
September	\$ 28,494,748	\$ 980,524	\$ 318,629	(39,565)	\$ -	\$ 29,754,336	
November	\$ 27,803,466	\$ 984,531	\$ 289,324	7,856	\$ -	\$ 29,085,177	
January	\$ 27,812,102	\$ 988,761	\$ 289,324	6,731	\$ -	\$ 29,096,918	
February	\$ 28,364,707	\$ 997,848	\$ 293,795	6,965	\$ -	\$ 29,663,315	
March	\$ 28,462,888	\$ 1,006,005	\$ 293,795	6,246	\$ -	\$ 29,768,934	
April	\$ 28,549,564	\$ 995,692	\$ 293,794	6,258	\$ -	\$ 29,845,308	
June	\$ 28,689,753	\$ 1,001,359	\$ 293,794	4,683	\$ -	\$ 29,989,589	

07-08 Estimated Property Taxes SD County Tax Assessor



Axis Title

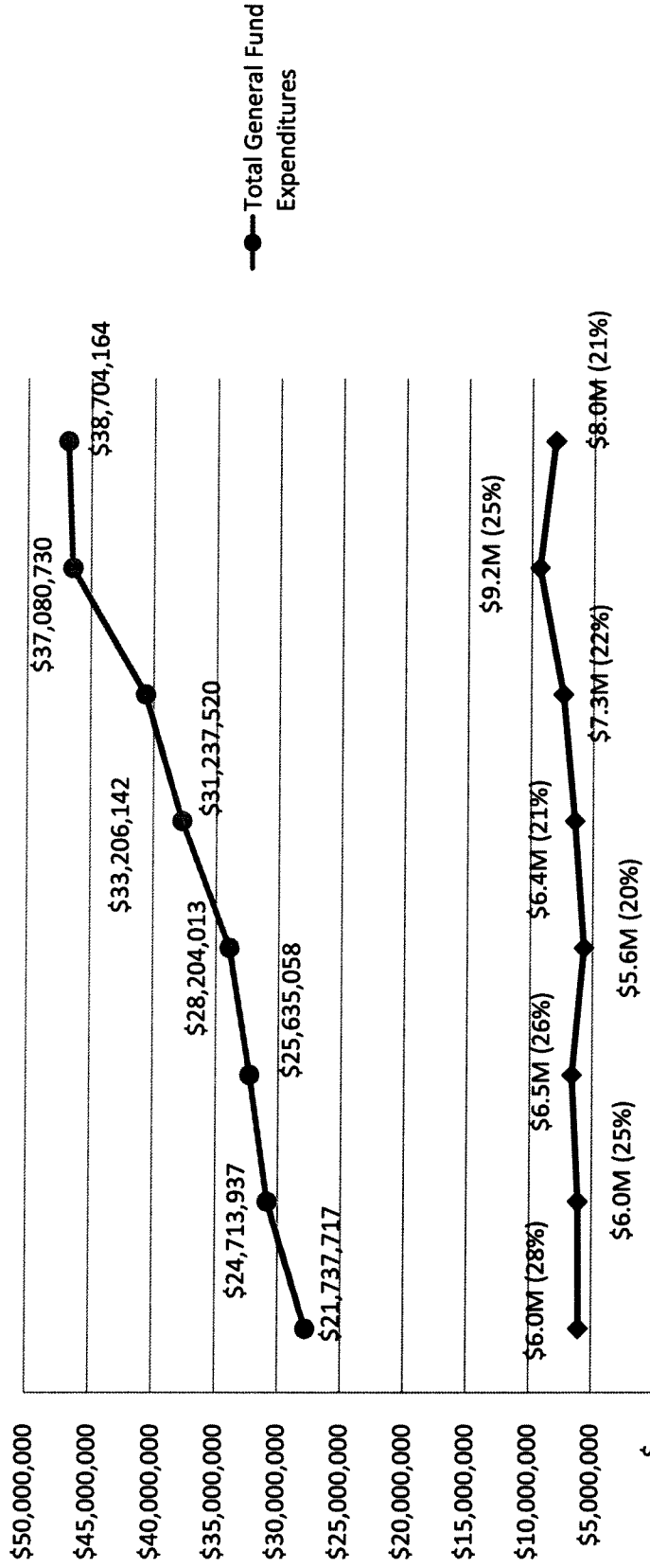
	May	September	November	January	February	March	April	June
■ Prior Years	(38,286)	(39,565)	7,856	6,731	6,965	6,246	6,258	4,683
■ Homeowner's Exemptions	\$313,568	\$318,629	\$289,324	\$289,324	\$293,795	\$293,795	\$293,794	\$293,794
■ Unsecured	\$985,671	\$980,524	\$984,531	\$988,761	\$997,848	\$1,006,005	\$995,692	\$1,001,359
■ Secured	\$27,963,171	\$28,494,748	\$27,803,466	\$27,812,102	\$28,364,707	\$28,462,888	\$28,549,564	\$28,689,753

Del Mar Union School District
Analysis of Reserves
General Fund

Year	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Unaudited Actuals 2007-2008	2008-2009
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ -	\$ -	\$ 17,667	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 1,139,227	\$ 1,139,227
Economic Uncertainties	\$ 651,688	\$ 741,376	\$ 773,013	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,112,422	\$ 1,161,124
Other Designations	\$ -	\$ -	\$ -	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 2,575,105	\$ 2,354,729
Undesignated	\$ 4,209,933	\$ 4,189,616	\$ 4,677,130	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 6,647,885	\$ 5,589,375
Ending Balance, June 30	\$ 4,881,621	\$ 4,950,992	\$ 5,487,810	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 11,494,639	\$ 10,264,455
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,307,746	\$ 1,345,746
Total Available Reserves	\$ 6,004,520	\$ 6,073,891	\$ 6,593,042	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 9,068,053	\$ 8,096,245
Minimum 3% Reserves	\$ 652,132	\$ 741,418	\$ 769,052	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,112,422	\$ 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	\$ 37,080,730	\$ 38,704,164
Available Reserves as a percent of total General Fund Expenditures	28%	25%	26%	20%	21%	22%	24%	21%
SSC, Inc Recommended Reserves	\$ 4,000,000	\$ 4,000,000	\$ 4,323,102	\$ 4,997,963	\$ 6,734,303	\$ 7,374,207	\$ 8,436,444	\$ 9,069,135
Reserves at 20% of Expenditures	\$ 4,347,543	\$ 4,942,787	\$ 5,127,012	\$ 5,640,803	\$ 6,247,504	\$ 6,641,228	\$ 7,416,146	\$ 7,740,833

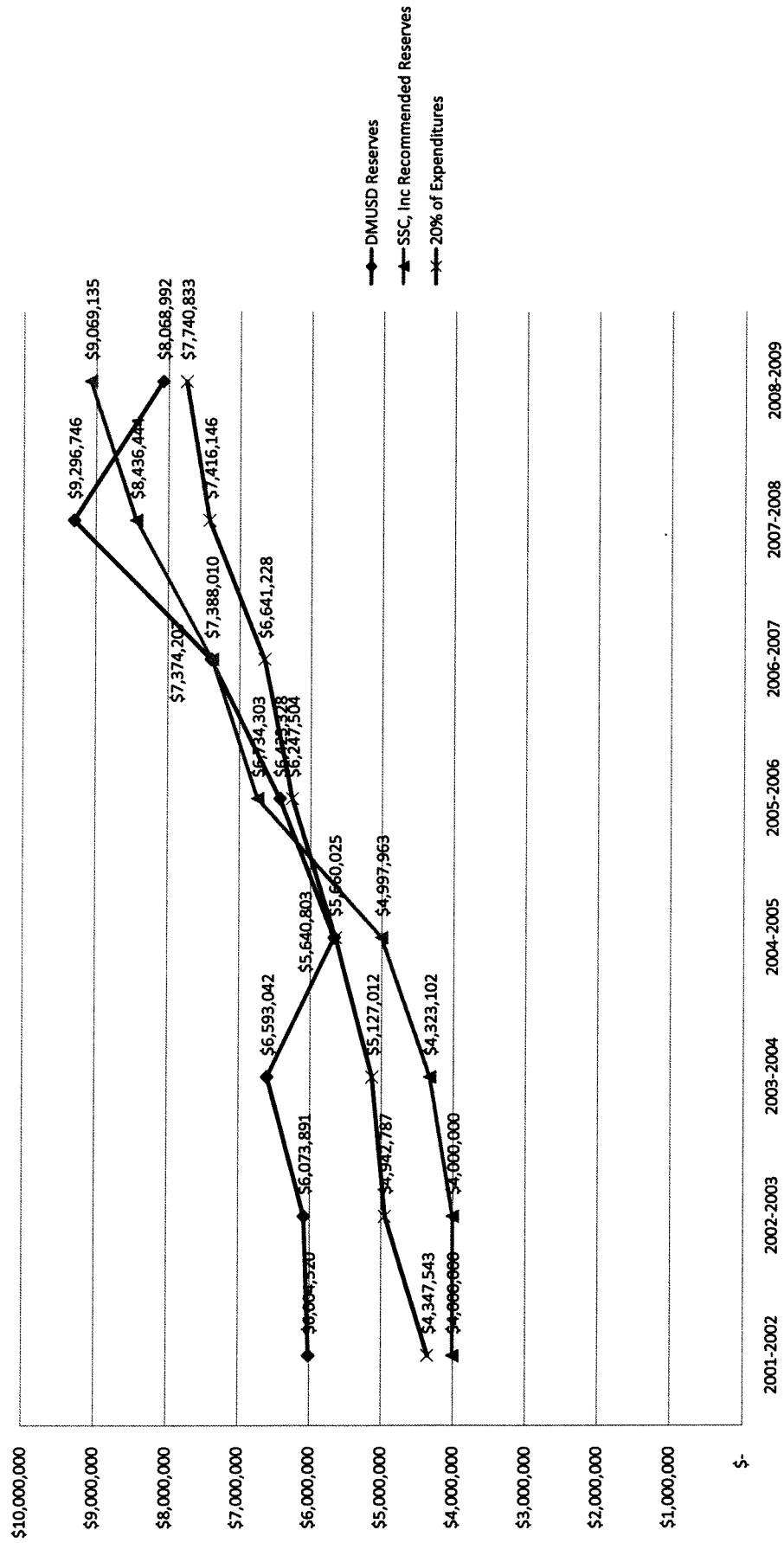
- 1) Other Designations is made up primarily of Lottery Funding. Prior to 04-05 Lottery Funding was combined in the Undesignated.
- 2) Drop in Undesignated in 04-05 was due to the construction of the MUR at Del Mar Hills.
- 3) Increase in Legally Restricted in 06-07 was due to the carryover of the 06-07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

DMUSD 8 Year Available Reserve History



2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 2007-2008 2008-2009

DMUSD 8 Year Recommended Reserve History



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	29,750,977.40	354,104.00	30,105,081.40	30,397,393.00	340,008.00	30,737,401.00	2.1%
2) Federal Revenue		8100-8299	32,654.00	715,963.11	748,617.11	0.00	717,177.00	717,177.00	-4.2%
3) Other State Revenue		8300-8599	2,993,151.14	1,373,182.62	4,366,333.76	2,729,516.00	1,048,915.00	3,778,431.00	-13.5%
4) Other Local Revenue		8600-8799	2,317,645.53	1,355,158.13	3,672,803.66	1,027,958.00	1,403,244.00	2,431,202.00	-33.8%
5) TOTAL, REVENUES			35,094,428.07	3,798,407.86	38,892,835.93	34,154,867.00	3,509,344.00	37,664,211.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,544,096.96	2,452,559.57	19,996,656.53	18,588,826.00	2,193,390.00	20,782,216.00	3.9%
2) Classified Salaries		2000-2999	3,214,847.93	1,902,949.19	5,117,797.12	3,592,961.00	2,033,235.00	5,626,196.00	9.9%
3) Employee Benefits		3000-3999	4,858,437.52	895,421.41	5,753,858.93	5,113,177.00	896,796.00	6,009,973.00	4.5%
4) Books and Supplies		4000-4999	1,611,744.53	1,028,583.22	2,640,327.75	1,233,095.00	854,361.00	2,087,456.00	-20.9%
5) Services and Other Operating Expenditures		5000-5999	2,131,201.48	1,089,305.13	3,220,506.61	2,685,236.00	1,290,916.00	3,976,152.00	23.5%
6) Capital Outlay		6000-6999	150,227.26	53,814.16	204,041.42	126,430.00	0.00	126,430.00	-38.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	59,367.52	88,175.10	147,542.62	29,686.00	88,176.00	117,862.00	-20.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(258.00)	258.00	0.00	(22,121.00)	0.00	(22,121.00)	New
9) TOTAL, EXPENDITURES			29,569,665.20	7,511,065.78	37,080,730.98	31,347,290.00	7,356,874.00	38,704,164.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,524,762.87	(3,712,657.92)	1,812,104.95	2,807,577.00	(3,847,530.00)	(1,039,953.00)	-157.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	645,295.86	0.00	645,295.86	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	321,745.86	140,731.00	462,476.86	0.00	190,230.00	190,230.00	-58.9%
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	(3,730,935.00)	3,730,935.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,407,385.00)	3,590,204.00	182,819.00	(4,037,760.00)	3,847,530.00	(190,230.00)	-204.1%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,377.87	(122,453.92)	1,994,923.95	(1,230,183.00)	0.00	(1,230,183.00)	-161.7%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
2) Ending Balance, June 30 (E + F1e)			10,355,412.71	1,139,227.71	11,494,640.42	9,125,229.71	1,139,227.71	10,264,457.42	-10.7%
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	1,139,227.71	1,139,227.71	0.00	1,139,227.87	1,139,227.87	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,112,421.93	0.00	1,112,421.93	1,161,124.92	0.00	1,161,124.92	4.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	2,575,105.49	0.00	2,575,105.49	2,354,729.49	0.00	2,354,729.49	-8.6%
State Mandate Claim Revenue	0000	9780	312,374.00		312,374.00				
Shores Attorney Fees	0000	9780	389,350.00		389,350.00				
Settlement Agreement	0000	9780	255,964.00		255,964.00				
Site Fundraising Carryover Balance	0000	9780	238,801.00		238,801.00				
Lottery	1100	9780	1,378,616.49		1,378,616.49				
Settlement Agreement	0000	9780				55,997.00		55,997.00	
Shores Attorney Fees	0000	9780				389,350.00		389,350.00	
State Mandate Revenue	0000	9780				312,374.00		312,374.00	
Site Fundraising Carryover Balance	0000	9780				238,801.00		238,801.00	
Lottery	1100	9780				1,358,207.49		1,358,207.49	
c) Undesignated Amount		9790	6,647,885.29	0.00	6,647,885.29				
d) Unappropriated Amount		9790				5,589,375.30	(0.16)	5,589,375.14	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,310,848.37	969,457.66	11,280,306.03				
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	20,000.00	0.00	20,000.00				
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	690,589.13	438,705.91	1,129,295.04				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	438,093.43	0.00	438,093.43				
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			11,459,530.93	1,408,163.57	12,867,694.50				
H. LIABILITIES									
1) Accounts Payable		9500	352,701.40	258,035.75	610,737.15				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	65,930.06	0.00	65,930.06				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	685,486.76	10,900.11	696,386.87				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,104,118.22	268,935.86	1,373,054.08				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,355,412.71	1,139,227.71	11,494,640.42				

			2007-08 Unaudited Actuals			2008-09 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(3,687.00)	0.00	(3,687.00)	(4,264.00)	0.00	(4,264.00)	15.6%
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	293,794.44	0.00	293,794.44	313,568.00	0.00	313,568.00	6.7%
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	28,689,753.71	0.00	28,689,753.71	29,361,329.00	0.00	29,361,329.00	2.3%
Unsecured Roll Taxes		8042	1,001,359.55	0.00	1,001,359.55	985,671.00	0.00	985,671.00	-1.6%
Prior Years' Taxes		8043	4,683.70	0.00	4,683.70	(38,286.00)	0.00	(38,286.00)	-917.4%
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 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			29,985,904.40	0.00	29,985,904.40	30,618,018.00	0.00	30,618,018.00	2.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit									
Transfers - Current Year	0000	8091	(234,927.00)		(234,927.00)	(220,625.00)		(220,625.00)	-6.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		234,927.00	234,927.00		220,625.00	220,625.00	-6.1%
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	119,177.00	119,177.00	0.00	119,383.00	119,383.00	0.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			29,750,977.40	354,104.00	30,105,081.40	30,397,393.00	340,008.00	30,737,401.00	2.1%
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	111,007.23	111,007.23	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	32,654.00	0.00	32,654.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	266.00	266.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		51,327.22	51,327.22		55,632.00	55,632.00	8.4%
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		12,413.66	12,413.66		7,793.00	7,793.00	-37.2%
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			32,654.00	715,963.11	748,617.11	0.00	717,177.00	717,177.00	-4.2%

			2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	0.00		0.00	0.00		0.00	0.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		34,970.00	34,970.00		29,974.00	29,974.00	-14.3%
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		119,630.00	119,630.00		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	3,967.00	0.00	3,967.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	467,024.95	68,673.62	535,698.57	429,453.00	82,192.00	511,645.00	-4.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		64,615.00	64,615.00		55,649.00	55,649.00	-13.9%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		246,541.00	246,541.00		223,078.00	223,078.00	-9.5%
Staff Development	7292, 7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		8,200.00	8,200.00		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		16,129.00	16,129.00		22,520.00	22,520.00	39.6%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		168,597.00	168,597.00		156,846.00	156,846.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		288,893.00	288,893.00		268,758.00	268,758.00	-7.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,942.19	281,973.00	311,915.19	10,124.00	27,934.00	38,058.00	-87.8%
TOTAL, OTHER STATE REVENUE			2,993,151.14	1,373,182.62	4,366,333.76	2,729,516.00	1,048,915.00	3,778,431.00	-13.5%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	175,506.12	0.00	175,506.12	0.00	0.00	0.00	-100.0%
Interest		8660	709,018.73	0.00	709,018.73	409,243.00	0.00	409,243.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,177,174.82	0.00	1,177,174.82	618,715.00	22,046.00	640,761.00	-45.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	255,945.86	0.00	255,945.86	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		30,904.13	30,904.13		0.00	0.00	-100.0%
From County Offices	6500	8792		1,324,254.00	1,324,254.00		1,381,198.00	1,381,198.00	4.3%
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			2,317,645.53	1,355,158.13	3,672,803.66	1,027,958.00	1,403,244.00	2,431,202.00	-33.8%
TOTAL, REVENUES			35,094,428.07	3,798,407.86	38,892,835.93	34,154,867.00	3,509,344.00	37,664,211.00	-3.2%

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			Expenditures by Object			2008-09 Budget			% Diff Column C & F
			2007-08 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,677,970.38	2,298,059.98	17,976,030.36	16,572,683.00	2,056,449.00	18,629,132.00	3.6%
Certificated Pupil Support Salaries		1200	472,256.11	0.00	472,256.11	485,952.00	0.00	485,952.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,377,774.29	151,108.33	1,528,882.62	1,405,191.00	136,941.00	1,542,132.00	0.9%
Other Certificated Salaries		1900	16,096.18	3,391.26	19,487.44	125,000.00	0.00	125,000.00	541.4%
TOTAL, CERTIFICATED SALARIES			17,544,096.96	2,452,559.57	19,996,656.53	18,588,826.00	2,193,390.00	20,782,216.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	359,805.06	1,444,988.80	1,804,793.86	461,610.00	1,604,612.00	2,066,222.00	14.5%
Classified Support Salaries		2200	1,331,968.35	183,135.17	1,515,103.52	1,401,595.00	193,987.00	1,595,582.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	124,191.36	81,407.55	205,598.91	293,972.00	39,760.00	333,732.00	62.3%
Clerical, Technical and Office Salaries		2400	1,207,743.68	70,423.84	1,278,167.52	1,185,329.00	71,758.00	1,257,087.00	-1.6%
Other Classified Salaries		2900	191,139.48	122,993.83	314,133.31	250,455.00	123,118.00	373,573.00	18.9%
TOTAL, CLASSIFIED SALARIES			3,214,847.93	1,902,949.19	5,117,797.12	3,592,961.00	2,033,235.00	5,626,196.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,433,921.42	197,377.41	1,631,298.83	1,513,649.00	186,719.00	1,700,368.00	4.2%
PERS		3201-3202	286,115.73	159,273.40	445,389.13	336,098.00	180,394.00	516,492.00	16.0%
OASDI/Medicare/Alternative		3301-3302	490,598.07	178,609.79	669,207.86	536,342.00	187,521.00	723,863.00	8.2%
Health and Welfare Benefits		3401-3402	2,098,596.03	273,506.97	2,372,103.00	2,211,513.00	278,484.00	2,489,997.00	5.0%
Unemployment Insurance		3501-3502	10,390.41	2,177.61	12,568.02	11,035.00	2,135.00	13,170.00	4.8%
Workers' Compensation		3601-3602	294,304.75	61,582.63	355,887.38	311,939.00	60,289.00	372,228.00	4.6%
OPEB, Allocated		3701-3702	223,477.03	21,584.94	245,061.97	180,000.00	0.00	180,000.00	-26.5%
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	21,034.08	1,308.66	22,342.74	12,601.00	1,254.00	13,855.00	-38.0%
TOTAL, EMPLOYEE BENEFITS			4,858,437.52	895,421.41	5,753,858.93	5,113,177.00	896,796.00	6,009,973.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	407,359.09	348,014.91	755,374.00	430,107.00	305,270.00	735,377.00	-2.6%
Books and Other Reference Materials		4200	82,040.48	0.00	82,040.48	26,405.00	2,781.00	29,186.00	-64.4%
Materials and Supplies		4300	992,006.87	516,108.15	1,508,115.02	652,766.00	510,037.00	1,162,803.00	-22.9%
Noncapitalized Equipment		4400	130,338.09	164,460.16	294,798.25	123,817.00	36,273.00	160,090.00	-45.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,611,744.53	1,028,583.22	2,640,327.75	1,233,095.00	854,361.00	2,087,456.00	-20.9%
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	31,482.20	40,451.18	71,913.38	50,137.00	21,631.00	71,768.00	-0.2%
Dues and Memberships		5300	23,475.78	0.00	23,475.78	24,295.00	0.00	24,295.00	3.5%
Insurance		5400 - 5450	167,212.00	0.00	167,212.00	189,912.00	0.00	189,912.00	13.6%
Operations and Housekeeping Services		5500	769,422.51	2,604.13	772,026.64	908,024.00	2,060.00	910,084.00	17.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,206.20	293,900.61	458,106.81	166,653.00	310,515.00	477,168.00	4.2%
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)	4,002.82	(72,797.18)	(76,800.00)	0.00	(76,800.00)	5.5%
Professional/Consulting Services and Operating Expenditures		5800	936,161.23	748,346.39	1,684,507.62	1,284,340.00	956,710.00	2,241,050.00	33.0%
Communications		5900	116,061.56	0.00	116,061.56	138,675.00	0.00	138,675.00	19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,131,201.48	1,089,305.13	3,220,506.61	2,685,236.00	1,290,916.00	3,976,152.00	23.5%

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			Expenditures by Object 2007-08 Unaudited Actuals			2008-09 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	55,227.78	0.00	55,227.78	0.00	0.00	0.00	-100.0%
Equipment		6400	8,800.00	53,814.16	62,614.16	30,009.00	0.00	30,009.00	-52.1%
Equipment Replacement		6500	86,199.48	0.00	86,199.48	96,421.00	0.00	96,421.00	11.9%
TOTAL, CAPITAL OUTLAY			150,227.26	53,814.16	204,041.42	126,430.00	0.00	126,430.00	-38.0%
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	21,189.36	0.00	21,189.36	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	5,454.46	9,338.85	14,793.31	2,414.00	9,339.00	11,753.00	-20.6%
Other Debt Service - Principal		7439	32,723.70	78,836.25	111,559.95	27,272.00	78,837.00	106,109.00	-4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			59,367.52	88,175.10	147,542.62	29,686.00	88,176.00	117,862.00	-20.1%
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	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(258.00)	258.00	0.00	(22,121.00)	0.00	(22,121.00)	New
TOTAL, EXPENDITURES									
			29,569,665.20	7,511,065.78	37,080,730.98	31,347,290.00	7,356,874.00	38,704,164.00	4.4%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	645,295.86	0.00	645,295.86	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			645,295.86	0.00	645,295.86	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	255,945.86	0.00	255,945.86	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	65,800.00	0.00	65,800.00	0.00	0.00	0.00	-100.0%
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			321,745.86	140,731.00	462,476.86	0.00	190,230.00	190,230.00	-58.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,730,935.00)	3,730,935.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,730,935.00)	3,730,935.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,407,385.00)	3,590,204.00	182,819.00	(4,037,760.00)	3,847,530.00	(190,230.00)	-204.1%

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			2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	29,750,977.40	354,104.00	30,105,081.40	30,397,393.00	340,008.00	30,737,401.00	2.1%
2) Federal Revenue		8100-8299	32,654.00	715,963.11	748,617.11	0.00	717,177.00	717,177.00	-4.2%
3) Other State Revenue		8300-8599	2,993,151.14	1,373,182.62	4,366,333.76	2,729,516.00	1,048,915.00	3,778,431.00	-13.5%
4) Other Local Revenue		8600-8799	2,317,645.53	1,355,158.13	3,672,803.66	1,027,958.00	1,403,244.00	2,431,202.00	-33.8%
5) TOTAL, REVENUES			35,094,428.07	3,798,407.86	38,892,835.93	34,154,867.00	3,509,344.00	37,664,211.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,936,150.19	5,795,348.83	26,731,499.02	21,442,611.00	5,680,164.00	27,122,775.00	1.5%
2) Instruction - Related Services	2000-2999		3,239,788.36	454,606.56	3,694,394.92	3,767,868.00	441,244.00	4,209,112.00	13.9%
3) Pupil Services	3000-3999		838,556.78	362,770.00	1,201,326.78	891,874.00	355,742.00	1,247,616.00	3.9%
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		1,631,668.82	258.00	1,631,926.82	1,984,222.00	0.00	1,984,222.00	21.6%
8) Plant Services	8000-8999		2,652,710.00	809,907.29	3,462,617.29	3,021,973.00	791,548.00	3,813,521.00	10.1%
9) Other Outgo	9000-9999	Except 7600-7699	270,791.05	88,175.10	358,966.15	238,742.00	88,176.00	326,918.00	-8.9%
10) TOTAL, EXPENDITURES			29,569,665.20	7,511,065.78	37,080,730.98	31,347,290.00	7,356,874.00	38,704,164.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,524,762.87	(3,712,657.92)	1,812,104.95	2,807,577.00	(3,847,530.00)	(1,039,953.00)	-157.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	645,295.86	0.00	645,295.86	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	321,745.86	140,731.00	462,476.86	0.00	190,230.00	190,230.00	-58.9%
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	(3,730,935.00)	3,730,935.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,407,385.00)	3,590,204.00	182,819.00	(4,037,760.00)	3,847,530.00	(190,230.00)	-204.1%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,377.87	(122,453.92)	1,994,923.95	(1,230,183.00)	0.00	(1,230,183.00)	-161.7%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
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	10,355,412.71	1,139,227.71	11,494,640.42	21.0%
2) Ending Balance, June 30 (E + F1e)			10,355,412.71	1,139,227.71	11,494,640.42	9,125,229.71	1,139,227.71	10,264,457.42	-10.7%
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	1,139,227.71	1,139,227.71	0.00	1,139,227.87	1,139,227.87	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,112,421.93	0.00	1,112,421.93	1,161,124.92	0.00	1,161,124.92	4.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,575,105.49	0.00	2,575,105.49	2,354,729.49	0.00	2,354,729.49	-8.6%
State Mandate Claim Revenue	0000	9780	312,374.00		312,374.00				
Shores Attorney Fees	0000	9780	389,350.00		389,350.00				
Settlement Agreement	0000	9780	255,964.00		255,964.00				
Site Fundraising Carryover Balance	0000	9780	238,801.00		238,801.00				
Lottery	1100	9780	1,378,616.49		1,378,616.49				
Settlement Agreement	0000	9780				55,997.00		55,997.00	
Shores Attorney Fees	0000	9780				389,350.00		389,350.00	
State Mandate Revenue	0000	9780				312,374.00		312,374.00	
Site Fundraising Carryover Balance	0000	9780				238,801.00		238,801.00	
Lottery	1100	9780				1,358,207.49		1,358,207.49	
c) Undesignated Amount		9790	6,647,885.29	0.00	6,647,885.29				
d) Unappropriated Amount		9790				5,589,375.30	(0.16)	5,589,375.14	

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Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
1100	Lottery: Unrestricted	0.00	0.00
3340	Special Ed: IDEA Local Staff Development Grant, Part B, Sec 611	(0.38)	(0.38)
3710	NCLB: Title IV, Part A, Drug-Free Schools	(0.08)	0.08
4110	NCLB: Title V, Part A, Innovative Education Strategies	(0.48)	(0.48)
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.20	0.20
6258	Physical Education Teacher Incentive Grants	140,000.00	140,000.00
6286	English Language Acquisition Program, Teacher Training & Student	8,296.00	8,296.00
6500	Special Education	22,634.57	22,634.57
6760	Arts and Music Block Grant	11,551.54	11,551.54
6761	Arts, Music, and Physical Education Supplies and Equipment	215,975.35	215,975.35
7026	California Instructional School Garden	12,885.00	12,885.00
7090	Economic Impact Aid (EIA)	8,261.93	8,261.93
7140	Gifted & Talented Education (GATE)	26,737.52	26,737.52
7156	Instructional Materials Realignment, IMFRP (AB 1781)	0.52	0.52
7157	Instructional Materials: English Language Learners	10,118.00	10,118.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	0.50	0.50
7260	School Improvement Program (SIP) (06-07)	0.53	0.53
7271	California Peer Assistance & Review Program for Teacher (CPARP)	37,234.45	37,234.45
7390	Pupil Retention Block Grant	0.58	0.58
7393	Professional Development Block Grant	7,569.20	7,569.20
7395	School and Library Improvement Block Grant	54,825.21	54,825.21
7396	Discretionary Block Grant - School Site	39,852.44	39,852.44
7397	Discretionary Block Grant - School District	5,308.00	5,308.00
7398	Instructional Materials, Library Materials and Education Technology	59,199.00	59,199.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sec	478,778.11	478,778.11
Total, Legally Restricted Balance		1,139,227.71	1,139,227.87

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,472.50	111,585.00	22.0%
3) Other State Revenue		8300-8599	4,912.76	4,795.00	-2.4%
4) Other Local Revenue		8600-8799	652,754.38	866,794.00	32.8%
5) TOTAL, REVENUES			749,139.64	983,174.00	31.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,903.79	116,169.00	18.7%
3) Employee Benefits		3000-3999	36,383.01	34,425.00	-5.4%
4) Books and Supplies		4000-4999	681,920.08	746,314.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	(2,679.94)	7,333.00	-373.6%
6) Capital Outlay		6000-6999	35,728.29	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	22,121.00	New
9) TOTAL, EXPENDITURES			849,255.23	926,362.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,115.59)	56,812.00	-156.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,800.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,800.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,315.59)	56,812.00	-265.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,324.25	8.66	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,324.25	8.66	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,324.25	8.66	-100.0%
2) Ending Balance, June 30 (E + F1e)			8.66	56,820.66	656027.7%
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	56,820.66	New
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	8.66		
d) Unappropriated Amount		9790		0.00	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,951.27		
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	46,124.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	65,800.00		
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			141,875.90		
H. LIABILITIES					
1) Accounts Payable		9500	101,386.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,480.96		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			141,867.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8.66		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	91,472.50	111,585.00	22.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			91,472.50	111,585.00	22.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,912.76	4,795.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,912.76	4,795.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	608,152.50	786,424.00	29.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,531.16	9,725.00	175.4%
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	41,070.72	70,645.00	72.0%
TOTAL, OTHER LOCAL REVENUE			652,754.38	866,794.00	32.8%
TOTAL, REVENUES			749,139.64	983,174.00	31.2%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	97,903.79	116,169.00	18.7%
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			97,903.79	116,169.00	18.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,391.73	10,165.00	21.1%
OASDI/Medicare/Alternative		3301-3302	7,340.69	8,887.00	21.1%
Health and Welfare Benefits		3401-3402	18,735.74	13,672.00	-27.0%
Unemployment Insurance		3501-3502	48.91	58.00	18.6%
Workers' Compensation		3601-3602	1,384.98	1,643.00	18.6%
OPEB, Allocated		3701-3702	480.96	0.00	-100.0%
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			36,383.01	34,425.00	-5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,062.78	5,600.00	-20.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	674,857.30	740,714.00	9.8%
TOTAL, BOOKS AND SUPPLIES			681,920.08	746,314.00	9.4%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,680.23	1,719.00	2.3%
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	6,602.75	2,415.00	-63.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,160.53)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,197.61	3,199.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,679.94)	7,333.00	-373.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	35,728.29	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,728.29	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	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	22,121.00	New
TOTAL, EXPENDITURES			849,255.23	926,362.00	9.1%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	65,800.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,800.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,800.00	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,472.50	111,585.00	22.0%
3) Other State Revenue		8300-8599	4,912.76	4,795.00	-2.4%
4) Other Local Revenue		8600-8799	652,754.38	866,794.00	32.8%
5) TOTAL, REVENUES			749,139.64	983,174.00	31.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		849,255.23	904,241.00	6.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	22,121.00	New
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			849,255.23	926,362.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,115.59)	56,812.00	-156.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,800.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,800.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,315.59)	56,812.00	-265.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,324.25	8.66	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,324.25	8.66	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,324.25	8.66	-100.0%
2) Ending Balance, June 30 (E + F1e)			8.66	56,820.66	656027.7%
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	56,820.66	New
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	8.66		
d) Unappropriated Amount		9790		0.00	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	143,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,487.26	8,000.00	-70.9%
5) TOTAL, REVENUES			171,185.26	8,000.00	-95.3%
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	34,738.00	57,750.00	66.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,738.00	57,750.00	66.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136,447.26	(49,750.00)	-136.5%
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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,178.26	140,480.00	-49.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,265.99	801,444.25	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,265.99	801,444.25	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,265.99	801,444.25	52.9%
2) Ending Balance, June 30 (E + F1e)			801,444.25	941,924.25	17.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	801,444.25		
d) Unappropriated Amount		9790		941,924.25	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	794,584.31		
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	6,859.94		
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			801,444.25		
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 (must agree with line F2) (G10 - H7)			801,444.25		

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Description	Resource Codes	Object Codes	2007-08 Unaudited 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	27,487.26	8,000.00	-70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,487.26	8,000.00	-70.9%
TOTAL, REVENUES			171,185.26	8,000.00	-95.3%

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

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,738.00	57,750.00	66.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,738.00	57,750.00	66.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,738.00	57,750.00	66.2%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	143,698.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,487.26	8,000.00	-70.9%
5) TOTAL, REVENUES			171,185.26	8,000.00	-95.3%
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		34,738.00	57,750.00	66.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,738.00	57,750.00	66.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136,447.26	(49,750.00)	-136.5%
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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			277,178.26	140,480.00	-49.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,265.99	801,444.25	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,265.99	801,444.25	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,265.99	801,444.25	52.9%
2) Ending Balance, June 30 (E + F1e)			801,444.25	941,924.25	17.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	801,444.25		
d) Unappropriated Amount		9790		941,924.25	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,252.64	38,000.00	-41.8%
5) TOTAL, REVENUES			65,252.64	38,000.00	-41.8%
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)			65,252.64	38,000.00	-41.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,945.86	0.00	-100.0%
b) Transfers Out		7600-7629	255,945.86	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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,252.64	38,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,493.55	1,307,746.19	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,493.55	1,307,746.19	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,493.55	1,307,746.19	5.3%
2) Ending Balance, June 30 (E + F1e)			1,307,746.19	1,345,746.19	2.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,307,746.19		
d) Unappropriated Amount		9790		1,345,746.19	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,295,414.06		
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	12,332.13		
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			1,307,746.19		
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 (must agree with line F2) (G10 - H7)			1,307,746.19		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,252.64	38,000.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,252.64	38,000.00	-41.8%
TOTAL, REVENUES			65,252.64	38,000.00	-41.8%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	255,945.86	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,945.86	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	255,945.86	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			255,945.86	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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,252.64	38,000.00	-41.8%
5) TOTAL, REVENUES			65,252.64	38,000.00	-41.8%
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)			65,252.64	38,000.00	-41.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,945.86	0.00	-100.0%
b) Transfers Out		7600-7629	255,945.86	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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,252.64	38,000.00	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,242,493.55	1,307,746.19	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,493.55	1,307,746.19	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,493.55	1,307,746.19	5.3%
2) Ending Balance, June 30 (E + F1e)			1,307,746.19	1,345,746.19	2.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,307,746.19		
d) Unappropriated Amount		9790		1,345,746.19	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,434.85	127,400.00	75.9%
5) TOTAL, REVENUES			72,434.85	127,400.00	75.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,791.37	10,000.00	2.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,791.37	10,000.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,643.48	117,400.00	87.4%
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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,643.48	117,400.00	87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,434.38	98,077.86	176.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,434.38	98,077.86	176.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,434.38	98,077.86	176.8%
2) Ending Balance, June 30 (E + F1e)			98,077.86	215,477.86	119.7%
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	98,077.86		
d) Unappropriated Amount		9790		215,477.86	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	97,648.19		
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	789.67		
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			98,437.86		
H. LIABILITIES					
1) Accounts Payable		9500	360.00		
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			360.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			98,077.86		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,067.78	3,400.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	69,367.07	124,000.00	78.8%
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			72,434.85	127,400.00	75.9%
TOTAL, REVENUES			72,434.85	127,400.00	75.9%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,791.37	10,000.00	2.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,791.37	10,000.00	2.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			9,791.37	10,000.00	2.1%

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

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,434.85	127,400.00	75.9%
5) TOTAL, REVENUES			72,434.85	127,400.00	75.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,791.37	10,000.00	2.1%
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			9,791.37	10,000.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,643.48	117,400.00	87.4%
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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,643.48	117,400.00	87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,434.38	98,077.86	176.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,434.38	98,077.86	176.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,434.38	98,077.86	176.8%
2) Ending Balance, June 30 (E + F1e)			98,077.86	215,477.86	119.7%
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	98,077.86		
d) Unappropriated Amount		9790		215,477.86	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,437.71	1,000.00	-93.9%
5) TOTAL, REVENUES			16,437.71	1,000.00	-93.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	5,228.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,228.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,209.43	1,000.00	-91.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	389,350.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,692,101.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,302,751.50	0.00	-100.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,313,960.93	1,000.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,823.48	4,333,784.41	21761.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,823.48	4,333,784.41	21761.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,823.48	4,333,784.41	21761.9%
2) Ending Balance, June 30 (E + F1e)			4,333,784.41	4,334,784.41	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	4,333,784.41		
d) Unappropriated Amount		9790		4,334,784.41	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,707,354.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,779.57		
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			4,723,134.41		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	389,350.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			389,350.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,333,784.41		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,437.71	1,000.00	-93.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,437.71	1,000.00	-93.9%
TOTAL, REVENUES			16,437.71	1,000.00	-93.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,228.28	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			5,228.28	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			5,228.28	0.00	-100.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	389,350.00	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			389,350.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	4,692,101.50	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,692,101.50	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			4,302,751.50	0.00	-100.0%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,437.71	1,000.00	-93.9%
5) TOTAL, REVENUES			16,437.71	1,000.00	-93.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,228.28	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,228.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,209.43	1,000.00	-91.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	389,350.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,692,101.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,302,751.50	0.00	-100.0%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,313,960.93	1,000.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,823.48	4,333,784.41	21761.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,823.48	4,333,784.41	21761.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,823.48	4,333,784.41	21761.9%
2) Ending Balance, June 30 (E + F1e)			4,333,784.41	4,334,784.41	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	4,333,784.41		
d) Unappropriated Amount		9790		4,334,784.41	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,959,444.96	2,587,000.00	-34.7%
5) TOTAL, REVENUES			3,959,444.96	2,587,000.00	-34.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	143,927.31	162,700.00	13.0%
6) Capital Outlay		6000-6999	8,663,755.16	1,864,000.00	-78.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,807,682.47	2,026,700.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,848,237.51)	560,300.00	-111.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,181,001.90	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			(1,181,001.90)	(2,014,864.00)	70.6%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,029,239.41)	(1,454,564.00)	-75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,894,495.31	6,865,255.90	-46.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,894,495.31	6,865,255.90	-46.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,894,495.31	6,865,255.90	-46.8%
2) Ending Balance, June 30 (E + F1e)			6,865,255.90	5,410,691.90	-21.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,865,255.90		
d) Unappropriated Amount		9790		5,410,691.90	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,087,399.25		
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	721,095.30		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,761.35		
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			6,865,255.90		
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 (must agree with line F2) (G10 - H7)			6,865,255.90		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	2,268,082.80	2,249,000.00	-0.8%
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	280,980.24	323,000.00	15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,410,381.92	15,000.00	-98.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,959,444.96	2,587,000.00	-34.7%
TOTAL, REVENUES			3,959,444.96	2,587,000.00	-34.7%

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

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	139,027.31	162,700.00	17.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,927.31	162,700.00	13.0%
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	8,645,061.08	1,864,000.00	-78.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,694.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,663,755.16	1,864,000.00	-78.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			8,807,682.47	2,026,700.00	-77.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,181,001.90	2,014,864.00	70.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,181,001.90	2,014,864.00	70.6%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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)			(1,181,001.90)	(2,014,864.00)	70.6%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,959,444.96	2,587,000.00	-34.7%
5) TOTAL, REVENUES			3,959,444.96	2,587,000.00	-34.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,807,632.47	2,026,700.00	-77.0%
9) Other Outgo	9000-9999	Except 7600-7699	50.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,807,682.47	2,026,700.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,848,237.51)	560,300.00	-111.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,181,001.90	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			(1,181,001.90)	(2,014,864.00)	0.0%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,029,239.41)	(1,454,564.00)	-75.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,894,495.31	6,865,255.90	-46.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,894,495.31	6,865,255.90	-46.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,894,495.31	6,865,255.90	-46.8%
2) Ending Balance, June 30 (E + F1e)			6,865,255.90	5,410,691.90	-21.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,865,255.90		
d) Unappropriated Amount		9790		5,410,691.90	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,181,001.90	2,014,864.00	70.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,181,001.90	2,014,864.00	70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,181,001.90)	(2,014,864.00)	70.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,181,001.90	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			1,181,001.90	2,014,864.00	70.6%

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

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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 (must agree with line F2) (G10 - H7)			0.00		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,041,001.90	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)			1,181,001.90	2,014,864.00	70.6%
TOTAL, EXPENDITURES			1,181,001.90	2,014,864.00	70.6%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,181,001.90	2,014,864.00	70.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,181,001.90	2,014,864.00	70.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,181,001.90	2,014,864.00	70.6%

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	1,181,001.90	2,014,864.00	70.6%
10) TOTAL, EXPENDITURES			1,181,001.90	2,014,864.00	70.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,181,001.90)	(2,014,864.00)	70.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,181,001.90	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			1,181,001.90	2,014,864.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,674,484.81	2,623,000.00	-1.9%
5) TOTAL, REVENUES			2,674,484.81	2,623,000.00	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	65,395.45	63,479.00	-2.9%
2) Classified Salaries		2000-2999	1,680,815.83	1,666,035.00	-0.9%
3) Employee Benefits		3000-3999	354,281.32	339,342.00	-4.2%
4) Books and Supplies		4000-4999	187,339.95	205,027.00	9.4%
5) Services and Other Operating Expenses		5000-5999	153,453.56	156,670.00	2.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,441,286.11	2,430,553.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			233,198.70	192,447.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			233,198.70	192,447.00	-17.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,046,413.02	1,279,611.72	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,413.02	1,279,611.72	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,046,413.02	1,279,611.72	22.3%
2) Ending Net Assets, June 30 (E + F1e)			1,279,611.72	1,472,058.72	15.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,279,611.72		
d) Unappropriated Amount		9790		1,472,058.72	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,285,810.56		
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	11,939.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	130.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,297,880.04		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	10,005.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,262.47		
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			18,268.32		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,279,611.72		

Description	Resource Codes	Object Codes	2007-08 Unaudited 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	55,066.70	35,000.00	-36.4%
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	2,619,418.11	2,588,000.00	-1.2%
TOTAL, OTHER LOCAL REVENUE			2,674,484.81	2,623,000.00	-1.9%
TOTAL, REVENUES			2,674,484.81	2,623,000.00	-1.9%

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Description	Resource Codes	Object Codes	2007-08 Unaudited 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	63,478.45	63,479.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,395.45	63,479.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	209,948.79	194,163.00	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	300,266.46	313,233.00	4.3%
Clerical, Technical and Office Salaries		2400	69,638.88	69,639.00	0.0%
Other Classified Salaries		2900	1,100,961.70	1,089,000.00	-1.1%
TOTAL, CLASSIFIED SALARIES			1,680,815.83	1,666,035.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,350.64	8,946.00	67.2%
PERS		3201-3202	100,982.32	150,857.00	49.4%
OASDI/Medicare/Alternative		3301-3302	127,559.21	77,031.00	-39.6%
Health and Welfare Benefits		3401-3402	83,975.25	74,598.00	-11.2%
Unemployment Insurance		3501-3502	872.76	865.00	-0.9%
Workers' Compensation		3601-3602	24,728.71	24,495.00	-0.9%
OPEB, Allocated		3701-3702	8,262.47	0.00	-100.0%
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	2,549.96	2,550.00	0.0%
TOTAL, EMPLOYEE BENEFITS			354,281.32	339,342.00	-4.2%
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	176,497.01	200,027.00	13.3%
Noncapitalized Equipment		4400	10,842.94	5,000.00	-53.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			187,339.95	205,027.00	9.4%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,340.14	13,000.00	25.7%
Dues and Memberships		5300	220.00	550.00	150.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,983.01	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,352.92	11,750.00	169.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,957.71	76,800.00	-11.7%
Professional/Consulting Services and Operating Expenditures		5800	38,892.37	49,355.00	26.9%
Communications		5900	6,707.41	5,215.00	-22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			153,453.56	156,670.00	2.1%
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			2,441,286.11	2,430,553.00	-0.4%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,674,484.81	2,623,000.00	-1.9%
5) TOTAL, REVENUES			2,674,484.81	2,623,000.00	-1.9%
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		2,441,286.11	2,430,553.00	-0.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,441,286.11	2,430,553.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			233,198.70	192,447.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			233,198.70	192,447.00	-17.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,046,413.02	1,279,611.72	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,413.02	1,279,611.72	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,046,413.02	1,279,611.72	22.3%
2) Ending Net Assets, June 30 (E + F1e)			1,279,611.72	1,472,058.72	15.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,279,611.72		
d) Unappropriated Amount		9790		1,472,058.72	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,986.95	1,400.00	-29.5%
5) TOTAL, REVENUES			1,986.95	1,400.00	-29.5%
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	200.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,786.95	1,400.00	-21.7%
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%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,786.95	1,400.00	-21.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	42,584.48	44,371.43	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,584.48	44,371.43	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			42,584.48	44,371.43	4.2%
2) Ending Net Assets, June 30 (E + F1e)			44,371.43	45,771.43	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	44,371.43		
d) Unappropriated Amount		9790		45,771.43	

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,090.29		
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	381.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			44,471.43		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	100.00		
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			100.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			44,371.43		

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,986.95	1,400.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,986.95	1,400.00	-29.5%
TOTAL, REVENUES			1,986.95	1,400.00	-29.5%

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Description	Resource Codes	Object Codes	2007-08 Unaudited 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	200.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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			200.00	0.00	-100.0%

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

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,986.95	1,400.00	-29.5%
5) TOTAL, REVENUES			1,986.95	1,400.00	-29.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		200.00	0.00	-100.0%
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			200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,786.95	1,400.00	-21.7%
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%

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Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,786.95	1,400.00	-21.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	42,584.48	44,371.43	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,584.48	44,371.43	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			42,584.48	44,371.43	4.2%
2) Ending Net Assets, June 30 (E + F1e)			44,371.43	45,771.43	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	44,371.43		
d) Unappropriated Amount		9790		45,771.43	

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Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			3,925.04	3,925.04	3,925.04	3,925.04
a. Kindergarten	547.00	543.50				
b. Grades One through Three	1,779.44	1,757.66				
c. Grades Four through Six	1,715.37	1,699.49				
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	42.93	0.00	0.00	0.00	0.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	4,085.91	4,043.58	3,925.04	3,925.04	3,925.04	3,925.04
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	4,043.58	3,925.04	3,925.04	3,925.04	3,925.04
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

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Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
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	4,043.58	3,925.04	3,925.04	3,925.04	3,925.04
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						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	34,889,107.00	1,477,500.00	36,366,607.00			36,366,607.00
Work in Progress	5,598,462.00	(1,477,500.00)	4,120,962.00		4,120,962.00	0.00
Total capital assets not being depreciated	40,487,569.00	0.00	40,487,569.00	0.00	4,120,962.00	36,366,607.00
Capital assets being depreciated:						
Land Improvements	1,930,301.00	(0.05)	1,930,300.95	0.00	0.00	1,930,300.95
Buildings	79,441,779.00		79,441,779.00	12,772,522.50		92,214,301.50
Equipment	2,829,780.00		2,829,780.00	173,734.36	26,165.66	2,977,348.70
Total capital assets being depreciated	84,201,860.00	(0.05)	84,201,859.95	12,946,256.86	26,165.66	97,121,951.15
Accumulated Depreciation for:						
Land Improvements	(963,435.00)	0.17	(963,434.83)	(88,100.05)		(1,051,534.88)
Buildings	(11,271,288.00)		(11,271,288.00)	(1,901,290.06)	194.08	(13,172,772.14)
Equipment	(1,125,448.00)	(192,716.00)	(1,318,164.00)	(167,090.11)	(11,212.23)	(1,474,041.88)
Total accumulated depreciation	(13,380,171.00)	(192,715.83)	(13,552,886.83)	(2,156,480.22)	(11,018.15)	(15,698,348.90)
Total capital assets being depreciated, net	70,841,689.00	(192,715.88)	70,648,973.12	10,789,776.64	15,147.51	81,423,602.25
Governmental activity capital assets, net	111,329,258.00	(192,715.88)	111,136,542.12	10,789,776.64	4,136,109.51	117,790,209.25
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	67.58%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$40,387,609.14
	Appropriations Subject to Limit	\$32,388,724.00
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.	2.75%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$76,512.69
	Approved Transportation Expense - SD/OI	\$293,766.65
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

County Office of Education

Name

Title

Telephone

E-mail Address

School District

Dena Whittington

Name

Assistant Superintendent Busir

Title

858-523-6195

Telephone

dena_rsd@hotmail.com

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

2007-08 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Local Assistance	Preschool Grant	Preschool Entitlement	Preschool Grant Inservice	NCLB Drug Free School Title V	NCLB Teacher Quality	NCLB Innovative Ed Strategies, Title V
AWARD							
1. Prior Year Carryover	0.00			496.00	0.00		145.00
2. a. Current Year Award	541,215.00	41,201.00	70,390.00	319.00	12,859.86	40,294.00	2,781.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award							
(sum lines 2a and 2b)							
3. Required Matching Funds/Other	541,215.00	41,201.00	70,390.00	319.00	12,859.86	40,294.00	2,781.00
4. Total Available Award						8,108.00	
(sum lines 1, 2c, & 3)	541,215.00	41,201.00	70,390.00	815.00	12,859.86	48,402.00	2,926.00
REVENUES							
5. Revenue Deferred from Prior Year				496.00			
6. Cash Received in Current Year	405,911.25	30,900.75	52,140.00	239.25	7,358.86	320.55	(924.31)
7. Contributed Matching Funds							
8. Total Available	405,911.25	30,900.75	52,140.00	735.25	11,248.72	320.55	(924.31)
(sum lines 5, 6, & 7)							
EXPENDITURES							
9. Donor-Authorized Expenditures	541,215.00	41,201.00	69,520.00	286.23	12,413.66	48,401.51	2,925.71
10. Non Donor-Authorized Expenditures							
11. Total Expenditures	541,215.00	41,201.00	69,520.00	286.23	12,413.66	48,401.51	2,925.71
(line 9 plus line 10)							
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(135,303.75)	(10,300.25)	(17,380.00)	449.02	(1,164.94)	(48,080.96)	(3,850.02)
a. Deferred Revenue			870.00	449.02	446.20		
b. Accounts Payable							
c. Accounts Receivable	135,303.75	10,300.25	17,380.00		5,054.80	48,080.96	3,850.02
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	870.00	528.77	446.20	0.49	0.29
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	541,215.00	41,201.00	68,650.00	286.23	15,857.32	48,401.51	2,925.71

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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB LEP Title III	TOTAL
AWARD		
1. Prior Year Carryover		641.00
2. a. Current Year Award	26,220.00	735,279.86
b. Transferability (NCLB)		0.00
c. Adj Curr Yr Award (sum lines 2a and 2b)	26,220.00	735,279.86
3. Required Matching Funds/Other		8,108.00
4. Total Available Award (sum lines 1, 2c, & 3)	26,220.00	744,028.86
REVENUES		
5. Revenue Deferred from Prior Year		4,385.86
6. Cash Received in Current Year	7,105.80	503,052.15
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	7,105.80	507,438.01
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	715,963.11
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (line 9 plus line 10)	0.00	715,963.11
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	7,105.80	(208,525.10)
a. Deferred Revenue	7,105.80	8,871.02
b. Accounts Payable		0.00
c. Accounts Receivable		219,969.78
14. Unused Grant Award Calculation (line 4 minus line 9)	26,220.00	28,065.75
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	718,536.77

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2007-08 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Low Incidence Entitlement	Spec Ed Inservice Training	TUPE	TOTAL
RESOURCE CODE	6530	6535	6660	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	prev 3360	prev 3340		
AWARD				
1. Prior Year Carryover			8,812.00	8,812.00
2. a. Current Year Award	776.00	1,294.00	8,200.00	10,270.00
b. Block Grant Transfers (Obj 8995)				0.00
c. Sec 12.40 Transfers (Obj 8998)				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	776.00	1,294.00	8,200.00	10,270.00
3. Required Matching Funds/Other				0.00
4. Total Available Award	776.00	1,294.00	17,012.00	19,082.00
(sum lines 1, 2d, & 3)				
REVENUES				
5. Revenue Deferred from Prior Year	1,162.79	2,182.50		3,345.29
6. Cash Received in Current Year	0.00	0.00	8,200.00	8,200.00
7. Contributed Matching Funds				0.00
8. Total Available	1,162.79	2,182.50	8,200.00	11,545.29
(sum lines 5, 6, & 7)				
EXPENDITURES				
9. Donor-Authorized Expenditures	0.00	0.00	8,200.00	8,200.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures	0.00	0.00	8,200.00	8,200.00
(line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts				
(line 8 minus line 9 plus line 12)	1,162.79	2,182.50	0.00	3,345.29
a. Deferred Revenue	1,162.79	2,182.50		3,345.29
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	776.00	1,294.00	8,812.00	10,882.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	8,812.00	8,812.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	8,200.00	8,200.00

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STATE PROGRAM NAME	Physical Ed Tchtr Incentive Grt	Eng Lang Acq Prgm-tcher/stdt	Lottery-Instructional Materials	Special Education	Art & Music Block Grant	Art, Music & P.E. Block Grant	Instructional School Gardens
RESOURCE CODE	6258	6286	6300	6500	6760	6761	7026
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award							
b. Block Grant Transfers (Obj 8995)	140,000.00	8,296.00	92,405.00	1,792,716.00	59,511.00	296,645.00	17,500.00
c. Sec 12.40 Transfers (Obj 8998)			68,674.00		64,615.00	0.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	140,000.00	8,296.00	68,674.00	1,792,716.00	64,615.00	0.00	17,500.00
3. Required Matching Funds/Other		0.00	0.00	2,373,171.98			
4. Total Available Award (sum lines 1, 2d, & 3)	140,000.00	8,296.00	161,079.00	4,165,887.98	124,126.00	296,645.00	17,500.00
REVENUES							
5. Cash Received in Current Year	140,000.00	8,296.00	6,680.63	1,734,078.00	34,749.00	0.00	15,750.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00				
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	61,993.37	58,638.00	29,866.00	0.00	1,750.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	61,993.37	58,638.00	29,866.00	0.00	1,750.00
8. Contributed Matching Funds			0.00				
9. Total Available (sum lines 5, 7c, & 8)	140,000.00	8,296.00	68,674.00	1,792,716.00	64,615.00	0.00	17,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	0.00	161,078.39	4,165,887.98	112,574.46	80,669.47	4,615.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	161,078.39	4,165,887.98	112,574.46	80,669.47	4,615.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	140,000.00	8,296.00	0.61	0.00	11,551.54	215,975.53	12,885.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Economic Impact Aid	Gifted and Talented	IMFRP	Instructional Materials, Eng Lang Learn	Transportation Home to School	Transportation Special Education	Peer Assistance and Review
RESOURCE CODE	7090	7140	7156	7157	7230	7240	7271
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		16,391.00	57,738.00				18,646.00
2. a. Current Year Award	119,631.00	34,970.00	239,791.00	6,750.00	74,961.00	0.00	23,760.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	119,631.00	34,970.00	239,791.00	6,750.00	74,961.00	0.00	23,760.00
3. Required Matching Funds/Other			321.49			287,809.00	
4. Total Available Award (sum lines 1, 2d, & 3)	119,631.00	51,361.00	297,850.49	6,750.00	74,961.00	287,809.00	42,406.00
REVENUES							
5. Cash Received in Current Year	119,631.00	32,894.00	239,791.00	6,075.00	70,131.00		23,760.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	2,076.00	0.00	675.00	4,830.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,076.00	0.00	675.00	4,830.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	119,631.00	34,970.00	240,112.49	6,750.00	74,961.00	0.00	23,760.00
EXPENDITURES							
10. Donor-Authorized Expenditures	111,368.74	24,623.08	297,850.49		74,961.00	287,809.00	5,171.27
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	111,368.74	24,623.08	297,850.49	0.00	74,961.00	287,809.00	5,171.27
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	8,262.26	26,737.92	0.00	6,750.00	0.00	0.00	37,234.73

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Pupil Retention Block Grant	Professional Development Block Grant	School & Library Improvement Act	Discretionary Block Grant site	Discretionary Block Grant District	Discretionary Block Grant Site	CBO Training
RESOURCE CODE	7390	7393	7395	7396	7397	7398	7810
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award		14,862.00	97,223.00	68,408.00	0.00	59,199.00	
b. Block Grant Transfers (Obj 8995)	16,129.00	168,597.00	288,893.00	6,754.00	2,209.00	0.00	
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	16,129.00	168,597.00	288,893.00	6,754.00	2,209.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	16,129.00	183,459.00	386,116.00	75,162.00	2,209.00	59,199.00	0.00
REVENUES							
5. Cash Received in Current Year	0.00	168,597.00	288,893.00	6,754.00	2,209.00		
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00	0.00		
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	16,129.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						1,500.00	
c. Current Accounts Receivable (line 7a minus line 7b)	16,129.00	0.00	0.00	0.00	0.00	0.00	(1,500.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	16,129.00	168,597.00	288,893.00	6,754.00	2,209.00	0.00	(1,500.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	16,128.42	175,889.69	331,290.57	35,309.31			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	16,128.42	175,889.69	331,290.57	35,309.31	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.58	7,569.31	54,825.43	39,852.69	2,209.00	59,199.00	0.00

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Del Mar Union Elementary
San Diego CountySTATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	781,028.00
2. a. Current Year Award	3,074,246.00
b. Block Grant Transfers (Obj 8995)	0.00
c. Sec 12.40 Transfers (Obj 8998)	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,074,246.00
3. Required Matching Funds/Other	2,661,302.47
4. Total Available Award (sum lines 1, 2d, & 3)	6,516,576.47
REVENUES	
5. Cash Received in Current Year	2,898,288.63
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	175,957.37
b. Noncurrent Accounts Receivable	1,500.00
c. Current Accounts Receivable (line 7a minus line 7b)	174,457.37
8. Contributed Matching Funds	321.49
9. Total Available (sum lines 5, 7c, & 8)	3,073,067.49
EXPENDITURES	
10. Donor-Authorized Expenditures	5,885,226.87
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,885,226.87
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	631,349.60

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Del Mar Union Elementary
San Diego CountyLOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restricted Maintenance	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	451,552.00	451,552.00
2. Current Year Award		0.00
3. Required Matching Funds/Other	1,069,954.00	1,069,954.00
4. Total Available Award (sum lines 1, 2, & 3)	1,521,506.00	1,521,506.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	1,069,954.00	1,069,954.00
9. Total Available (sum lines 5, 7c, & 8)	1,069,954.00	1,069,954.00
EXPENDITURES		
10. Donor-Authorized Expenditures	1,042,728.29	1,042,728.29
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	1,042,728.29	1,042,728.29
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	478,777.71	478,777.71

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	19,996,656.53	301	0.00	303	19,996,656.53	305	2,900.00		307	19,993,756.53	309
2000 - Classified Salaries	5,117,797.12	311	0.00	313	5,117,797.12	315	236.25		317	5,117,560.87	319
3000 - Employee Benefits (Excluding 3800)	5,753,858.93	321	245,061.97	323	5,508,796.96	325	330.99		327	5,508,465.97	329
4000 - Books, Supplies Equip Replace. (6500)	2,726,527.23	331	0.00	333	2,726,527.23	335	1,059,676.53		337	1,666,850.70	339
5000 - Services. . . & (7300) Direct Support	3,220,506.61	341	0.00	343	3,220,506.61	345	464,456.63		347	2,756,049.98	349
TOTAL					36,570,284.45	365	TOTAL			35,042,684.05	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	0.00
10. Other Benefits (E.C. 22310).		3901 & 3902	560.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			23,682,301.71
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
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			23,682,301.71
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.			67.58%
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)	67.58%
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).	35,042,684.05
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	19,955,000.00		19,955,000.00	0.00	0.00	19,955,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,435,000.00	11,435,000.00	22,870,000.00			22,870,000.00	
Capital Leases Payable	402,716.22		402,716.22		111,559.96	291,156.26	
Lease Revenue Bonds Payable	10,350,000.00		10,350,000.00		10,210.00	10,339,790.00	
Other General Long-Term Debt	86,561.00		86,561.00			86,561.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	169,807.00		169,807.00	35,120.00		204,927.00	
Governmental activities long-term liabilities	42,399,084.22	11,435,000.00	53,834,084.22	35,120.00	121,769.96	53,747,434.26	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2006-07 Actual			2007-08 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,203,458.43		35,203,458.43			40,387,609.14
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	3,718.90		3,718.90			4,085.91
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2006-07			Adjustments to 2007-08		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2007-08 data should tie to Principal Apportionment Attendance Software reports)	2007-08 P2 Report			2008-09 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	4,085.91		4,085.91	3,925.04		3,925.04
2. ROC/P ADA (Form A, Line 12)			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	0.00		0.00	0.00		0.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			0.00			0.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		4,085.91				3,925.04
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		4,085.91				3,925.04
C. LOCAL PROCEEDS OF TAXES	2007-08 Actual			2008-09 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	293,794.44		293,794.44	313,568.00		313,568.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	28,689,753.71		28,689,753.71	29,361,329.00		29,361,329.00
5. Unsecured Roll Taxes (Object 8042)	1,001,359.55		1,001,359.55	985,671.00		985,671.00
6. Prior Years' Taxes (Object 8043)	4,683.70		4,683.70	(38,286.00)		(38,286.00)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	29,989,591.40	0.00	29,989,591.40	30,622,282.00	0.00	30,622,282.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	29,989,591.40	0.00	29,989,591.40	30,622,282.00	0.00	30,622,282.00

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	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			696,225.00			723,863.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			696,225.00			723,863.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	(3,687.00)		(3,687.00)	(4,264.00)		(4,264.00)
25. Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	0.00		0.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,492,217.00		2,492,217.00	2,289,939.00		2,289,939.00
35. Class Size Reduction, Grade 9 (Object 8435)	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	2,488,530.00	0.00	2,488,530.00	2,285,675.00	0.00	2,285,675.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	3,687.00		3,687.00	4,264.00		4,264.00
38. TOTAL STATE AID (Lines C36 plus C37)	2,492,217.00	0.00	2,492,217.00	2,289,939.00	0.00	2,289,939.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	38,892,835.93		38,892,835.93	37,664,211.00		37,664,211.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	709,018.73		709,018.73	409,243.00		409,243.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,203,458.43			40,387,609.14
2. Inflation Adjustment			1.0442			1.0429
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0987			0.9606
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			40,387,609.14			40,460,700.21
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			29,989,591.40			30,622,282.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			490,309.20			471,004.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			2,492,217.00			2,289,939.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,492,217.00			2,289,939.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			603,140.60			361,538.25
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,592,732.00			30,983,820.25
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			2,492,217.00			2,289,939.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,592,732.00			
b. State Subventions (Line D8)			2,492,217.00			
c. Less: Excluded Appropriations (Line C23)			696,225.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			32,388,724.00			

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	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			40,387,609.14			40,460,700.21
12. Appropriations Subject to the Limit (Line D9d)			32,388,724.00			

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

Dena Whittington
Gann Contact Person

858-523-6795
Contact Phone Number

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 804,427.17
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,818,823.44

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 2.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 36,702.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	1,017,288.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	91,796.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	926.54
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	36,702.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,073,309.26
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-400,055.48, minus [2nd prior year indirect cost rate of 2.07% times Line B18])	(77,285.60)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	996,023.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,697,323.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,552,967.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,201,326.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	614,638.40
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,308,066.63
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	33,389.66
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	36,702.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	813,526.94
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	36,257,941.09

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

2.96%

D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)
(Line A10 divided by Line B18)

2.75%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	1,421,116.10		92,404.77	1,513,520.87
2. State Lottery Revenue	8560	467,024.95		68,673.62	535,698.57
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)		1,888,141.05	0.00	161,078.39	2,049,219.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	236.25			236.25
3. Employee Benefits	3000-3999	6.89			6.89
4. Books and Supplies	4000-4999	509,281.42		161,078.39	670,359.81
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)		509,524.56	0.00	161,078.39	670,602.95
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,378,616.49	0.00	0.00	1,378,616.49

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.

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Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,543,207.84
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	715,963.11
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	204,041.42
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	337,776.79
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	462,476.86
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,004,295.07
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	100,115.59
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				35,923,065.25
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				35,923,065.25

Section II - Expenditures Per ADA		2007-08 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		4,043.58
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	0.00 Divided by 700	0.00
C. Total ADA before adjustments (Lines A plus B)		4,043.58
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		4,043.58
F. Expenditures per ADA (Line I.G divided by line II.E)		\$8,883.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	31,778,594.18	8,543.39
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	31,778,594.18	8,543.39
B. Required effort (Line A.2 times 90%)	28,600,734.76	7,689.05
C. Current year expenditures (Line I.G and line II.F)	35,923,065.25	8,883.98
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	Teacher Full-Time Equivalents -----					----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	211,169.23	824,747.68	2,201,414.54	838,556.78	3,428,301.09	34,316.20	74,961.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	191.00	191.00	91.00	191.00	191.00	191.00	191.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P	14.00	14.00	14.00	14.00	14.00	14.00	14.00	
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	205.00	205.00	105.00	205.00	205.00	205.00	205.00	

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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	22,259,083.54	6,950,341.03	29,209,424.57	1,327,665.06		30,537,089.63
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	111,368.74	0.00	111,368.74	5,062.08		116,430.82
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	5,105,919.21	663,125.49	5,769,044.70	262,222.18		6,031,266.88
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					821,443.01	821,443.01
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	36,977.49		36,977.49
----	Indirects/Admin Charged to Other Funds				0.00		0.00
----	Total General Fund Expenditures	27,476,371.49	7,613,466.52	35,089,838.01	1,631,926.81	821,443.01	37,543,207.83

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Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	22,020,323.55	238,759.99	0.00	0.00	0.00	0.00	0.00			0.00	0.00	22,259,083.54
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	111,368.74	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	111,368.74
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,599,806.73	218,303.48	0.00	0.00	0.00	287,809.00	0.00			0.00	0.00	5,105,919.21
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		26,731,499.02	457,063.47	0.00	0.00	0.00	287,809.00	0.00	0.00	0.00	0.00	0.00	27,476,371.49

* Functions 7100-7199 for goals 8100 and 8500

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Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,654,353.46	3,226,145.86	69,841.71	6,950,341.03
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	421,534.77	236,471.43	5,119.29	663,125.49
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,075,888.23	3,462,617.29	74,961.00	7,613,466.52

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A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	614,638.40
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,017,288.42
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund	1,631,926.82
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,476,371.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	7,613,466.52
3	Total Direct Charged and Allocated Costs in General Fund	35,089,838.01
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	813,526.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	813,526.94
D. Total Direct Charged and Allocated Costs (B3 + C5)		35,903,364.95
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.55%

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

37 68056 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	0.00				0.00
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				821,443.01	821,443.01
Total Other Costs	0.00	0.00	0.00	821,443.01	821,443.01

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Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,297.34	5,538.34
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	5,538.34	5,853.34
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,538.34	5,853.34
b. Revenue Limit ADA	0033	3,925.23	3,925.23
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	21,739,258.32	22,975,705.77
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	21,739,258.32	22,975,705.77
DEFICIT CALCULATION			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	21,739,258.32	21,744,897.21
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	12,597.00	12,597.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	198,708.00	198,708.00
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)	---	(186,111.00)	(186,111.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	21,553,147.32	21,558,786.21

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	29,989,592.00	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	29,989,592.00	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	3,687.00	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)	---	(3,687.00)	(4,264.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(3,687.00)	(4,264.00)
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(3,687.00)	

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		

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

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(72,797.18)	0.00	0.00				
Other Sources/Uses Detail					645,295.86	462,476.86		
Fund Reconciliation							438,093.43	65,930.06
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	(14,160.53)	0.00	0.00				
Other Sources/Uses Detail					65,800.00	0.00		
Fund Reconciliation							65,800.00	40,480.96
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					255,945.86	255,945.86		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	389,350.00		
Fund Reconciliation							0.00	389,350.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,181,001.90		
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					1,181,001.90	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

37 68056 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	86,957.71	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							130.06	8,262.47
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	86,957.71	(86,957.71)	0.00	0.00	2,288,774.62	2,288,774.62	504,023.49	504,023.49

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Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	2.0	8.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	13.0	31.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	13.0	31.0
C. ENTER total number of miles driven to/from school	021/022	32,400.0	129,600.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		0.00	0.00
B. Books & Supplies (Objects 4200, 4300 and 4400)		0.00	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		74,961.00	287,809.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	74,961.00	287,809.00
6. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	74,961.00	287,809.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	74,961.00	287,809.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	74,961.00	287,809.00
K. Indirect Costs (Approved indirect cost rate of 2.07% times the sum of Line J minus Line D minus Line D1)		1,551.69	5,957.65
L. Net Pupil Transportation Expense (Lines J and K)	100/101	76,512.69	293,766.65

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Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		76,512.69	293,766.65
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	76,512.69	293,766.65
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	2.362	2.267
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	5,885.592	9,476.344
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	76,512.69	293,766.65
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	76,512.69	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Dena Whittington

Title: Assistant Superintendent of Business Services

Agency: Del Mar Union School District

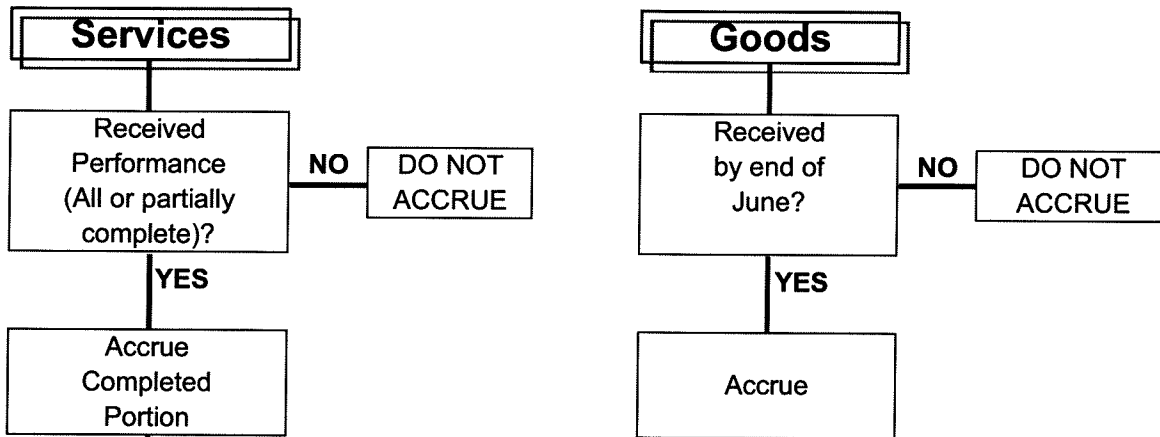
Phone Number/Ext: 858-523-6195

E-mail Address: dwhittington@dmusd.org

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Expenditure Accruals

Account Number 9510

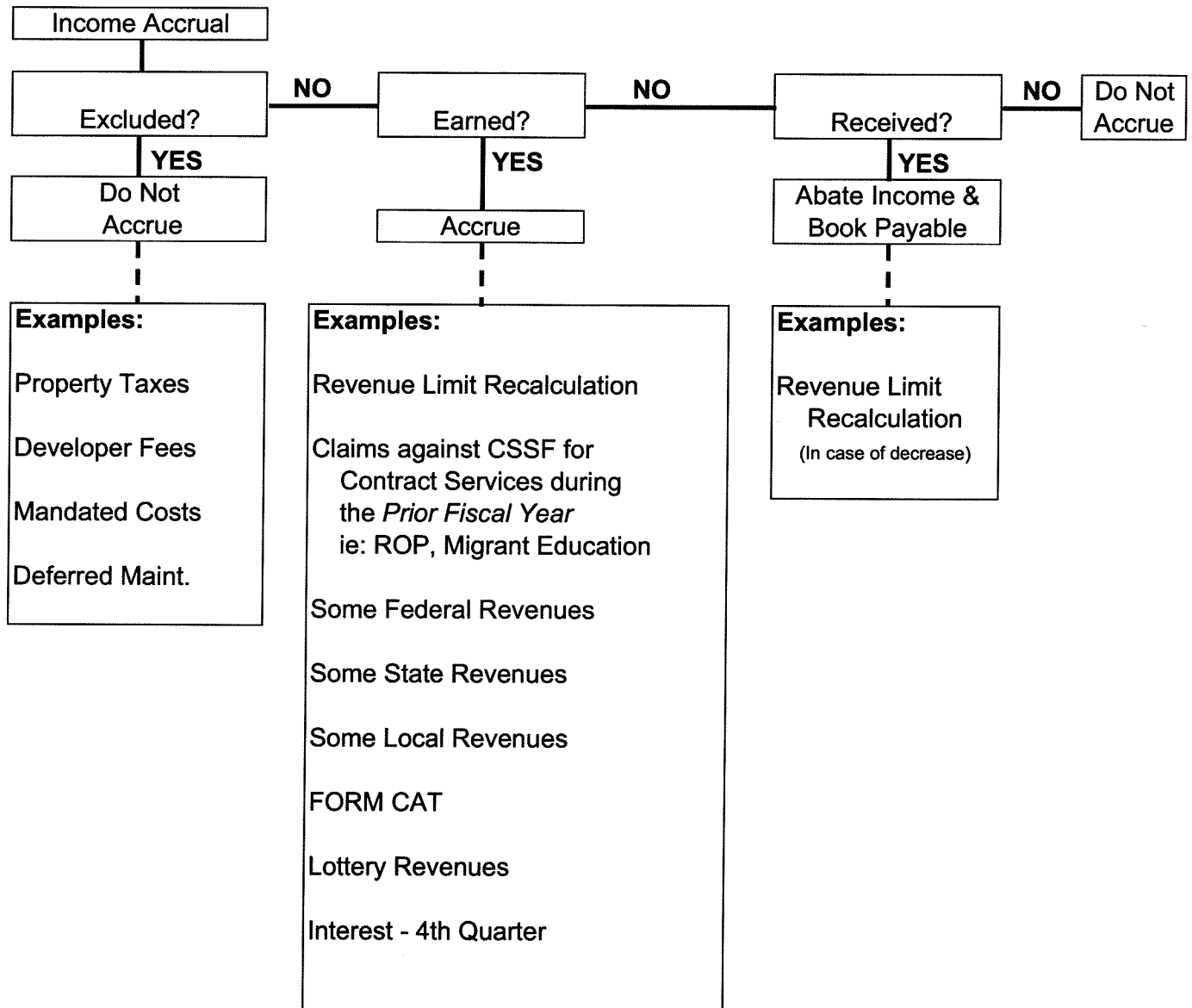


Examples:

Utilities:	Up to and including those with mailing dates in June
Commercial Contracts:	Amounts due for services received by the end of June
Wages & Benefits:	July 5th payroll and Services performed by the end of June
Contracts with the County Office:	Amounts due for services received by the end of June

Income Accruals

Account Number 9201



**FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008**

School Districts	A	B	C	D	E
	2006-07	2007-08	2007-08	2007-08	2007-08
	Base Revenue Limit	Adjusted Equalization Aid	COLA Increase 4.53%	Base R/L (A-1) 0024	Revenue Limit ADA 0061
	0025	0525	0041		
Elementary School Districts					
Alpine Union	5,296.68	0.00	241	5,537.68	2,135.24
Bonsall Union	5,296.60	0.00	241	5,537.60	1,710.69
Cajon Valley Union	5,299.89	0.00	241	5,540.89	15,619.25
Cardiff	5,277.54	0.00	241	5,518.54	688.50
Chula Vista Elementary	5,289.25	0.00	241	5,530.25	21,729.05
Dehesa	5,400.73	0.00	241	5,641.73	186.67
Del Mar Union	5,297.34	0.00	241	5,538.34	3,925.04
Encinitas Union	5,300.70	0.00	241	5,541.70	5,252.39
Escondido Union	5,293.60	0.00	241	5,534.60	17,603.69
Fallbrook Union Elementary	5,287.69	0.00	241	5,528.69	5,410.62
Jamul-Dulzura Union	5,293.42	0.00	241	5,534.42	998.78
Julian Union	5,304.61	0.00	241	5,545.61	372.17
La Mesa-Spring Valley	5,301.05	0.00	241	5,542.05	12,772.24
Lakeside Union Elementary	5,296.49	0.00	241	5,537.49	3,805.19
Lemon Grove	5,311.52	0.00	241	5,552.52	3,861.94
National	5,296.48	0.00	241	5,537.48	5,619.31
Rancho Santa Fe	5,272.98	0.00	241	5,513.98	761.76
San Pasqual Union	5,381.21	0.00	241	5,622.21	579.51
San Ysidro	5,321.46	0.00	241	5,562.46	4,920.81
Santee	5,307.11	0.00	241	5,548.11	6,108.89
Solana Beach	5,275.57	0.00	241	5,516.57	2,647.48
South Bay Union	5,300.31	0.00	241	5,541.31	7,902.98
Spencer Valley	6,240.63	0.00	241	6,481.63	0.00
Vallecitos	5,289.60	0.00	241	5,530.60	219.58
High School Districts					
Escondido Union High	6,403.53	0.00	290	6,693.53	7,745.29
Fallbrook Union High	6,396.10	0.00	290	6,686.10	3,002.59
Grossmont Union High	6,399.00	0.00	290	6,689.00	19,032.26
Julian Union High	6,755.65	0.00	290	7,045.65	7.23
San Dieguito Union High	6,350.08	0.00	290	6,640.08	11,990.83
Sweetwater Union High	6,369.78	0.00	290	6,659.78	39,073.77
Unified School Districts					
Borrego Springs Unified	6,165.14	0.00	252	6,417.14	308.45
Carlsbad Unified	5,523.31	0.00	252	5,775.31	10,261.84
Coronado Unified	5,521.72	0.00	252	5,773.72	2,884.44
Mt. Empire Unified	5,547.35	0.00	252	5,799.35	1,516.16
Oceanside Unified	5,521.66	0.00	252	5,773.66	19,163.29
Poway Unified	5,528.97	0.00	252	5,780.97	31,958.71
Ramona Unified	5,535.41	0.00	252	5,787.41	6,463.53
San Diego Unified	5,534.66	0.00	252	5,786.66	110,104.68
San Marcos Unified	5,518.78	0.00	252	5,770.78	16,404.78
Valley Center-Pauma Unified	5,971.09	0.00	252	6,223.09	4,296.03
Vista Unified	5,524.61	0.00	252	5,776.61	22,318.61
Warner Unified	5,961.01	0.00	252	6,213.01	133.31

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SDCLOE

FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	F	G	H	I	J	K
	2007-08	Comm.	2007-08	Comm.	2007-08	2007-08
	Non-Public	Schools	Special Ed	Schools	Total	Total Base
	School ADA 0026, 0535, 0538, 0538	(Run by District) ADA 0008	ADA (Run by COE) 0029, 0030	ADA (Run by COE) 0028	R/L ADA (A-2) 0033	R/L (B-1) 0269
Elementary School Districts						
Alpine Union	4.31	4.36	0.00	0.00	2,143.91	11,872,288
Bonsall Union	0.91	0.00	0.09	0.47	1,712.16	9,481,257
Cajon Valley Union	50.27	21.65	0.00	0.53	15,691.70	86,945,984
Cardiff	0.00	0.00	0.00	1.73	690.23	3,809,062
Chula Vista Elementary	18.29	0.00	0.00	15.04	21,762.38	120,351,402
Dehesa	0.00	0.00	0.00	0.00	186.67	1,053,142
Del Mar Union	0.00	0.00	0.00	0.19	3,925.23	21,739,258
Encinitas Union	3.13	0.00	0.00	6.60	5,262.12	29,161,090
Escondido Union	1.65	26.70	0.00	1.42	17,633.46	97,594,148
Fallbrook Union Elementary	1.83	6.21	0.44	1.29	5,420.39	29,967,656
Jamul-Dulzura Union	0.00	0.00	0.00	0.00	998.78	5,527,668
Julian Union	0.00	0.00	0.00	0.00	372.17	2,063,910
La Mesa-Spring Valley	31.75	3.89	0.00	0.00	12,807.88	70,981,911
Lakeside Union Elementary	9.19	0.00	0.00	0.00	3,814.38	21,122,091
Lemon Grove	8.31	0.00	0.00	4.94	3,875.19	21,517,070
National	1.89	0.00	2.38	3.91	5,627.49	31,162,113
Rancho Santa Fe	0.30	0.00	0.00	0.00	762.06	4,201,984
San Pasqual Union	0.00	0.00	0.00	0.00	579.51	3,258,127
San Ysidro	9.22	8.81	0.00	1.45	4,940.29	27,480,166
Santee	9.17	18.24	0.00	0.00	6,136.30	34,044,867
Solana Beach	0.00	0.00	0.00	1.71	2,649.19	14,614,442
South Bay Union	2.46	0.00	0.00	6.53	7,911.97	43,842,678
Spencer Valley	0.00	0.00	0.00	0.00	0.00	0
Vallecitos	0.00	0.00	0.00	0.00	219.58	1,214,409
High School Districts						
Escondido Union High	25.13	0.00	0.49	0.00	7,770.91	52,014,819
Fallbrook Union High	7.44	0.00	1.18	0.00	3,011.21	20,133,251
Grossmont Union High	155.24	43.06	0.00	1.10	19,231.66	128,640,574
Julian Union High	0.00	1.13	0.00	0.00	8.36	58,902
San Dieguito Union High	31.21	0.00	1.87	6.45	12,030.36	79,882,553
Sweetwater Union High	87.15	110.28	28.25	5.41	39,304.86	261,761,721
Unified School Districts						
Borrego Springs Unified	0.00	7.18	0.00	0.00	315.63	2,025,442
Carlsbad Unified	23.21	0.00	2.77	5.60	10,293.42	59,447,691
Coronado Unified	8.48	0.00	0.00	1.29	2,894.21	16,710,358
Mt. Empire Unified	5.43	6.91	0.00	0.00	1,528.50	8,864,306
Oceanside Unified	29.11	4.09	7.88	6.43	19,210.80	110,916,628
Poway Unified	116.51	0.00	6.84	4.02	32,086.08	185,488,666
Ramona Unified	14.62	0.00	1.31	0.00	6,479.46	37,499,292
San Diego Unified	372.71	68.12	0.00	14.59	110,560.10	639,773,708
San Marcos Unified	23.40	0.00	3.26	34.42	16,465.86	95,020,856
Valley Center-Pauma Unified	3.55	0.00	0.11	3.36	4,303.05	26,778,267
Vista Unified	67.99	0.00	8.51	1.29	22,396.40	129,375,268
Warner Unified	0.00	0.00	0.00	0.00	133.31	828,256

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SDCOE

FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	L	M	N	O	P
	Allowance	Allowance	2007-08	Total Base	Increase in
	For Nec	For Nec	Small	R/L Plus Nec	R/L for
	Small Elem	Small High	Elem/High	Sm. School	Meals for
	School	School	ADA	Allowances	Needy
	(B-2)	(B-2)	Informational	(B-3)	(B-5)
	0489	0489	0543 or 0544	0213	0090
Elementary School Districts					
Alpine Union	0	0	0.00	11,872,288	7,314
Bonsall Union	0	0	0.00	9,481,257	0
Cajon Valley Union	0	0	0.00	86,945,984	201,572
Cardiff	0	0	0.00	3,809,062	0
Chula Vista Elementary	0	0	0.00	120,351,402	441,274
Dehesa	0	0	0.00	1,053,142	0
Del Mar Union	0	0	0.00	21,739,258	0
Encinitas Union	0	0	0.00	29,161,090	0
Escondido Union	0	0	0.00	97,594,148	0
Fallbrook Union Elementary	0	0	0.00	29,967,656	0
Jamul-Dulzura Union	0	0	0.00	5,527,668	39,749
Julian Union	0	0	0.00	2,063,910	0
La Mesa-Spring Valley	0	0	0.00	70,981,911	0
Lakeside Union Elementary	0	0	0.00	21,122,091	0
Lemon Grove	0	0	0.00	21,517,070	0
National	0	0	0.00	31,162,113	255,695
Rancho Santa Fe	0	0	0.00	4,201,984	0
San Pasqual Union	0	0	0.00	3,258,127	0
San Ysidro	0	0	0.00	27,480,166	0
Santee	0	0	0.00	34,044,867	0
Solana Beach	0	0	0.00	14,614,442	0
South Bay Union	0	0	0.00	43,842,678	0
Spencer Valley	257,259	0	27.26	257,259	0
Vallecitos	0	0	0.00	1,214,409	0
High School Districts					
Escondido Union High	0	0	0.00	52,014,819	0
Fallbrook Union High	0	0	0.00	20,133,251	0
Grossmont Union High	0	0	0.00	128,640,574	0
Julian Union High	0	1,510,175	207.41	1,569,077	0
San Dieguito Union High	0	0	0.00	79,882,553	0
Sweetwater Union High	0	0	0.00	261,761,721	426,210
Unified School Districts					
Borrego Springs Unified	0	1,411,459	153.02	3,436,901	263,043
Carlsbad Unified	0	0	0.00	59,447,691	0
Coronado Unified	0	0	0.00	16,710,358	34,968
Mt. Empire Unified	392,063	0	55.50	9,256,369	0
Oceanside Unified	0	0	0.00	110,916,628	126,880
Poway Unified	0	0	0.00	185,488,666	0
Ramona Unified	0	0	0.00	37,499,292	0
San Diego Unified	0	0	0.00	639,773,708	0
San Marcos Unified	0	0	0.00	95,020,856	0
Valley Center-Pauma Unified	0	0	0.00	26,778,267	0
Vista Unified	0	0	0.00	129,375,268	1,850,557
Warner Unified	0	777,480	65.67	1,605,736	0

SDCLOE 143

FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	Q Beginning Teacher Salary Funding (B-9) 0138	R Total R/L (Pre-Deficit) (C-1) 0082	S Deficit applied to R/L (C-2) 0281	T Total R/L Deficited (C-3) 0284
Elementary School Districts				
Alpine Union	46,988	11,926,590	1.00000	11,926,590
Bonsall Union	31,151	9,512,408	1.00000	9,512,408
Cajon Valley Union	302,709	87,450,265	1.00000	87,450,265
Cardiff	8,823	3,817,885	1.00000	3,817,885
Chula Vista Elementary	417,101	121,209,777	1.00000	121,209,777
Dehesa	8,004	1,061,146	1.00000	1,061,146
Del Mar Union	0	21,739,258	1.00000	21,739,258
Encinitas Union	127,128	29,288,218	1.00000	29,288,218
Escondido Union	342,330	97,936,478	1.00000	97,936,478
Fallbrook Union Elementary	103,840	30,071,496	1.00000	30,071,496
Jamul-Dulzura Union	55,216	5,622,633	1.00000	5,622,633
Julian Union	7,200	2,071,110	1.00000	2,071,110
La Mesa-Spring Valley	95,394	71,077,305	1.00000	71,077,305
Lakeside Union Elementary	73,390	21,195,481	1.00000	21,195,481
Lemon Grove	74,656	21,591,726	1.00000	21,591,726
National	108,464	31,526,272	1.00000	31,526,272
Rancho Santa Fe	5,642	4,207,626	1.00000	4,207,626
San Pasqual Union	59,168	3,317,295	1.00000	3,317,295
San Ysidro	93,841	27,574,007	1.00000	27,574,007
Santee	46,283	34,091,150	1.00000	34,091,150
Solana Beach	50,980	14,665,422	1.00000	14,665,422
South Bay Union	151,792	43,994,470	1.00000	43,994,470
Spencer Valley	20,646	277,905	1.00000	277,905
Vallecitos	1,590	1,215,999	1.00000	1,215,999
High School Districts				
Escondido Union High	149,006	52,163,825	1.00000	52,163,825
Fallbrook Union High	23,027	20,156,278	1.00000	20,156,278
Grossmont Union High	385,134	129,025,708	1.00000	129,025,708
Julian Union High	8,625	1,577,702	1.00000	1,577,702
San Dieguito Union High	91,969	79,974,522	1.00000	79,974,522
Sweetwater Union High	756,801	262,944,732	1.00000	262,944,732
Unified School Districts				
Borrego Springs Unified	7,467	3,707,411	1.00000	3,707,411
Carlsbad Unified	78,681	59,526,372	1.00000	59,526,372
Coronado Unified	93,245	16,838,571	1.00000	16,838,571
Mt. Empire Unified	92,813	9,349,182	1.00000	9,349,182
Oceanside Unified	371,828	111,415,336	1.00000	111,415,336
Poway Unified	619,424	186,108,090	1.00000	186,108,090
Ramona Unified	150,779	37,650,071	1.00000	37,650,071
San Diego Unified	2,137,523	641,911,231	1.00000	641,911,231
San Marcos Unified	224,902	95,245,758	1.00000	95,245,758
Valley Center-Pauma Unified	82,490	26,860,757	1.00000	26,860,757
Vista Unified	433,504	131,659,329	1.00000	131,659,329
Warner Unified	3,778	1,609,514	1.00000	1,609,514

SDCDE 144

FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	U 2007-08 Projected Unemploy Expend 0012	V 1975-76 Actual Unemploy Expend 0526	W Incr. in R/L for Unempl Exp (D-1) 0060	X PERS Reduction to R/L (D-4) 0195	Y 2007-08 Total R/L (E-1) 0088
Elementary School Districts					
Alpine Union	6,300	1,031	5,269	-60,146	11,871,713
Bonsall Union	5,531	2,635	2,896	-57,289.00	9,458,015
Cajon Valley Union	52,113	12,009	40,104	-696,756	86,793,613
Cardiff	2,548	1,894	654	-34,120	3,784,419
Chula Vista Elementary	69,544	17,999	51,545	-953,742	120,307,580
Dehesa	667	360	307	-13,704	1,047,749
Del Mar Union	13,698	1,101	12,597	-198,708	21,553,147
Encinitas Union	16,183	4,755	11,428	-111,498	29,188,148
Escondido Union	49,347	25,890	23,457	-605,239	97,354,696
Fallbrook Union Elementary	44,853	4,890	39,963	-211,017	29,900,442
Jamul-Dulzura Union	3,107	1,305	1,802	-46,894	5,577,541
Julian Union	1,654	397	1,257	-9,866	2,062,501
La Mesa-Spring Valley	42,063	10,464	31,599	-545,962	70,562,942
Lakeside Union Elementary	17,589	3,571	14,018	-140,478	21,069,021
Lemon Grove	9,475	2,079	7,396	-132,230	21,466,892
National	21,638	17,173	4,465	-226,484	31,304,253
Rancho Santa Fe	3,570	479	3,091	-46,101	4,164,616
San Pasqual Union	1,555	65	1,490	-22,395	3,296,390
San Ysidro	14,642	1,867	12,775	-183,056	27,403,726
Santee	18,366	14,023	4,343	-222,232	33,873,261
Solana Beach	20,956	836	20,120	-164,134	14,521,408
South Bay Union	26,238	17,541	8,697	-299,468	43,703,699
Spencer Valley	178	29	149	-2,025	276,029
Vallecitos	1,536	619	917	-9,640	1,207,276
High School Districts					
Escondido Union High	23,046	4,103	18,943	-360,503	51,822,265
Fallbrook Union High	10,328	1,970	8,358	-127,849	20,036,787
Grossmont Union High	90,351	38,308	52,043	-1,396,587	127,681,164
Julian Union High	2,943	1,005	1,938	-18,747	1,560,893
San Dieguito Union High	37,500	8,744	28,756	-513,876	79,489,402
Sweetwater Union High	137,457	45,635	91,822	-1,619,420	261,417,134
Unified School Districts					
Borrego Springs Unified	2,108	68	2,040	-23,279	3,686,172
Carlsbad Unified	30,171	6,591	23,580	-351,504	59,198,448
Coronado Unified	8,538	5,090	3,448	-104,020	16,737,999
Mt. Empire Unified	5,454	3,112	2,342	-78,382	9,273,142
Oceanside Unified	63,594	31,390	32,204	-877,167	110,570,373
Poway Unified	94,677	14,750	79,927	-1,200,060	184,987,957
Ramona Unified	18,728	6,023	12,705	-260,053	37,402,723
San Diego Unified	552,177	117,014	435,163	-5,004,767	637,341,627
San Marcos Unified	43,500	4,694	38,806	-572,977	94,711,587
Valley Center-Pauma Unified	13,030	3,995	9,035	-178,757	26,691,035
Vista Unified	78,186	19,172	59,014	-877,150	130,841,193
Warner Unified	2,026	1,062	964	-15,748	1,594,730

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CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	Z 2007-08 Projected Local Prop. Taxes + Misc. Tax(if any) 0590	AA Less Charter In-Lieu Taxes 0595	AB 2007-08 Total Local Revenue (E-2) 0126	AC Charter Gen Block Grant Adj. Out - Unified (E-3) 0293	AD 2007-08 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	4,094,597	0	4,094,597	0	7,777,116	0	0
Bonsall Union	4,859,717	-325,544	4,534,173	0	4,923,842	-479	-2,603
Cajon Valley Union	26,865,408	-1,439,784	25,425,624	0	61,367,989	0	-2,937
Cardiff	5,059,774	0	5,059,774	0	0	0	-9,547
Chula Vista Elementary	79,179,867	-13,975,111	65,204,756	0	55,102,824	0	-83,175
Dehesa	762,148	-592,587	169,561	0	878,188	0	0
Del Mar Union	29,845,308	0	29,845,308	0	0	0	-1,052
Encinitas Union	32,222,101	-1,546,974	30,675,127	0	0	0	-36,575
Escondido Union	35,269,788	-1,991,068	33,278,720	0	64,075,976	0	-7,859
Fallbrook Union Elementary	16,162,893	0	16,162,893	0	13,737,549	-2,339	-7,132
Jamul-Dulzura Union	2,703,414	-659,170	2,044,244	0	3,533,297	0	0
Julian Union	1,709,489	-1,414,045	295,444	0	1,767,057	0	0
La Mesa-Spring Valley	23,770,481	0	23,770,481	0	46,792,461	0	0
Lakeside Union Elementary	7,435,506	-494,757	6,940,749	0	14,128,272	0	0
Lemon Grove	4,973,707	0	4,973,707	0	16,493,185	0	-27,429
National	4,666,325	-112,420	4,553,905	0	26,750,348	-12,658	-21,652
Rancho Santa Fe	7,745,234	0	7,745,234	0	0	0	0
San Pasqual Union	1,160,501	0	1,160,501	0	2,135,889	0	0
San Ysidro	12,958,049	0	12,958,049	0	14,445,677	0	-8,066
Santee	10,587,653	0	10,587,653	0	23,285,608	0	0
Solana Beach	26,738,891	0	26,738,891	0	0	0	-9,433
South Bay Union	9,207,010	0	9,207,010	0	34,496,689	0	-36,185
Spencer Valley	250,648	-245,486	5,162	0	270,867	0	0
Vallecitos	717,858	-219,053	498,805	0	708,471	0	0
High School Districts							
Escondido Union High	27,278,775	-3,079,347	24,199,428	0	27,622,837	-3,110	0
Fallbrook Union High	12,688,682	0	12,688,682	0	7,348,105	-7,491	0
Grossmont Union High	79,137,054	-13,977,424	65,159,630	0	62,521,534	0	-7,358
Julian Union High	1,673,928	-1,503,184	170,744	0	1,390,149	0	0
San Dieguito Union High	69,824,536	0	69,824,536	0	9,664,866	-11,857	-42,829
Sweetwater Union High	67,383,913	-441,509	66,942,404	0	194,474,730	-179,250	-36,029
Unified School Districts							
Borrego Springs Unified	1,951,694	0	1,951,694	0	1,734,478	0	0
Carlsbad Unified	60,875,358	-7,687	60,867,671	0	0	-15,304	-32,342
Coronado Unified	3,320,978	0	3,320,978	0	13,417,021	0	-7,448
Mt. Empire Unified	5,353,942	0	5,353,942	0	3,919,200	0	0
Oceanside Unified	45,181,484	-2,213,016	42,968,468	0	67,601,905	-43,583	-37,125
Poway Unified	105,946,004	0	105,946,004	0	79,041,953	-37,762	-23,239
Ramona Unified	17,973,704	-280,015	17,693,689	0	19,709,034	-7,236	0
San Diego Unified	494,978,539	-51,656,062	443,322,477	0	194,019,150	0	-84,427
San Marcos Unified	33,013,170	-444,740	32,568,430	0	62,143,157	-18,004	-198,630
Valley Center-Pauma Unified	15,529,033	-198,373	15,330,660	0	11,360,375	-656	-20,910
Vista Unified	54,054,635	-6,818,162	47,236,473	0	83,604,720	-47,035	-7,452
Warner Unified	1,017,727	0	1,017,727	0	577,003	0	0

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CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	AG	AH	AI	AJ	AK
	2007-08 Sch Dist of Choice/Basic Aid Charter Adj	2007-08 Total State Aid Object 8011	2007-08 Core Revenue Programs	2007-08 Remedial Instructional Programs	2007-08 Pupil Prom., Retention & Low STAR
	0266		0374	0379	0394
Elementary School Districts					
Alpine Union	0	7,777,116	52,441	0	8,347
Bonsall Union	0	4,920,760	0	5,231	22,754
Cajon Valley Union	0	61,365,052	322,815	84,121	147,477
Cardiff	22,958	13,411	0	0	0
Chula Vista Elementary	0	55,019,649	250,987	0	191,262
Dehesa	0	878,188	2,688	0	7,731
Del Mar Union	0	-1,052	0	0	0
Encinitas Union	510,729	474,154	114,116	0	63,091
Escondido Union	0	64,068,117	161,730	69,776	538,834
Fallbrook Union Elementary	0	13,728,078	55,954	39,135	90,960
Jamul-Dulzura Union	0	3,533,297	19,019	1,975	9,855
Julian Union	0	1,767,057	8,383	3,562	8,335
La Mesa-Spring Valley	0	46,792,461	260,449	103,926	202,367
Lakeside Union Elementary	0	14,128,272	98,995	36,467	77,123
Lemon Grove	0	16,465,756	0	24,500	0
National	0	26,716,038	2,822	0	87,703
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	0	2,135,889	4,887	0	0
San Ysidro	0	14,437,611	14,557	22,758	73,818
Santee	0	23,285,608	12,767	0	5,472
Solana Beach	0	-9,433	63,485	0	0
South Bay Union	0	34,460,504	53,548	0	0
Spencer Valley	0	270,867	0	0	0
Vallecitos	0	708,471	8,383	25,696	12,442
High School Districts					
Escondido Union High	0	27,619,727	66,354	417,098	0
Fallbrook Union High	0	7,340,614	72,998	311,161	0
Grossmont Union High	0	62,514,176	156,466	2,862,242	0
Julian Union High	0	1,390,149	0	10,522	0
San Dieguito Union High	0	9,610,180	161,306	581,592	0
Sweetwater Union High	0	194,259,451	990,958	3,611,865	742,392
Unified School Districts					
Borrego Springs Unified	0	1,734,478	11,381	53,085	25,158
Carlsbad Unified	0	-47,646	167,028	307,032	97,772
Coronado Unified	0	13,409,573	43,873	56,222	16,426
Mt. Empire Unified	0	3,919,200	0	59,360	13,733
Oceanside Unified	0	67,521,197	318,400	412,243	15,872
Poway Unified	0	78,980,952	753,366	731,642	40,393
Ramona Unified	0	19,701,798	138,422	215,677	100,810
San Diego Unified	0	193,934,723	2,472,897	2,508,331	1,195,739
San Marcos Unified	0	61,926,523	389,588	477,658	76,797
Valley Center-Pauma Unified	0	11,338,809	72,700	207,803	35,406
Vista Unified	0	83,550,233	494,415	602,702	407,209
Warner Unified	0	577,003	8,383	1,648	0

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FY 2007-08
CERTIFIED P-2 REVENUE LIMIT
July 03, 2008

School Districts	AL	AM	AN	AO
	2007-08 Apprentice Allowance	2007-08 Community Day School	2007-08 Total in Object 8311	2007-08 Total in Object 8011+8311
	0570	0578		
Elementary School Districts				
Alpine Union	0	94,640	155,428	7,932,544
Bonsall Union	0	0	27,985	4,948,745
Cajon Valley Union	0	109,544	663,957	62,029,009
Cardiff	0	0	0	13,411
Chula Vista Elementary	0	0	442,249	55,461,898
Dehesa	0	0	10,419	888,607
Del Mar Union	0	0	0	-1,052
Encinitas Union	0	0	177,207	651,361
Escondido Union	0	132,911	903,251	64,971,368
Fallbrook Union Elementary	0	30,460	216,509	13,944,587
Jamul-Dulzura Union	0	0	30,849	3,564,146
Julian Union	0	0	20,280	1,787,337
La Mesa-Spring Valley	0	19,353	586,095	47,378,556
Lakeside Union Elementary	0	0	212,585	14,340,857
Lemon Grove	0	0	24,500	16,490,256
National	0	0	90,525	26,806,563
Rancho Santa Fe	0	0	0	0
San Pasqual Union	0	0	4,887	2,140,776
San Ysidro	0	44,987	156,120	14,593,731
Santee	0	93,141	111,380	23,396,988
Solana Beach	0	0	63,485	54,052
South Bay Union	0	0	53,548	34,514,052
Spencer Valley	0	0	0	270,867
Vallecitos	0	0	46,521	754,992
High School Districts				
Escondido Union High	0	0	483,452	28,103,179
Fallbrook Union High	0	0	384,159	7,724,773
Grossmont Union High	275,532	186,944	3,481,184	65,995,360
Julian Union High	0	92,954	103,476	1,493,625
San Dieguito Union High	0	0	742,898	10,353,078
Sweetwater Union High	32,414	554,043	5,931,672	200,191,123
Unified School Districts				
Borrego Springs Unified	0	67,597	157,221	1,891,699
Carlsbad Unified	0	0	571,832	524,186
Coronado Unified	0	0	116,521	13,526,094
Mt. Empire Unified	0	75,393	148,486	4,067,686
Oceanside Unified	0	22,381	768,896	68,290,093
Poway Unified	0	0	1,525,401	80,506,353
Ramona Unified	0	0	454,909	20,156,707
San Diego Unified	0	280,643	6,457,610	200,392,333
San Marcos Unified	0	0	944,043	62,870,566
Valley Center-Pauma Unified	0	0	315,909	11,654,718
Vista Unified	0	0	1,504,326	85,054,559
Warner Unified	0	0	10,031	587,034

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SAN DIEGO COUNTY'S HISTORICAL & PROJECTED INTEREST RATES
1998 through 2008
(RATES BY QUARTER AND YEAR)

FISCAL YEAR	1st Quarter July - Sept	2nd Quarter Oct - Dec	3rd Quarter Jan - Mar	4th Quarter Apr - Jun	Average Int Rate
1998/99	3.614	4.248	4.376	4.575	4.203
1999/00	4.683	5.794	5.988	6.260	5.681
2000/01	6.562	6.628	6.571	5.642	6.351
2001/02	5.019	3.848	3.394	2.873	3.784
2002/03	2.813	2.498	2.142	1.755	2.302
2003/04	1.676	1.618	1.530	1.516	1.585
2004/05	1.817	2.044	2.444	2.649	2.238
2005/06	2.740	3.221	3.707	4.210	3.470
2006/07	4.686	5.138	4.826	5.351	5.000
2007/08	5.320	5.046	4.603	*N/A	4.990
Average	3.893	4.008	3.958	3.870	3.932

*Not Available-County Auditor's Office will have the 4th quarter interest rate available in July 2008.

The projected interest rate for FY 2008/09 is 3.20%.

