Del Mar Union School District

2009-2010 Proposed Budget

June 24, 2009

SACS Forms

And

Supplemental Info

$(SF)^2$

President
Richard Douglas, Montecito Union ESD

Northern California Vice President
Christine Carter, Reed Union USD

Central California Vice President
Dr. Kevin Skelly, Palo Alto USD

Southern California Vice President
Leslie Fausset, Solana Beach SD

Board of Directors

CARMEL USD
Marvin Biasotti
DEL MAR USD
Dr. Sharon McClain
FREMONT UNION HSD
Polly Bove
HILLSBOROUGH USD
Marilyn Loushin-Miller
MOUNTAIN VIEW-LOS ALTOS UHSD
Barry Groves
NEWPORT MESA USD
Dr. Jeffrey Hubbard
SAN LUIS COASTAL USD
Ed Valentine
SAN MATEO UNION HSD
David Miller
SEQUOIA UNION HSD
Pat Gemma
ST. HELENA USD
Allan Gordon
TAMALPAIS USD
Dr. Laurie Kimbrel

Consultants

Terry Anderson
Ron Bennett
Dave Heckler
Michele Huntoon
Robert Miyashiro

SCHOOL SERVICES OF CALIFORNIA
(916) 446-7517

REVISED 6-10-09

Schools For Sound Finance

25 Churchill Avenue ▪ Palo Alto, CA 94306 ▪ (650) 329-3700

Schools for Sound Finance $(SF)^2$ "Fair Share" Reduction for Basic Aid Districts June 10, 2009

Background

The collapse of state General Fund revenues for 2008-09 and 2009-10 has resulted in unprecedented cuts to K-12 education. The 2009 Budget Act cut revenue limits, on average, 2.63% in 2008-09 and an additional 0.969% in 2009-10. Funding for state categorical programs in Tier II and Tier III have been cut 15.38% in 2008-09 and an additional 4.46% in 2009-10.

Since the enactment of the 2009 Budget Act on February 20, 2009, state revenues have fallen even further, and in reaction the Governor's May Revision proposes even deeper cuts than what has already been adopted. For the current year, the Governor now proposes an average revenue limit cut of 6.43% and 3.45% in 2009-10.

Basic aid districts have already incurred cuts to their categorical programs consistent with the categorical cuts imposed on their revenue limit counterparts. This "fair share" proposal addresses the revenue limit component of school district funding.

Guiding Principles

There are several principles that have guided the development of the $(SF)^2$ "fair share" proposal. They are as follows:

Proportionate Reduction—Notwithstanding the fact that basic aid districts do not receive any funding from the revenue limit, they believe they should nevertheless share in a revenue reduction in line with the reduction imposed on the other publicly funded school districts.

Federal Revenues—Federal revenues from State Fiscal Stabilization Funds (SFSF) will mitigate the state's revenue limit cut; however, basic aid districts have not been allocated any SFSF funds. Therefore, any "fair share" reduction should take this into consideration and reduce the state's reduction to basic aid districts so that the net cut is equivalent to the cut incurred by revenue limit districts receiving federal SFSF funds.

State Cut Limited to State Revenues—Because basic aid districts receive no state funding from the revenue limit, their only source of state funds is from the various categorical programs for which they

qualify. Because the "fair share" reduction is intended to reflect the state's cut to the revenue limit, basic aid districts exposure to this reduction should be limited to the state funding provided for the various categorical programs. In no case should the reduction extend into the local property tax.

Local Election of Categorical Reduction—Consistent with the implementation of the reduction basic aid districts incurred earlier this decade (i.e., the loss of the $120 per ADA for basic aid), basic aid districts should be granted the authority to designate from which categorical programs their "fair share" reduction should be credited.

Basic Aid Districts "On the Cusp"—Many basic aid districts have recently entered this status either because of declining enrollment or because of the state's policy to impose deficits on the revenue limit. In either case, these districts hover at the threshold between basic aid and their revenue limit. Any "fair share" policy should avoid imposing a double reduction on these districts, one that would fall on revenue limit districts through the deficit factor and another on basic aid districts through the "fair share" reduction. In no event shall basic aid districts suffer a deeper reduction than their revenue limit counterparts, regardless of the length of time they have been a basic aid district or how close their property tax funding is to their revenue limit threshold.

Proposal

A proposal advanced by Schools For Sound Finance to implement a "fair share" reduction for basic aid districts is to reduce state categorical funding by an amount equivalent to the current-year revenue limit cut for the average school district, by district type (i.e., elementary, high school, and unified), after accounting for the receipt of federal SFSF funds by revenue limit districts. Based on the most recent information available, federal SFSF funds received by revenue limit districts will mitigate 80% of the state revenue limit cut in 2008-09, leaving revenue limit districts with a fiscal impact of a 20% net loss related to the revenue limit cut. However, no federal SFSF funds will be available to mitigate the impact of the 2009-10 revenue limit cut. The table below displays the "fair share" reduction for basic aid districts based on pre-conference revenue limit reductions.

Table1. **"Fair Share" Reduction Proposal** (per ADA)

	2008-09			2009-10		Two-Year Effect
District Type	*Base Revenue Limit Cut*	*Impact of Federal SFSF Funds*	*Net Base Revenue Limit Cut*	*Additional Base Revenue Limit Cut*	*Total Base Revenue Limit Cut*	*Two-Year Combined Impact*
Elementary	$357	0.8	$71	$180	$537	$608 *
High School	$429	0.8	$86	$216	$645	$731
Unified	$374	0.8	$75	$188	$562	$637

As an example, the table shows that for unified school districts, the average base revenue limit cut in 2008-09 is $374 per ADA; however, after accounting for their receipt of federal SFSF funds, the net cut would be $75 per ADA. For 2009-10, the average reduction for unified school districts would be $374 plus an additional $188 per ADA, based on the Governor's May Revision proposal. "Fair share" reductions for basic aid as proposed by (SF)² would be roughly equivalent to the reductions displayed in Table 1. If reduction levels to revenue limit districts change, the numbers in the example would also change.

Del Mar Union School District
2008-2009 and 2009-2010 "Fair Share"
As of June 10, 2009

2008-2009			
Base Revenue Limit Cut	$	357	
Impact of Federal SFSF Funds		80%	
Net Base Revenue Limit Cut	**$**	**71**	
2009-2010			
Base Revenue Limit Cut	$	357	from 08-09
Additional Base Revenue Limit Cut	$	180	
Total Base Revenue Limit Cut	**$**	**537**	
Two Year Combined Impact	***$***	***608***	***per ADA***
DMUSD 08-09 P-2 ADA		4153.81	
DMUSD Estimated "Fair Share"	***$***	***2,525,516***	

Del Mar Union School District
Budget Revenue and Expenditure Projections 09/10
June 12, 2009

		2008-2009 Second Interim	2009-2010 MYP at Second Interim	2009-2010 Proposed Budget - May 27	2009-2010 Proposed Budget - June Workshop	2009-2010 Adopted Budget - June 24	Percent Change	Dollar change from District Adopt to State Adopt	
Revenues									
	Revenue Limit Sources	$ 32,291,136	$ 33,581,383	$ 32,291,136	$ 32,291,136		0%	$ -	No Change in Property Tax
	Federal Revenue	672,885	714,663	672,885	672,802		0%	$ (83)	No Change in Federal Funding
	Other State Revenue	4,020,437	4,089,393	4,026,431	4,067,927		1%	$ 47,490	Minor Adjustment to State Funding
	Other Local Revenue	2,844,216	2,844,216	3,527,153	3,399,777		20%	$ 555,561	$1,6113,000 site staff
Total Revenues		**$ 39,828,674**	**$ 41,229,655**	**$ 40,517,605**	**$ 40,431,642**	**$ -**	2%	**$ 602,968**	
Expenditures									
	Certificated Salaries	$ 21,762,315	$ 21,444,031	$ 22,106,045	$ 22,175,809		2%	$ 413,494	195 teachers, 36.63 ESC (Reduced by 6.62 FTE)
	Classified Salaries	5,685,182	5,972,685	5,438,467	5,436,029		-4%	$ (249,153)	Reduction in Inst. Aides
	Employee Benefits	6,176,795	6,397,977	6,217,120	6,236,845		1%	$ 60,050	Related benefits
	Books and Supplies	3,206,858	2,481,938	1,914,541	3,028,017		-6%	$ (178,841)	Site donation and restricted carryover
	Services and Other Operating	4,542,560	4,743,230	4,904,169	3,359,361		-26%	$ (1,183,199)	Minor adjustment
	Capital Outlay	126,483	132,106	100,022	248,022		96%	$ 121,539	Minor adjustment
	Other Outgo	117,862	117,862	117,862	111,849		-5%	$ (6,013)	
	Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)	(22,121)		0%	$ -	
Total Expenditures		**$ 41,595,934**	**$ 41,267,708**	**$ 40,776,105**	**$ 40,573,811**	**$ -**	-2%	**$ (1,022,123)**	
Excess (Deficiency) Revenues and Expenditures		**$ (1,767,260)**	**$ (38,053)**	**$ (258,500)**	**$ (142,169)**	**$ -**		**$ 1,625,091**	
Other Financing Sources and Uses		**$ (190,230)**	**$ (190,230)**	**$ -**	**$ -**	**$ -**		**$ 190,230**	Def'd Maint Program discontinued
Net Increase (Decrease) in Fund Balance		**$ (1,957,490)**	**$ (228,283)**	**$ (258,500)**	**$ (142,169)**	**$ -**			
Estimated Beginning Fund Balance		**$ 11,481,755**	**$ 8,902,582**	**$ 9,524,265**	**$ 9,708,569**				
Estimated Ending Fund Balance		**$ 9,524,265**	**$ 8,674,299**	**$ 9,265,765**	**$ 9,566,400**	**$ -**			

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

Del Mar Union School District
Analisys of Reserves
General Fund

Year	2004-2005	2005-2006	2006-2007	2007-2008	Estimated Actuals 2008-2009	Proposed 2009-2010	Multi-Year 2010-2011	Multi-Year 2011-2012
Revolving Cash	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Legally Restricted	$ 212,227	$ 458,285	$ 1,261,681	$ 1,139,227	$ 168,179	$ 168,179	$ -	$ -
Economic Uncertainties	**$ 876,120**	**$ 934,395**	**$ 996,184**	**$ 1,112,421**	**$ 1,257,390**	**$ 1,217,214**	**$ 1,241,977**	**$ 1,267,191**
Other Designations	$ 889,671	$ 1,045,374	$ 2,072,517	$ 2,575,105	$ 2,149,660	$ 4,633,902	$ 2,108,386	$ 2,108,386
Undesignated	**$ 3,641,006**	**$ 4,306,354**	**$ 5,149,333**	**$ 6,647,885**	**$ 6,113,339**	**$ 3,527,104**	**$ 5,060,237**	**$ 3,226,960**
Ending Balance, June 30	$ 5,639,024	$ 6,764,408	$ 9,499,715	$ 11,494,638	$ 9,708,568	$ 9,566,399	$ 8,430,600	$ 6,622,537
Special Reserve Fund 17-42	**$ 1,142,899**	**$ 1,182,579**	**$ 1,242,493**	**$ 1,307,746**	**$ 1,345,746**	**$ 1,383,746**	**$ 1,383,746**	**$ 1,386,746**
Total Available Reserves	**$ 5,660,025**	**$ 6,423,328**	**$ 7,388,010**	**$ 9,068,052**	**$ 8,716,475**	**$ 6,128,064**	**$ 7,685,960**	**$ 5,880,897**
Minimum 3% Reserves	**$ 846,120**	**$ 937,126**	**$ 996,184**	**$ 1,112,422**	**$ 1,257,390**	**$ 1,217,214**	**$ 1,241,977**	**$ 1,267,191**
Total General Fund Expenditure	$ 28,204,013	$ 31,237,520	$ 33,206,142	$ 37,080,730	$ 41,786,164	$ 41,199,827	$ 41,457,939	$ 41,457,939
Available Reserves as a percent of total General Fund Expenditur	20%	21%	22%	24%	21%	15%	19%	14%
SSC, Inc Recommended Reser	$ 4,997,963	$ 6,734,303	$ 7,374,207	$ 8,436,444	$ 10,459,414	$ 11,129,076	$ 11,780,587	$ 11,780,587
Reserves at 32% of Expenditure	$ 9,025,284	$ 9,996,006	$ 10,625,965	$ 11,865,834	$ 13,371,572	$ 13,183,945	$ 13,266,540	$ 13,266,540

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.

5

Del Mar Union School District
History of Revenue Limit and Property Taxes

Year	Revenue Limit	Basic Aid	Total Property Taxes	Percent Increase
2003-2004	$ 15,269,192	$ 4,323,102	$ 19,592,294	-
2004-2005	$ 16,644,288	$ 4,997,963	$ 21,642,251	10%
2005-2006	$ 17,751,397	$ 6,734,303	$ 24,485,700	13%
2006-2007	$ 19,545,434	$ 7,374,207	$ 26,919,641	10%
2007-2008	$ 21,553,147	$ 8,436,442	$ 29,989,589	11%
2008-2009	$ 21,984,439	$ 10,188,318	$ 32,172,757	7%
2009-2010	$ 21,984,439	$ 10,188,318	$ 32,172,757	0%

Del Mar Union School District
2008-2009 Estimated Property Tax
From San Diego County Tax Assessor

07-08 Final	$ 28,689,753	$ 1,001,359	$ 293,794	4,683	$ 29,989,589	

Date of Estimate	Secured	Unsecured	Homeowner's Exemptions	Prior Years	Grand Total	Increase from 07-08
Budget	$ 29,361,329	$ 985,671	$ 315,568	(38,286)	$ 30,624,282	2%
May	$ 31,047,181	$ 995,692	$ 319,496	-	$ 32,362,369	8%
October	$ 31,269,853	$ 1,001,360	$ 320,215	-	$ 32,591,428	9%
November	$ 29,419,808	$ 1,047,716	$ 294,814	4,959	$ 30,767,297	3%
February	$ 30,818,609	$ 1,085,040	$ 307,537	(38,429)	$ 32,172,757	7%
May	$ 31,081,910	$ 1,075,176	$ 307,541	(36,598)	$ 32,428,029	8%
June						
Received to Da	$ 29,506,188	$ 1,079,787	$ 307,555	(34,142)	$ 30,859,388	

(2)

Del Mar Union School District
History of Revenue Limit and Property Taxes

Year	Revenue Limit	Basic Aid	Total Property Taxes	Percent Increase
2003-2004	$ 15,269,192	$ 4,323,102	$ 19,592,294	-
2004-2005	$ 16,644,288	$ 4,997,963	$ 21,642,251	10%
2005-2006	$ 17,751,397	$ 6,734,303	$ 24,485,700	13%
2006-2007	$ 19,545,434	$ 7,374,207	$ 26,919,641	10%
2007-2008	$ 21,553,147	$ 8,436,442	$ 29,989,589	11%
2008-2009	$ 21,984,439	$ 10,188,318	$ 32,172,757	7%
2009-2010	$ 21,704,392	$ 10,468,365	$ 32,172,757	0%



Del Mar Union School District
History of Revenues
General Fund

Year	Revenue Limit Sources	Federal Revenues	State Revenues	Local Revenues	Total Revenues	Enrollment	$ per student
2003-2004	$ 19,684,899	$ 510,391	$ 2,779,571	3,310,779	$ 26,285,640	3,506	$ 7,497
2004-2005	$ 21,739,014	$ 649,188	$ 3,301,180	3,583,176	$ 29,272,558	3,675	$ 7,965
2005-2006	$ 24,581,960	$ 704,842	$ 3,668,335	3,498,771	$ 32,453,908	3,734	$ 8,691
2006-2007	$ 27,037,752	$ 677,187	$ 4,759,592	3,629,291	$ 36,103,822	3,845	$ 9,390
2007-2008	$ 30,105,081	$ 748,617	$ 4,366,333	3,672,803	$ 38,892,834	4,041	$ 9,625
2008-2009	$ 32,291,136	$ 672,885	$ 4,020,437	2,844,216	$ 39,828,674	4,243	$ 9,387
2009-2010	$ 32,291,136	$ 672,802	$ 4,067,927	3,399,777	$ 40,431,642	4,243	$ 9,529

Del Mar Union School District
Expenditures
General Fund

Year	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo	Total Expenditures
2003-2004	$ 13,649,020	$ 2,997,720	$ 4,107,798	1,710,329	$ 2,875,276	$ 202,939	$ 168,773	$ 25,711,855
2004-2005	$ 15,036,510	$ 3,360,928	$ 4,863,073	1,794,509	$ 2,923,994	$ 57,185	$ 167,812	$ 28,204,011
2005-2006	$ 17,023,177	$ 3,962,984	$ 4,826,696	2,063,084	$ 2,618,587	$ 675,530	$ 160,736	$ 31,330,794
2006-2007	$ 18,263,204	$ 4,460,004	$ 5,048,074	1,730,629	$ 3,137,377	$ 457,937	$ 143,647	$ 33,240,872
2007-2008	$ 19,996,656	$ 5,117,797	$ 5,753,858	2,640,327	$ 3,220,506	$ 204,041	$ 147,542	$ 37,080,727
2008-2009	$ 21,762,315	$ 5,685,182	$ 6,176,795	3,206,858	$ 4,542,560	$ 126,430	$ 190,230	$ 41,690,370
2009-2010	$ 22,175,809	$ 5,436,029	$ 6,236,845	3,028,017	$ 3,359,361	$ 248,022	$ 89,728	$ 40,573,811



Del Mar Union School District
09-10 ESC Site Funding

Site	FTE	Goal	Dena already has DMSEF Deferred for Future	Dena received 4-29 DMSEF Check April 29	Owed to Dena Torrey Hills Fundraiser	Owed to Dena Corporate Match	Total	Difference
Ashley Falls	2.4	$ 216,000.00	$ 72,568.80	$ 143,431.00	$ -	$ -	$ 215,999.80	$ 0.20
Carmel Del Mar	2	$ 180,000.00	$ 10,987.00	$ 168,696.00	$ -	$ 317.00	$ 180,000.00	$ -
Del Mar Heights	2	$ 180,000.00	$ 6,575.00	$ 173,425.00	$ -	$ -	$ 180,000.00	$ -
Del Mar Hills	1.8	$ 162,000.00	$ 2,600.00	$ 143,582.00	$ -	$ 15,818.00	$ 162,000.00	$ -
Ocean Air	2.7	$ 243,000.00	$ 9,269.32	$ 242,021.00	$ -	$ 710.00	$ 252,000.32	$ (9,000.32)
Sage Canyon	2.8	$ 252,000.00	$ 25,020.50	$ 222,612.00	$ -	$ 4,367.50	$ 252,000.00	$ -
Sycamore Ridge	2.1	$ 189,000.00	$ 49,325.00	$ 139,675.00	$ -	$ -	$ 189,000.00	$ -
Torrey Hills	2	$ 180,000.00	$ 29,641.14	$ 115,879.00	$ 30,530.00	$ 3,950.00	$ 180,000.14	$ (0.14)
	17.8	$ 1,602,000.00	$ 205,986.76	$ 1,349,321.00	$ 30,530.00	$ 25,162.50	$ 1,611,000.26	$ (9,000.26)

Del Mar Union School District
Cafeteria Fund
2009-10 Budget
4/20/2009

$4.25 per Meal

2009-2010

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount
Paid	180	1099	$ 0.24	$ -	$ 4.25	$ 888,211.80
Reduced	180	41	$ 2.17	$ 0.22	$ 0.40	$ 20,586.51
Free	180	87	$ 2.57	$ 0.22	$ -	$ 43,683.57
Snack	180	436	$ 0.06	$ -	$ -	$ -
Milk Program ($90 per year for 500 students)						$ 45,000.00
Snack Program						$ 54,936.00
Indirect Costs from Childcare Fund (Estimate)						$ 7,645.00
Interest						$ 1,500.00
				Total Revenue		**$ 1,061,562.88**

Expenditures

		School Days	Estimated Meals	Meal Price	Amount
Labor	Calculated by FIS system, staffing as of 2/28/09				$ 148,407.00
Benefits	Calculated by FIS system, staffing as of 2/28/09				$ 39,231.00
SDUHSD	**Paid**	180	1099	$ 2.75	$ 544,005.00
	Reduced	180	41	$ 2.75	$ 20,295.00
	Free	180	87	$ 2.75	$ 43,065.00
	Snack Program ($.80 per snack)				$ 54,936.00
Commodities	commodity credit being kept at SDUHSD in lieu of price increase				$ -
Milk					$ 81,600.75
Service and Operating Costs					$ 9,079.00
Vehicle Repair					$ 10,000.00
Capital Outlay - Delivery Vehicles					$ -
Indirect Costs to General Fund					$ 22,121.00
				Total Expenditures	**$ 972,739.75**
				Excess (Deficiency) of Revenues over Expenditures	**$ 88,823.13**
				Beginning Fund Balance	**$ 8.00**
				Ending Fund Balance	**$ 88,831.13**
				Reserve for Vehicle Replacement	**$ 40,000.00**
				Undesignated Ending Balance	$ 48,831.13

*Current delivery vehicles will be functional for two additional years at minimum.
Reserving $40,000 a year will give the District the flexability to replace the vhicles as needed.
If vehicles remain operational for a longer period, the reserve will remain in the Child Nutrition Fund.

DEL MAR UNION SCHOOL DISTRICT
FUND 63-00 - CHILDCARE SERVICES
2009-2010 WORKING BUDGET

as of 07/01/2009

	School Age # 066	Infant Care # 076	Enrichment # 086	CCW # 087	Total
A. REVENUES					
Interest	35,000	-	-	-	35,000
Tuition	2,204,158	446,424	68,000	117,000	2,835,582
Fingerprinting Reimbursement	3,000	-	-	-	3,000
TOTAL REVENUES *(8600-8799)*	**$ 2,242,158**	**$ 446,424**	**$ 68,000**	**$ 117,000**	**$ 2,873,582**
B. EXPENDITURES					
Certificated Salaries	65,383	-	-	-	65,383
Classified Support Salaries	114,213	-	-	18,144	132,357
Custodial Salaries	77,920	-	-	-	77,920
Classified Director & Administrative Salaries	319,648	62,897	9,291	9,291	401,127
Child Care Worker	946,000	263,000	17,199	56,320	1,282,519
Total Salaries *(1000-2999)*	**$ 1,523,164**	**$ 325,897**	**$ 26,490**	**$ 83,755**	**$ 1,959,306**
State Teachers Retirement	12,548	-	-	-	12,548
Public Employee Retirement - PERS	133,117	31,641	2,572	8,132	175,462
Social Security / Medicare	60,529	15,265	2,063	6,444	84,301
Health & Welfare	65,568	8,617	2,257	3,212	79,654
Unemployment Insurance	4,569	978	79	251	5,877
Workers Compensation	17,958	3,842	318	992	23,110
Other Benefits	572	-	-	-	572
**** Total Benefits** *(3000-3999)*	**$ 294,861**	**$ 60,343**	**$ 7,289**	**$ 19,031**	**$ 381,524**
Books, Supplies & Snacks	174,304	12,032	50	11,409	197,795
Non-Capitalized Equipment	5,000	-	-	-	5,000
Total Books & Supplies *(4000-4999)*	**$ 179,304**	**$ 12,032**	**$ 50**	**$ 11,409**	**$ 202,795**
Travel and Conference	4,000	1,500	-	-	5,500
Mileage	6,200	340	480	480	7,500
Dues and Memberships	550	-	-	-	550
Service Agreements	10,000	-	-	-	10,000
Rentals, Leases and Repairs	-	300	-	-	300
Custodial	48,000	28,800	-	-	76,800
Utilities	-	5,165	-	-	5,165
Printing, Advertising and Fingerprinting	9,250	700	4,655	10,087	24,692
Other Expenses	9,040	800	-	-	9,840
Transportation	24,000	420	-	-	24,420
Postage and Telephone	6,000	200			
Total Operating Expenditures *(5000-5999)*	**$ 117,040**	**$ 38,225**	**$ 5,135**	**$ 10,567**	**$ 164,767**
TOTAL EXPENDITURES	**$ 2,114,369**	**$ 436,497**	**$ 38,964**	**$ 124,762**	**$ 2,708,392**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES/USES	**$ 127,789**	**$ 9,927**	**$ 29,036**	**$ (7,762)**	**$ 165,190**
D. OTHER FINANCING SOURCES/USES					
TOTAL OTHER FINANCING SOURCES/USES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
E. NET INCREASE (DECREASE) IN NET ASSETS	**$ 127,789**	**$ 9,927**	**$ 29,036**	**$ (7,762)**	**$ 165,190**
F. NET ASSETS					
Beginning Fund Balance as of July 1, 2009 - Unaudited					**$ 1,278,179**
Budgeted June 30, 2010 Ending Fund Balance					**$ 1,443,369**

[REVINQ] District 011 **Revenue Accounts Budget Inquiry** Help **Function** REVSUM

6/12/2009 7:44:22 AM PDFLST DNLOAD

Year 0809 Budget Revised

Fund-Sub 03 00 ☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From			8021	
To			8043 999	

Display By: ○ Fund ○ Resource ○ Goal ◉ Object ○ Project Year

		1				
	Object-Sub	**Budget**	**Accum Trans.**	**Encumbrances**	**Remaining Bal.**	**Rem%**
1	8021-000	$307,537	$307,555.10	$0.00	($18.10)	
2	8041-000	$30,818,609	$29,506,188.20	$0.00	$1,312,420.80	4.3
3	8042-000	$1,085,040	$1,079,787.77	$0.00	$5,252.23	0.5
4	8043-000	($38,429)	($34,142.14)	$0.00	($4,286.86)	
	TOTALS	$32,172,757	$30,859,388.93	$0.00	$1,313,368.07	4.1

1 HOMEOWNERS' EXEMPTION
2 SECURED ROLL TAX
3 UNSECURED ROLL TAXES
4 PRIOR YEARS' TAXES

[REVINQ] District 011 **Revenue Accounts Budget Inquiry** Help **Function** REVSUM

6/10/2009 5:01:06 PM PDFLST DNLOAD

Year 0910 Budget Working

Fund-Sub 03 00 ☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From			8011	
To			8043 999	

Display By: ○ Fund ○ Resource ○ Goal ◉ Object ○ Project Year

	1					
	Object-Sub	**Budget**	**Accum Trans.**	**Encumbrances**	**Remaining Bal.**	**Rem%**
1	8011-000	($2,448)	$0.00	$0.00	($2,448.00)	
2	8011-099	$1,444	$0.00	$0.00	$1,444.00	100.0
3	8021-000	$307,537	$0.00	$0.00	$307,537.00	100.0
4	8041-000	$30,818,609	$0.00	$0.00	$30,818,609.00	100.0
5	8042-000	$1,085,040	$0.00	$0.00	$1,085,040.00	100.0
6	8043-000	($38,429)	$0.00	$0.00	($38,429.00)	
	TOTALS	$32,171,753	$0.00	$0.00	$32,171,753.00	100.0

1 REV LIMIT STATE AID-CURRENT YE
2 STATE AID PY ADJ
3 HOMEOWNERS' EXEMPTION
4 SECURED ROLL TAX
5 UNSECURED ROLL TAXES
6 PRIOR YEARS' TAXES

[REVINQ] District 011 **Revenue Accounts Budget Inquiry** Help **Function** REVSUM

6/12/2009 7:44:53 AM PDFLST DNLOAD

Year 0809 Budget Revised

Fund-Sub 03 00 ☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From			8434	
To			8434 999	

Display By: ○ Fund ○ Resource ○ Goal ◉ Object ○ Project Year

	1					
	Object-Sub	**Budget**	**Accum Trans.**	**Encumbrances**	**Remaining Bal.**	**Rem%**
1	8434-000	$2,395,827	$1,671,833.00	$0.00	$723,994.00	30.2
2	8434-999	$0	$4,524.00	$0.00	($4,524.00)	
	TOTALS	$2,395,827	$1,676,357.00	$0.00	$719,470.00	30.0

1 CLASS SIZE REDUCTION, K-3
2 CSR PY

16

Fiscal Year: 0809
Fund-Sub: 03-00

Budget Type: Revised Budget

	Res	Sub	Goal	Objt	Sub	PjYr
From	0900	000	0000	8000	000	
To	0999	999	9999	8999	999	

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
0916-000	6258 PHYSICAL ED TCHR INCTV GR	$141,992.00	$141,992.00	$0.00	$0.00	0
0922-000	6760 ARTS & MUSIC BLOCK GRANT	$59,246.00	$59,246.00	$0.00	$0.00	0
0926-000	7140 GIFTED & TALENTED (GATE)	$43,192.00	$43,192.00	$0.00	$0.00	0
0927-000	7156 IMFRP/INST MAT AB1781	$176,471.00	$176,471.00	$0.00	$0.00	0
0931-000	7271 PEER ASSIST & REV ENTTLMT	$51,965.00	$51,965.00	$0.00	$0.00	0
0944-000	7393 PROFF DEV BLOCK GRANT	$7,569.00	$7,569.00	$0.00	$0.00	0
0946-000	7395 SCH & LIB IMPRV BLK GT	$65,018.00	$65,018.00	$0.00	$0.00	0
0948-000	6286 ENG LANG ACQ PRGM-TCHR/ST	$8,296.00	$8,296.00	$0.00	$0.00	0
0950-000	6761 ARTS,MUSIC,PHYS ED SUPPLY	$94,608.00	$94,608.00	$0.00	$0.00	0
0952-000	7396 DISCRET BLK GRT-SCHL SITE	$22,377.00	$22,377.00	$0.00	$0.00	0
0953-000	7397 DISCRET BLK GRT-SCHL DIST	$5,308.00	$5,308.00	$0.00	$0.00	0
0954-000	7398 LIBR MATERIALS & ED TECH	$44,077.00	$44,077.00	$0.00	$0.00	0
	TOTAL	$720,119.00	$720,119.00	$0.00	$0.00	0

08-09 Categorical Flexibility - Revenue

(J)

Fiscal Year: 0809
Fund-Sub: 03-00 Budget Type: Revised Budget

	Res	Sub	Goal	Func	Sub	Objt	Sub	Sch	Loc	CCtr	PjYr	Respn
From	0900	000	0000	0000	000	1000	000	000	*			
To	0999	999	9999	9999	999	7999	999	999	ZZZ			

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
0916-000	6258 PHYSICAL ED TCHR INCTV GR	$141,992.00	$0.00	$0.00	$141,992.00	100
0922-000	6760 ARTS & MUSIC BLOCK GRANT	$59,246.00	$0.00	$0.00	$59,246.00	100
0926-000	7140 GIFTED & TALENTED (GATE)	$43,192.00	$0.00	$0.00	$43,192.00	100
0927-000	7156 IMFRP/INST MAT AB1781	$176,471.00	$0.00	$0.00	$176,471.00	100
0931-000	7271 PEER ASSIST & REV ENTTLMT	$51,965.00	$0.00	$0.00	$51,965.00	100
0944-000	7393 PROFF DEV BLOCK GRANT	$7,569.00	$0.00	$0.00	$7,569.00	100
0946-000	7395 SCH & LIB IMPRV BLK GT	$65,018.00	$0.00	$0.00	$65,018.00	100
0948-000	6286 ENG LANG ACQ PRGM-TCHR/ST	$8,296.00	$0.00	$0.00	$8,296.00	100
0950-000	6761 ARTS,MUSIC,PHYS ED SUPPLY	$94,608.00	$0.00	$0.00	$94,608.00	100
0952-000	7396 DISCRET BLK GRT-SCHL SITE	$22,377.00	$0.00	$0.00	$22,377.00	100
0953-000	7397 DISCRET BLK GRT-SCHL DIST	$5,308.00	$0.00	$0.00	$5,308.00	100
0954-000	7398 LIBR MATERIALS & ED TECH	$44,077.00	$0.00	$0.00	$44,077.00	100
	TOTAL	$720,119.00	$0.00	$0.00	$720,119.00	100

08-09 Categorical Flexibility - Expenditures

(2)

Fiscal Year: 0910

Fund-Sub: 03-00

Budget Type: Working Budget

	Res	Sub	Goal	Objt	Sub	PjYr
From	0900	000	0000	8000	000	
To	0999	999	9999	8999	999	

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
0916-000	6258 PHYSICAL ED TCHR INCTV GR	$125,836.00	$0.00	$0.00	$125,836.00	100
0922-000	6760 ARTS & MUSIC BLOCK GRANT	$52,226.00	$0.00	$0.00	$52,226.00	100
0926-000	7140 GIFTED & TALENTED (GATE)	$31,340.00	$0.00	$0.00	$31,340.00	100
0927-000	7156 IMFRP/INST MAT AB1781	$294,493.00	$0.00	$0.00	$294,493.00	100
0931-000	7271 PEER ASSIST & REV ENTTLMT	$19,091.00	$0.00	$0.00	$19,091.00	100
0944-000	7393 PROFF DEV BLOCK GRANT	$135,409.00	$0.00	$0.00	$135,409.00	100
0946-000	7395 SCH & LIB IMPRV BLK GT	$232,123.00	$0.00	$0.00	$232,123.00	100
0948-000	6286 ENG LANG ACQ PRGM-TCHR/ST	$6,666.00	$0.00	$0.00	$6,666.00	100
	TOTAL	$897,184.00	$0.00	$0.00	$897,184.00	100

09-10 Categorical Flexibility - Revenue

(2)

Fiscal Year: 0910
Fund-Sub: 03-00 Budget Type: Working Budget

	Res	Sub	Goal	Func	Sub	Objt	Sub	Sch	Loc	CCtr	PjYr	Respn
From	0900	000	0000	0000	000	1000	000	000	*			
To	0999	999	9999	9999	999	7999	999	999	ZZZ			

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
0916-000	6258 PHYSICAL ED TCHR INCTV GR	$125,836.00	$0.00	$0.00	$125,836.00	100
0922-000	6760 ARTS & MUSIC BLOCK GRANT	$52,226.00	$0.00	$0.00	$52,226.00	100
0926-000	7140 GIFTED & TALENTED (GATE)	$31,340.00	$0.00	$0.00	$31,340.00	100
0927-000	7156 IMFRP/INST MAT AB1781	$294,493.00	$0.00	$0.00	$294,493.00	100
0931-000	7271 PEER ASSIST & REV ENTTLMT	$19,091.00	$0.00	$0.00	$19,091.00	100
0944-000	7393 PROFF DEV BLOCK GRANT	$135,409.00	$0.00	$0.00	$135,409.00	100
0946-000	7395 SCH & LIB IMPRV BLK GT	$232,123.00	$0.00	$0.00	$232,123.00	100
0948-000	6286 ENG LANG ACQ PRGM-TCHR/ST	$6,666.00	$0.00	$0.00	$6,666.00	100
	TOTAL	$897,184.00	$0.00	$0.00	$897,184.00	100

09-10 Categorical flexibility - Expense

(2)

Fiscal Year: 0910

Fund-Sub: 06-00

Budget Type: Working Budget

	Res	Sub	Goal	Objt	Sub	PjYr
From	0000	000	0000	8000	000	
To	9999	999	9999	8999	999	

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
3310-000	SP ED-IDEA B GRNT ENT PL94-14	$541,215.00	$0.00	$0.00	$541,215.00	100
3320-000	SP ED-IDEA PRESCH LOC ENT RIS	$70,493.00	$0.00	$0.00	$70,493.00	100
3345-000	SP ED-IDEA PRESCH STAFF DEV	$450.00	$0.00	$0.00	$450.00	100
3710-000	IASA-DRUG FREE SCHS-ENTITLEMTS	$7,793.00	$0.00	$0.00	$7,793.00	100
4035-000	NCLB:TITLE II,PT A, TCHR QLTY	$40,576.00	$0.00	$0.00	$40,576.00	100
4045-000	TITLE II ENHNC EDUC THRU TECH	$1,440.00	$0.00	$0.00	$1,440.00	100
4203-000	TITLE III LEP STUDENT PROGRAM	$18,599.00	$0.00	$0.00	$18,599.00	100
6286-000	ENG LANG ACQ PRGM-TCHR/STDT	$6,666.00	$0.00	$0.00	$6,666.00	100
6300-000	LOTTERY: INSTRUCTIONAL MATLS	$48,645.00	$0.00	$0.00	$48,645.00	100
6500-000	SPECIAL EDUCATION	$5,191,629.00	$0.00	$0.00	$5,191,629.00	100
6530-000	SPED LOW INCIDENCE ENTITLEMENT	$41,778.00	$0.00	$0.00	$41,778.00	100
6535-000	SPED PERSONNEL STAFF DEVELOPMT	$1,294.00	$0.00	$0.00	$1,294.00	100
6660-000	TUPE ELEMENTARY ENTITLEMENT	$8,182.00	$0.00	$0.00	$8,182.00	100
7090-000	ECONOMIC IMPACT AID	$112,607.00	$0.00	$0.00	$112,607.00	100
7091-000	ECONOMIC IMPACT AID-LEP	$56,645.00	$0.00	$0.00	$56,645.00	100
7230-000	TRANSPORTATION-HOME TO SCH	$25,790.00	$0.00	$0.00	$25,790.00	100
7240-000	TRANSPORTATION: SP ED	$285,645.00	$0.00	$0.00	$285,645.00	100
8150-000	RESTRICTED MAINT ACCT SB50	$1,166,832.00	$0.00	$0.00	$1,166,832.00	100
	TOTAL	$7,626,279.00	$0.00	$0.00	$7,626,279.00	100

Remaining Restricted Funds in 09-10

(2)

Fiscal Year: 0910

Fund-Sub: 06-00

Budget Type: Working Budget

	Res	Sub	Goal	Func	Sub	Objt	Sub	Sch	Loc	CCtr	PjYr	Respn
From	0000	000	0000	0000	000	1000	000	000	*			
To	9999	999	9999	9999	999	7999	999	999	ZZZ			

Resource	Description	Budget	Accum. Trans	Encumbrances	Remaining Bal.	Remaining %
3310-000	SP ED-IDEA B GRNT ENT PL94-14	$541,215.00	$0.00	$0.00	$541,215.00	100
3320-000	SP ED-IDEA PRESCH LOC ENT RIS	$70,493.00	$0.00	$0.00	$70,493.00	100
3345-000	SP ED-IDEA PRESCH STAFF DEV	$450.00	$0.00	$0.00	$450.00	100
3710-000	IASA-DRUG FREE SCHS-ENTITLEMTS	$7,793.00	$0.00	$0.00	$7,793.00	100
4035-000	NCLB:TITLE II,PT A, TCHR QLTY	$40,576.00	$0.00	$0.00	$40,576.00	100
4045-000	TITLE II ENHNC EDUC THRU TECH	$1,440.00	$0.00	$0.00	$1,440.00	100
4203-000	TITLE III LEP STUDENT PROGRAM	$18,599.00	$0.00	$0.00	$18,599.00	100
6286-000	ENG LANG ACQ PRGM-TCHR/STDT	$6,666.00	$0.00	$0.00	$6,666.00	100
6300-000	LOTTERY: INSTRUCTIONAL MATLS	$48,645.00	$0.00	$0.00	$48,645.00	100
6500-000	SPECIAL EDUCATION	$5,104,158.00	$0.00	$0.00	$5,104,158.00	100
6500-105	SP ED: SDC PRIM	$392,953.00	$0.00	$0.00	$392,953.00	100
6500-140	SP ED: SDC INTERMEDIATE	$167,970.00	$0.00	$0.00	$167,970.00	100
6500-145	SP ED: EXTENDED YEAR	$123,113.00	$0.00	$0.00	$123,113.00	100
6500-222	SPEC ED MENTAL HEALTH	$15,143.00	$0.00	$0.00	$15,143.00	100
6500-999	SPEC ED BUDGET ADJ	($611,708.00)	$0.00	$0.00	($611,708.00)	
6530-000	SPED LOW INCIDENCE ENTITLEMENT	$41,778.00	$0.00	$0.00	$41,778.00	100
6535-000	SPED PERSONNEL STAFF DEVELOPMT	$1,294.00	$0.00	$0.00	$1,294.00	100
6660-000	TUPE ELEMENTARY ENTITLEMENT	$8,182.00	$0.00	$0.00	$8,182.00	100
7090-000	ECONOMIC IMPACT AID	$112,607.00	$0.00	$0.00	$112,607.00	100
7091-000	ECONOMIC IMPACT AID-LEP	$56,645.00	$0.00	$0.00	$56,645.00	100
7230-000	TRANSPORTATION-HOME TO SCH	$25,790.00	$0.00	$0.00	$25,790.00	100
7240-000	TRANSPORTATION: SP ED	$285,645.00	$0.00	$0.00	$285,645.00	100
8150-640	RSTR MAINT SB50 DISTRICTWIDE	$1,166,832.00	$0.00	$0.00	$1,166,832.00	100
	TOTAL	$7,626,279.00	$0.00	$0.00	$7,626,279.00	100

(2)

Remaing Expenses Funds in 09-10

Del Mar Union School District
Step and Column 09/10

General Fund	2009-2010 w/o Step and Column	2009-2010 w/ Step and Column	Cost of 2009-2010 Step and Column
Certificated Salaries	$ 21,339,005	$ 21,853,879	$ 514,874
Classified Salaries	$ 5,551,047	$ 5,642,421	$ 91,374
Employee Benefits	$ 6,000,445	$ 6,065,088	$ 64,643
	$ 32,890,497	$ 33,561,388	$ 670,891

Percent of Step and Column compared to Total Payroll 2.04%

Percent of Step and Column for 08-09 2.23%
Percent of Step and Column for 07-08 2.34%
All current 08/09 employees are included in 09/10 figures
All employees were individually evaluated to determine if eligible for step and column

Cost of 2009-2010 Classroom and Enrichment Teachers:

Current FTE	236.87	**$17,059,197**	
Proposed FTE	230.25	**$16,703,210**	
Difference	6.62	**$355,987**	**1.80%**

Classified Employees:

Combo (12)	7.6	**$193,031**	
ESC (7)	4.38	**$161,524**	
Total	11.98	**$354,554**	**6.52%**

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	31,936,826.00	354,310.00	32,291,136.00	31,936,826.00	354,310.00	32,291,136.00	0.0%
2) Federal Revenue		8100-8299	0.00	771,518.00	771,518.00	0.00	672,802.00	672,802.00	-12.8%
3) Other State Revenue		8300-8599	2,869,136.00	1,300,818.00	4,169,954.00	3,766,320.00	301,607.00	4,067,927.00	-2.4%
4) Other Local Revenue		8600-8799	1,545,381.00	1,529,632.00	3,075,013.00	1,906,261.00	1,493,516.00	3,399,777.00	10.6%
5) TOTAL, REVENUES			36,351,343.00	3,956,278.00	40,307,621.00	37,609,407.00	2,822,235.00	40,431,642.00	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,996,164.00	2,740,431.00	21,736,595.00	19,696,060.00	2,479,749.00	22,175,809.00	2.0%
2) Classified Salaries		2000-2999	3,492,522.00	2,228,743.00	5,721,265.00	3,222,960.00	2,213,069.00	5,436,029.00	-5.0%
3) Employee Benefits		3000-3999	5,144,161.00	1,023,118.00	6,167,279.00	5,255,051.00	981,794.00	6,236,845.00	1.1%
4) Books and Supplies		4000-4999	2,685,774.00	853,407.00	3,539,181.00	1,973,819.00	1,054,198.00	3,028,017.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	2,582,634.00	1,770,871.00	4,353,505.00	2,550,067.00	809,294.00	3,359,361.00	-22.8%
6) Capital Outlay		6000-6999	260,931.00	15,122.00	276,053.00	248,022.00	0.00	248,022.00	-10.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	53,100.00	88,176.00	141,276.00	23,674.00	88,175.00	111,849.00	-20.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
9) TOTAL, EXPENDITURES			33,193,165.00	8,719,868.00	41,913,033.00	32,947,532.00	7,626,279.00	40,573,811.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,158,178.00	(4,763,590.00)	(1,605,412.00)	4,661,875.00	(4,804,044.00)	(142,169.00)	-91.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	167,774.00	167,774.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,973,201.00)	3,973,201.00	0.00	(4,804,044.00)	4,804,044.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,973,201.00)	3,805,427.00	(167,774.00)	(4,804,044.00)	4,804,044.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(815,023.00)	(958,163.00)	(1,773,186.00)	(142,169.00)	0.00	(142,169.00)	-92.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
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)			10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
2) Ending Balance, June 30 (E + F1e)			9,540,389.71	168,179.71	9,708,569.42	9,398,220.71	168,179.71	9,566,400.42	-1.5%
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	168,179.71	168,179.71	0.00	168,179.71	168,179.71	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,257,390.00	0.00	1,257,390.00	1,217,214.00	0.00	1,217,214.00	-3.2%
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	2,149,660.49	0.00	2,149,660.49	4,633,902.49	0.00	4,633,902.49	115.6%
Settlement Agreement 09-10	0000	9780				*0.00*			
Shores Attorney Fees	0000	9780				*389,350.00*		*389,350.00*	
State Mandate Revenue	0000	9780				*312,374.00*		*312,374.00*	
"Fair Share"	0000	9780				*2,525,516.00*		*2,525,516.00*	
Lottery	1100	9780				*1,406,662.49*		*1,406,662.49*	
Settlement Agreement 09-10	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*				
Lottery	1100	9780	*1,391,939.49*		*1,391,939.49*				
c) Undesignated Amount		9790	6,113,339.22	0.00	6,113,339.22				
d) Unappropriated Amount		9790				3,527,104.22	0.00	3,527,104.22	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

12

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(1,004.00)	0.00	(1,004.00)	(1,004.00)	0.00	(1,004.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	307,537.00	0.00	307,537.00	307,537.00	0.00	307,537.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,818,609.00	0.00	30,818,609.00	30,818,609.00	0.00	30,818,609.00	0.0%
Unsecured Roll Taxes		8042	1,085,040.00	0.00	1,085,040.00	1,085,040.00	0.00	1,085,040.00	0.0%
Prior Years' Taxes		8043	(38,429.00)	0.00	(38,429.00)	(38,429.00)	0.00	(38,429.00)	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent 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			32,171,753.00	0.00	32,171,753.00	32,171,753.00	0.00	32,171,753.00	0.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(234,927.00)		(234,927.00)	(234,927.00)		(234,927.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		234,927.00	234,927.00		234,927.00	234,927.00	0.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	119,383.00	119,383.00	0.00	119,383.00	119,383.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,936,826.00	354,310.00	32,291,136.00	31,936,826.00	354,310.00	32,291,136.00	0.0%
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	525,603.00	525,603.00	0.00	541,215.00	541,215.00	3.0%
Special Education Discretionary Grants		8182	0.00	123,131.00	123,131.00	0.00	70,493.00	70,493.00	-42.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	953.00	953.00	0.00	450.00	450.00	-52.8%
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		114,173.00	114,173.00		52,851.00	52,851.00	-53.7%
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		7,658.00	7,658.00		7,793.00	7,793.00	1.8%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	771,518.00	771,518.00	0.00	672,802.00	672,802.00	-12.8%

29

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	0.00		0.00	0.00		0.00	0.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		32,803.00	32,803.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		73,687.00	73,687.00		25,790.00	25,790.00	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		113,290.00	113,290.00		169,252.00	169,252.00	49.4%
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	2,395,827.00	0.00	2,395,827.00	2,395,827.00	0.00	2,395,827.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	463,185.00	48,645.00	511,830.00	463,185.00	48,645.00	511,830.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		54,664.00	54,664.00		0.00	0.00	-100.0%
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		308,241.00	308,241.00		0.00	0.00	-100.0%
Staff Development	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		6,348.00	6,348.00		8,182.00	8,182.00	28.9%
Healthy Start	6240	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		26,841.00	26,841.00		0.00	0.00	-100.0%
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		167,720.00	167,720.00		0.00	0.00	-100.0%
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		242,959.00	242,959.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,124.00	225,620.00	235,744.00	907,308.00	49,738.00	957,046.00	306.0%
TOTAL, OTHER STATE REVENUE			2,869,136.00	1,300,818.00	4,169,954.00	3,766,320.00	301,607.00	4,067,927.00	-2.4%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	351,200.00	0.00	351,200.00	267,243.00	0.00	267,243.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
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	1,173,903.00	22,046.00	1,195,949.00	1,639,018.00	22,046.00	1,661,064.00	38.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	20,278.00	0.00	20,278.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,507,586.00	1,507,586.00		1,471,470.00	1,471,470.00	-2.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,545,381.00	1,529,632.00	3,075,013.00	1,906,261.00	1,493,516.00	3,399,777.00	10.6%
TOTAL, REVENUES			36,351,343.00	3,956,278.00	40,307,621.00	37,609,407.00	2,822,235.00	40,431,642.00	0.3%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,783,821.00	2,602,415.00	19,386,236.00	17,454,542.00	2,372,818.00	19,827,360.00	2.3%
Certificated Pupil Support Salaries		1200	500,272.00	0.00	500,272.00	518,935.00	0.00	518,935.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,505,608.00	138,016.00	1,643,624.00	1,596,326.00	106,931.00	1,703,257.00	3.6%
Other Certificated Salaries		1900	206,463.00	0.00	206,463.00	126,257.00	0.00	126,257.00	-38.8%
TOTAL, CERTIFICATED SALARIES			18,996,164.00	2,740,431.00	21,736,595.00	19,696,060.00	2,479,749.00	22,175,809.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	474,339.00	1,811,185.00	2,285,524.00	82,105.00	1,811,227.00	1,893,332.00	-17.2%
Classified Support Salaries		2200	1,420,994.00	202,727.00	1,623,721.00	1,466,307.00	204,643.00	1,670,950.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	171,772.00	40,455.00	212,227.00	178,312.00	40,953.00	219,265.00	3.3%
Clerical, Technical and Office Salaries		2400	1,187,887.00	73,015.00	1,260,902.00	1,220,226.00	74,801.00	1,295,027.00	2.7%
Other Classified Salaries		2900	237,530.00	101,361.00	338,891.00	276,010.00	81,445.00	357,455.00	5.5%
TOTAL, CLASSIFIED SALARIES			3,492,522.00	2,228,743.00	5,721,265.00	3,222,960.00	2,213,069.00	5,436,029.00	-5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,550,041.00	224,919.00	1,774,960.00	1,643,685.00	203,933.00	1,847,618.00	4.1%
PERS		3201-3202	313,718.00	197,993.00	511,711.00	316,659.00	209,747.00	526,406.00	2.9%
OASDI/Medicare/Alternative		3301-3302	524,240.00	209,065.00	733,305.00	533,829.00	203,140.00	736,969.00	0.5%
Health and Welfare Benefits		3401-3402	2,271,310.00	312,297.00	2,583,607.00	2,259,707.00	294,676.00	2,554,383.00	-1.1%
Unemployment Insurance		3501-3502	66,690.00	14,506.00	81,196.00	69,657.00	14,076.00	83,733.00	3.1%
Workers' Compensation		3601-3602	261,650.00	63,136.00	324,786.00	274,427.00	55,286.00	329,713.00	1.5%
OPEB, Allocated		3701-3702	141,968.00	26.00	141,994.00	141,968.00	0.00	141,968.00	0.0%
OPEB, Active Employees		3751-3752	0.00	61.00	61.00	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,544.00	1,115.00	15,659.00	15,119.00	936.00	16,055.00	2.5%
TOTAL, EMPLOYEE BENEFITS			5,144,161.00	1,023,118.00	6,167,279.00	5,255,051.00	981,794.00	6,236,845.00	1.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	424,100.00	180,419.00	604,519.00	424,100.00	48,645.00	472,745.00	-21.8%
Books and Other Reference Materials		4200	99,364.00	3,632.00	102,996.00	23,557.00	0.00	23,557.00	-77.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	2,019,986.00	574,449.00	2,594,435.00	1,404,037.00	966,229.00	2,370,266.00	-8.6%
Noncapitalized Equipment		4400	142,324.00	94,907.00	237,231.00	122,125.00	39,324.00	161,449.00	-31.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,685,774.00	853,407.00	3,539,181.00	1,973,819.00	1,054,198.00	3,028,017.00	-14.4%
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	65,222.00	50,103.00	115,325.00	64,411.00	12,194.00	76,605.00	-33.6%
Dues and Memberships		5300	25,583.00	0.00	25,583.00	25,583.00	0.00	25,583.00	0.0%
Insurance		5400 - 5450	189,912.00	0.00	189,912.00	189,912.00	0.00	189,912.00	0.0%
Operations and Housekeeping Services		5500	907,844.00	3,010.00	910,854.00	963,159.00	0.00	963,159.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,664.00	700,915.00	902,579.00	232,195.00	0.00	232,195.00	-74.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,800.00)	0.00	(76,800.00)	(76,800.00)	0.00	(76,800.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,144,103.00	1,016,843.00	2,160,946.00	1,022,895.00	797,100.00	1,819,995.00	-15.8%
Communications		5900	125,106.00	0.00	125,106.00	128,712.00	0.00	128,712.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,582,634.00	1,770,871.00	4,353,505.00	2,550,067.00	809,294.00	3,359,361.00	-22.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	68,416.00	15,122.00	83,538.00	55,507.00	0.00	55,507.00	-33.6%
Equipment Replacement		6500	192,515.00	0.00	192,515.00	192,515.00	0.00	192,515.00	0.0%
TOTAL, CAPITAL OUTLAY			260,931.00	15,122.00	276,053.00	248,022.00	0.00	248,022.00	-10.2%
OTHER OUTGO (excluding Transfers of Indirect 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	23,414.00	0.00	23,414.00	23,500.00	0.00	23,500.00	0.4%
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%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,414.00	6,933.00	9,347.00	5.00	4,477.00	4,482.00	-52.0%
Other Debt Service - Principal		7439	27,272.00	81,243.00	108,515.00	169.00	83,698.00	83,867.00	-22.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			53,100.00	88,176.00	141,276.00	23,674.00	88,175.00	111,849.00	-20.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL, EXPENDITURES			33,193,165.00	8,719,868.00	41,913,033.00	32,947,532.00	7,626,279.00	40,573,811.00	-3.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	2008-09 Estimated Actuals Restricted (B)	2008-09 Estimated Actuals Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	2009-10 Budget Restricted (E)	2009-10 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	167,774.00	167,774.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	167,774.00	167,774.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,847,284.00)	4,847,284.00	0.00	(4,804,044.00)	4,804,044.00	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	606,546.00	(606,546.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	267,537.00	(267,537.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,973,201.00)	3,973,201.00	0.00	(4,804,044.00)	4,804,044.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,973,201.00)	3,805,427.00	(167,774.00)	(4,804,044.00)	4,804,044.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	31,936,826.00	354,310.00	32,291,136.00	31,936,826.00	354,310.00	32,291,136.00	0.0%
2) Federal Revenue		8100-8299	0.00	771,518.00	771,518.00	0.00	672,802.00	672,802.00	-12.8%
3) Other State Revenue		8300-8599	2,869,136.00	1,300,818.00	4,169,954.00	3,766,320.00	301,607.00	4,067,927.00	-2.4%
4) Other Local Revenue		8600-8799	1,545,381.00	1,529,632.00	3,075,013.00	1,906,261.00	1,493,516.00	3,399,777.00	10.6%
5) TOTAL, REVENUES			36,351,343.00	3,956,278.00	40,307,621.00	37,609,407.00	2,822,235.00	40,431,642.00	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,356,632.00	6,534,965.00	29,891,597.00	23,102,155.00	5,875,987.00	28,978,142.00	-3.1%
2) Instruction - Related Services	2000-2999		3,811,689.00	467,069.00	4,278,758.00	3,870,812.00	272,025.00	4,142,837.00	-3.2%
3) Pupil Services	3000-3999		904,234.00	359,332.00	1,263,566.00	923,078.00	311,435.00	1,234,513.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,059,585.00	0.00	2,059,585.00	1,961,197.00	0.00	1,961,197.00	-4.8%
8) Plant Services	8000-8999		2,990,212.00	1,270,326.00	4,260,538.00	3,046,616.00	1,078,657.00	4,125,273.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	70,813.00	88,176.00	158,989.00	43,674.00	88,175.00	131,849.00	-17.1%
10) TOTAL, EXPENDITURES			33,193,165.00	8,719,868.00	41,913,033.00	32,947,532.00	7,626,279.00	40,573,811.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,158,178.00	(4,763,590.00)	(1,605,412.00)	4,661,875.00	(4,804,044.00)	(142,169.00)	-91.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	167,774.00	167,774.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,973,201.00)	3,973,201.00	0.00	(4,804,044.00)	4,804,044.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,973,201.00)	3,805,427.00	(167,774.00)	(4,804,044.00)	4,804,044.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2009-10 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(815,023.00)	(958,163.00)	(1,773,186.00)	(142,169.00)	0.00	(142,169.00)	-92.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
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)			10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,412.71	1,126,342.71	11,481,755.42	9,540,389.71	168,179.71	9,708,569.42	-15.4%
2) Ending Balance, June 30 (E + F1e)			9,540,389.71	168,179.71	9,708,569.42	9,398,220.71	168,179.71	9,566,400.42	-1.5%
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	168,179.71	168,179.71	0.00	168,179.71	168,179.71	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,257,390.00	0.00	1,257,390.00	1,217,214.00	0.00	1,217,214.00	-3.2%
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	2,149,660.49	0.00	2,149,660.49	4,633,902.49	0.00	4,633,902.49	115.6%
Settlement Agreement 09-10	0000	9780				*0.00*			
Shores Attorney Fees	0000	9780				*389,350.00*		*389,350.00*	
State Mandate Revenue	0000	9780				*312,374.00*		*312,374.00*	
"Fair Share"	0000	9780				*2,525,516.00*		*2,525,516.00*	
Lottery	1100	9780				*1,406,662.49*		*1,406,662.49*	
Settlement Agreement 09-10	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*				
Lottery	1100	9780	*1,391,939.49*		*1,391,939.49*				
c) Undesignated Amount		9790	6,113,339.22	0.00	6,113,339.22				
d) Unappropriated Amount		9790				3,527,104.22	0.00	3,527,104.22	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
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
6500	Special Education	36,115.57	36,115.57
6760	Arts and Music Block Grant	(0.46)	(0.46)
6761	Arts, Music, and Physical Education Supplies and Equipment	404.35	404.35
7026	California Instructional School Garden	1.00	1.00
7090	Economic Impact Aid (EIA)	8,261.93	8,261.93
7140	Gifted & Talented Education (GATE)	(12.48)	(12.48)
7156	Instructional Materials Realignment, IMFRP (AB 1781)	(3.48)	(3.48)
7157	Instructional Materials: English Language Learners	3,368.00	3,368.00
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)	(1.55)	(1.55)
7390	Pupil Retention Block Grant	0.58	0.58
7393	Professional Development Block Grant	0.20	0.20
7395	School and Library Improvement Block Grant	713.21	713.21
7396	Discretionary Block Grant - School Site	(1.56)	(1.56)
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	119,334.11	119,334.11
Total, Legally Restricted Balance		168,179.71	168,179.71

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	103,872.00	103,373.00	-0.5%
3) Other State Revenue		8300-8599	9,766.00	5,057.00	-48.2%
4) Other Local Revenue		8600-8799	803,564.00	953,132.00	18.6%
5) TOTAL, REVENUES			917,202.00	1,061,562.00	15.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,920.00	148,407.00	32.6%
3) Employee Benefits		3000-3999	38,549.00	39,231.00	1.8%
4) Books and Supplies		4000-4999	713,511.00	743,901.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	9,079.00	19,079.00	110.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,121.00	22,121.00	0.0%
9) TOTAL, EXPENDITURES			895,180.00	972,739.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,022.00	88,823.00	303.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,022.00	88,823.00	303.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8.66	22,030.66	254295.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8.66	22,030.66	254295.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8.66	22,030.66	254295.6%
2) Ending Balance, June 30 (E + F1e)			22,030.66	110,853.66	403.2%
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	22,030.66		
d) Unappropriated Amount		9790		110,853.66	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	103,872.00	103,373.00	-0.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			103,872.00	103,373.00	-0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,766.00	5,057.00	-48.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,766.00	5,057.00	-48.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	744,192.00	888,687.00	19.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57,872.00	62,945.00	8.8%
TOTAL, OTHER LOCAL REVENUE			803,564.00	953,132.00	18.6%
TOTAL, REVENUES			917,202.00	1,061,562.00	15.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	111,920.00	148,407.00	32.6%
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			111,920.00	148,407.00	32.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,873.00	11,414.00	15.6%
OASDI/Medicare/Alternative		3301-3302	8,077.00	9,823.00	21.6%
Health and Welfare Benefits		3401-3402	18,610.00	16,096.00	-13.5%
Unemployment Insurance		3501-3502	346.00	385.00	11.3%
Workers' Compensation		3601-3602	1,643.00	1,513.00	-7.9%
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			38,549.00	39,231.00	1.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,254.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	707,257.00	743,901.00	5.2%
TOTAL, BOOKS AND SUPPLIES			713,511.00	743,901.00	4.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,719.00	1,719.00	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	4,161.00	14,161.00	240.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,199.00	3,199.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,079.00	19,079.00	110.1%
CAPITAL OUTLAY					
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 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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,121.00	22,121.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,121.00	22,121.00	0.0%
TOTAL, EXPENDITURES			895,180.00	972,739.00	8.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	103,872.00	103,373.00	-0.5%
3) Other State Revenue		8300-8599	9,766.00	5,057.00	-48.2%
4) Other Local Revenue		8600-8799	803,564.00	953,132.00	18.6%
5) TOTAL, REVENUES			917,202.00	1,061,562.00	15.7%
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		873,059.00	950,618.00	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,121.00	22,121.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			895,180.00	972,739.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,022.00	88,823.00	303.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,022.00	88,823.00	303.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8.66	22,030.66	254295.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8.66	22,030.66	254295.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8.66	22,030.66	254295.6%
2) Ending Balance, June 30 (E + F1e)			22,030.66	110,853.66	403.2%
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	22,030.66		
d) Unappropriated Amount		9790		110,853.66	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	71,461.00	71,461.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			71,461.00	71,461.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,461.00)	(63,461.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	167,774.00	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			167,774.00	0.00	-100.0%

54

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,313.00	(63,461.00)	-160.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,444.25	905,757.25	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,444.25	905,757.25	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,444.25	905,757.25	13.0%
2) Ending Balance, June 30 (E + F1e)			905,757.25	842,296.25	-7.0%
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	905,757.25		
d) Unappropriated Amount		9790		842,296.25	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	71,461.00	71,461.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,461.00	71,461.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			71,461.00	71,461.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	167,774.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			167,774.00	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		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)			167,774.00	0.00	-100.0%

60

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		71,461.00	71,461.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,461.00	71,461.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(63,461.00)	(63,461.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	167,774.00	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			167,774.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,313.00	(63,461.00)	-160.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,444.25	905,757.25	13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,444.25	905,757.25	13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,444.25	905,757.25	13.0%
2) Ending Balance, June 30 (E + F1e)			905,757.25	842,296.25	-7.0%
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	905,757.25		
d) Unappropriated Amount		9790		842,296.25	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,000.00	38,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	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%

64

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,000.00	38,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,746.19	1,345,746.19	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,746.19	1,345,746.19	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,746.19	1,345,746.19	2.9%
2) Ending Balance, June 30 (E + F1e)			1,345,746.19	1,383,746.19	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,345,746.19		
d) Unappropriated Amount		9790		1,383,746.19	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,000.00	38,000.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,000.00	38,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,000.00	38,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,746.19	1,345,746.19	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,746.19	1,345,746.19	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,746.19	1,345,746.19	2.9%
2) Ending Balance, June 30 (E + F1e)			1,345,746.19	1,383,746.19	2.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,345,746.19		
d) Unappropriated Amount		9790		1,383,746.19	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	93,400.00	93,400.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,400.00	83,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

72

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,400.00	83,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,077.86	181,477.86	85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,077.86	181,477.86	85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,077.86	181,477.86	85.0%
2) Ending Balance, June 30 (E + F1e)			181,477.86	264,877.86	46.0%
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	181,477.86		
d) Unappropriated Amount		9790		264,877.86	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	90,000.00	90,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,400.00	93,400.00	0.0%
TOTAL, REVENUES			93,400.00	93,400.00	0.0%

75

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%

77

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	93,400.00	93,400.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	10,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			83,400.00	83,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,400.00	83,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,077.86	181,477.86	85.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,077.86	181,477.86	85.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,077.86	181,477.86	85.0%
2) Ending Balance, June 30 (E + F1e)			181,477.86	264,877.86	46.0%
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	181,477.86		
d) Unappropriated Amount		9790		264,877.86	

80

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	275,000.00	275,000.00	0.0%
5) TOTAL, REVENUES			275,000.00	275,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect 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)			275,000.00	275,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	275,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,833,784.41	8,108,784.41	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,833,784.41	8,108,784.41	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,833,784.41	8,108,784.41	3.5%
2) Ending Balance, June 30 (E + F1e)			8,108,784.41	8,383,784.41	3.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,108,784.41		
d) Unappropriated Amount		9790		8,383,784.41	

83

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

84

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	275,000.00	275,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,000.00	275,000.00	0.0%
TOTAL, REVENUES			275,000.00	275,000.00	0.0%

85

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

87

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

89

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	275,000.00	275,000.00	0.0%
5) TOTAL, REVENUES			275,000.00	275,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			275,000.00	275,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

90

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	275,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,833,784.41	8,108,784.41	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,833,784.41	8,108,784.41	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,833,784.41	8,108,784.41	3.5%
2) Ending Balance, June 30 (E + F1e)			8,108,784.41	8,383,784.41	3.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,108,784.41		
d) Unappropriated Amount		9790		8,383,784.41	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,780,860.00	2,556,385.00	-8.1%
5) TOTAL, REVENUES			2,780,860.00	2,556,385.00	-8.1%
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	13,325.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	122,894.00	95,902.00	-22.0%
6) Capital Outlay		6000-6999	1,861,694.00	1,770,706.00	-4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,997,913.00	1,866,608.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			782,947.00	689,777.00	-11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,014,864.00	2,014,094.00	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			(2,014,864.00)	(2,014,094.00)	0.0%

93

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,231,917.00)	(1,324,317.00)	7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,865,255.90	5,633,338.90	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,865,255.90	5,633,338.90	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,865,255.90	5,633,338.90	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,633,338.90	4,309,021.90	-23.5%
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	5,633,338.90		
d) Unappropriated Amount		9790		4,309,021.90	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,409,183.00	2,402,000.00	-0.3%
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	148,483.00	144,385.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	223,194.00	10,000.00	-95.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,780,860.00	2,556,385.00	-8.1%
TOTAL, REVENUES			2,780,860.00	2,556,385.00	-8.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	13,325.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,325.00	0.00	-100.0%
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	7,588.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	115,306.00	95,902.00	-16.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,894.00	95,902.00	-22.0%
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	1,815,214.00	1,770,706.00	-2.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	46,480.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,861,694.00	1,770,706.00	-4.9%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,997,913.00	1,866,608.00	-6.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,014,864.00	2,014,094.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,014,864.00	2,014,094.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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)			(2,014,864.00)	(2,014,094.00)	0.0%

100

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,780,860.00	2,556,385.00	-8.1%
5) TOTAL, REVENUES			2,780,860.00	2,556,385.00	-8.1%
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		1,997,913.00	1,866,608.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,997,913.00	1,866,608.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			782,947.00	689,777.00	-11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,014,864.00	2,014,094.00	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			(2,014,864.00)	(2,014,094.00)	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,231,917.00)	(1,324,317.00)	7.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,865,255.90	5,633,338.90	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,865,255.90	5,633,338.90	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,865,255.90	5,633,338.90	-17.9%
2) Ending Balance, June 30 (E + F1e)			5,633,338.90	4,309,021.90	-23.5%
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	5,633,338.90		
d) Unappropriated Amount		9790		4,309,021.90	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 Costs)		7100-7299, 7400-7499	2,014,864.00	2,014,094.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,014,864.00	2,014,094.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,014,864.00)	(2,014,094.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,014,864.00	2,014,094.00	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			2,014,864.00	2,014,094.00	0.0%

104

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

106

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect 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	1,499,864.00	1,479,094.00	-1.4%
Other Debt Service - Principal		7439	515,000.00	535,000.00	3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,014,864.00	2,014,094.00	0.0%
TOTAL, EXPENDITURES			2,014,864.00	2,014,094.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,014,864.00	2,014,094.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,014,864.00	2,014,094.00	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%
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)			2,014,864.00	2,014,094.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,014,864.00	2,014,094.00	0.0%
10) TOTAL, EXPENDITURES			2,014,864.00	2,014,094.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,014,864.00)	(2,014,094.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,014,864.00	2,014,094.00	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			2,014,864.00	2,014,094.00	0.0%

(11b)

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,698,000.00	2,873,582.00	6.5%
5) TOTAL, REVENUES			2,698,000.00	2,873,582.00	6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	64,599.00	65,383.00	1.2%
2) Classified Salaries		2000-2999	1,876,213.00	1,893,923.00	0.9%
3) Employee Benefits		3000-3999	383,858.00	381,524.00	-0.6%
4) Books and Supplies		4000-4999	201,735.00	202,795.00	0.5%
5) Services and Other Operating Expenses		5000-5999	172,027.00	170,967.00	-0.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,698,432.00	2,714,592.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(432.00)	158,990.00	-36903.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(432.00)	158,990.00	-36903.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,279,611.72	1,279,179.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,611.72	1,279,179.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,279,611.72	1,279,179.72	0.0%
2) Ending Net Assets, June 30 (E + F1e)			1,279,179.72	1,438,169.72	12.4%
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	1,279,179.72		
d) Unappropriated Amount		9790		1,438,169.72	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	35,000.00	35,000.00	0.0%
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	2,663,000.00	2,838,582.00	6.6%
TOTAL, OTHER LOCAL REVENUE			2,698,000.00	2,873,582.00	6.5%
TOTAL, REVENUES			2,698,000.00	2,873,582.00	6.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	64,599.00	65,383.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			64,599.00	65,383.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	216,513.00	210,277.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	315,885.00	329,399.00	4.3%
Clerical, Technical and Office Salaries		2400	70,920.00	71,728.00	1.1%
Other Classified Salaries		2900	1,272,895.00	1,282,519.00	0.8%
TOTAL, CLASSIFIED SALARIES			1,876,213.00	1,893,923.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,340.00	12,548.00	135.0%
PERS		3201-3202	145,746.00	175,462.00	20.4%
OASDI/Medicare/Alternative		3301-3302	114,702.00	84,301.00	-26.5%
Health and Welfare Benefits		3401-3402	87,206.00	79,654.00	-8.7%
Unemployment Insurance		3501-3502	4,312.00	5,877.00	36.3%
Workers' Compensation		3601-3602	24,002.00	23,110.00	-3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,550.00	572.00	-77.6%
TOTAL, EMPLOYEE BENEFITS			383,858.00	381,524.00	-0.6%
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	196,735.00	197,795.00	0.5%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,735.00	202,795.00	0.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	13,000.00	0.0%
Dues and Memberships		5300	550.00	550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,165.00	5,165.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,800.00	76,800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,012.00	58,952.00	-1.8%
Communications		5900	6,200.00	6,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			172,027.00	170,967.00	-0.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,698,432.00	2,714,592.00	0.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2,698,000.00	2,873,582.00	6.5%
5) TOTAL, REVENUES			2,698,000.00	2,873,582.00	6.5%
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		2,698,432.00	2,714,592.00	0.6%
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			2,698,432.00	2,714,592.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(432.00)	158,990.00	-36903.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(432.00)	158,990.00	-36903.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,279,611.72	1,279,179.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,611.72	1,279,179.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,279,611.72	1,279,179.72	0.0%
2) Ending Net Assets, June 30 (E + F1e)			1,279,179.72	1,438,169.72	12.4%
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	1,279,179.72		
d) Unappropriated Amount		9790		1,438,169.72	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

123

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,400.00	1,400.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	44,371.43	45,771.43	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,371.43	45,771.43	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			44,371.43	45,771.43	3.2%
2) Ending Net Assets, June 30 (E + F1e)			45,771.43	47,171.43	3.1%
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	45,771.43		
d) Unappropriated Amount		9790		47,171.43	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	0.0%
TOTAL, REVENUES			1,400.00	1,400.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

128

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,400.00	1,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,400.00	1,400.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	44,371.43	45,771.43	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,371.43	45,771.43	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			44,371.43	45,771.43	3.2%
2) Ending Net Assets, June 30 (E + F1e)			45,771.43	47,171.43	3.1%
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	45,771.43		
d) Unappropriated Amount		9790		47,171.43	

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,043.57	4,043.57	4,043.57	4,043.57
a. Kindergarten	567.59	567.59				
b. Grades One through Three	1,720.44	1,720.44				
c. Grades Four through Six	1,755.54	1,755.54				
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	48.38	48.38	48.38	48.38	48.38	48.38
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95
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)	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 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)	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95	4,091.95
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

ANNUAL BUDGET REPORT:
July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Place: 225 9th Street, Del Mar, CA 92014
Date: June 11, 2009

Public Hearing:

Place: 14085 Mango Drive, Del Mar, CA 9
Date: June 24, 2009
Time: 6:00 p.m.

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Dena Whittington
Telephone: 858-523-6195

Title: Assistant Superintendent of Business Servic
E-mail: dwhittington@dmusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

136

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

137

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$ _____
Less: Amount of total liabilities reserved in budget:	$ _____
Estimated accrued but unfunded liabilities:	$ 0.00

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

_____

_____

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

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

For additional information on this certification, please contact:

Name: Dena Whittington

Title: Assistnat Superintendent of Business Services

Telephone: 858-523-6195

E-mail: dwhittington@dmusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,736,595.00	301	0.00	303	21,736,595.00	305	2,522.00		307	21,734,073.00	309
2000 - Classified Salaries	5,721,265.00	311	0.00	313	5,721,265.00	315	0.00		317	5,721,265.00	319
3000 - Employee Benefits (Excluding 3800)	6,167,279.00	321	141,994.00	323	6,025,285.00	325	282.00		327	6,025,003.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,731,696.00	331	0.00	333	3,731,696.00	335	782,526.00		337	2,949,170.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,331,384.00	341	0.00	343	4,331,384.00	345	413,936.00		347	3,917,448.00	349
				TOTAL	41,546,225.00	365			TOTAL	40,346,959.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC 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 EC 41011	1100	19,074,087.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,285,427.00	380
3. STRS	3101 & 3102	1,558,958.00	382
4. PERS	3201 & 3202	202,230.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	445,383.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,004,923.00	385
7. Unemployment Insurance	3501 & 3502	63,385.00	390
8. Workers' Compensation Insurance	3601 & 3602	254,132.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	61.00	
10. Other Benefits (EC 22310)	3901 & 3902	1,463.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		25,890,049.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		25,890,049.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		64.17%	
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	64.17%
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)	40,346,959.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,175,809.00	301	0.00	303	22,175,809.00	305	0.00		307	22,175,809.00	309
2000 - Classified Salaries	5,436,029.00	311	0.00	313	5,436,029.00	315	0.00		317	5,436,029.00	319
3000 - Employee Benefits (Excluding 3800)	6,236,845.00	321	141,968.00	323	6,094,877.00	325	0.00		327	6,094,877.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,220,532.00	331	0.00	333	3,220,532.00	335	497,107.00		337	2,723,425.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,337,240.00	341	0.00	343	3,337,240.00	345	359,512.00		347	2,977,728.00	349
				TOTAL	40,264,487.00	365			TOTAL	39,407,868.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC 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 EC 41011	1100	19,779,960.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,893,332.00	380
3. STRS	3101 & 3102	1,649,564.00	382
4. PERS	3201 & 3202	195,618.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	441,371.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,994,968.00	385
7. Unemployment Insurance	3501 & 3502	66,158.00	390
8. Workers' Compensation Insurance	3601 & 3602	260,651.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		26,281,622.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		26,281,622.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		66.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	66.69%
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)	39,407,868.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

140

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	1,378,616.49		0.00	1,378,616.49
2. State Lottery Revenue	8560	463,185.00		48,645.00	511,830.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,841,801.49	0.00	48,645.00	1,890,446.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	449,862.00		48,645.00	498,507.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 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. Transfers of Indirect 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)		449,862.00	0.00	48,645.00	498,507.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,391,939.49	0.00	0.00	1,391,939.49

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.

141

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	31,936,826.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,103.34	0.00%	6,103.34	0.00%	6,103.34
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		4,091.95	0.00%	4,091.95	0.00%	4,091.95
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		24,974,562.11	0.00%	24,974,562.11	0.00%	24,974,562.11
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,974,562.11	0.00%	24,974,562.11	0.00%	24,974,562.11
f. Deficit Factor (Form RL, line 16)		0.86906	0.00%	0.86906	0.00%	0.86906
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		21,704,392.95	0.00%	21,704,392.95	0.00%	21,704,392.95
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		10,386,886.05	0.00%	10,386,886.05	0.00%	10,386,886.05
i. Revenue Limit Transfers (Objects 8091 and 8097)		(234,927.00)	0.00%	(234,927.00)	0.00%	(234,927.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		80,474.00	0.00%	80,474.00	0.00%	80,474.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		31,936,826.00	0.00%	31,936,826.00	0.00%	31,936,826.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,766,320.00	0.00%	3,766,320.00	0.00%	3,766,320.00
4. Other Local Revenues	8600-8799	1,906,261.00	0.00%	1,906,261.00	0.00%	1,906,261.00
5. Other Financing Sources	8900-8999	(4,804,044.00)	3.22%	(4,958,835.00)	3.15%	(5,114,973.00)
6. Total (Sum lines A1k thru A5)		32,805,363.00	-0.47%	32,650,572.00	-0.48%	32,494,434.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,696,060.00		20,097,859.00
b. Step & Column Adjustment				401,799.00		409,996.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,696,060.00	2.04%	20,097,859.00	2.04%	20,507,855.00
2. Classified Salaries						
a. Base Salaries				3,222,960.00		3,288,708.38
b. Step & Column Adjustment				65,748.38		67,089.65
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,222,960.00	2.04%	3,288,708.38	2.04%	3,355,798.03
3. Employee Benefits	3000-3999	5,255,051.00	2.04%	5,362,254.00	2.04%	5,471,643.00
4. Books and Supplies	4000-4999	1,973,819.00	2.00%	2,013,295.00	2.00%	2,053,561.00
5. Services and Other Operating Expenditures	5000-5999	2,550,067.00	2.00%	2,601,068.00	2.00%	2,653,089.00
6. Capital Outlay	6000-6999	248,022.00	2.00%	252,982.00	2.00%	258,042.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,674.00	2.00%	24,147.00	2.00%	24,630.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,947,532.00	2.04%	33,618,192.38	2.04%	34,302,497.03
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(142,169.00)		(967,620.38)		(1,808,063.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,540,389.71		9,398,220.71		8,430,600.33
2. Ending Fund Balance (Sum lines C and D1)		9,398,220.71		8,430,600.33		6,622,537.30
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	20,000.00		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,217,214.00		1,241,977.00		1,267,191.00
c. Fund Balance Designations	9775, 9780	4,633,902.49		2,108,386.00		2,108,386.00
d. Undesignated/Unappropriated Balance	9790	3,527,104.22		5,060,237.33		3,226,960.30
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		9,398,220.71		8,430,600.33		6,622,537.30

142

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,217,214.00		1,241,977.00		1,267,191.00
b. Undesignated/Unappropriated Amount	9790	3,527,104.22		5,060,237.33		3,226,960.30
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	1,383,746.19		1,383,746.19		1,383,746.19
3. Total Available Reserves (Sum lines E1 thru E2b)		6,128,064.41		7,685,960.52		5,877,897.49

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Revenues = 0% increase for all revenues for the next two years. 2.04% increase for step and column for certificated and classified. 2.04% increase for benefits associated with step and column. 2% increase in non payroll accounts for inflation. All assumptions are for 2010-2011 and 2011-2012

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	354,310.00	0.00%	354,310.00	0.00%	354,310.00
2. Federal Revenues	8100-8299	672,802.00	0.00%	672,802.00	0.00%	672,802.00
3. Other State Revenues	8300-8599	301,607.00	0.00%	301,607.00	0.00%	301,607.00
4. Other Local Revenues	8600-8799	1,493,516.00	0.00%	1,493,516.00	0.00%	1,493,516.00
5. Other Financing Sources	8900-8999	4,804,044.00	3.22%	4,958,835.00	3.15%	5,114,973.00
6. Total (Sum lines A1 thru A5)		7,626,279.00	2.03%	7,781,070.00	2.01%	7,937,208.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,479,749.00		2,530,335.00
b. Step & Column Adjustment				50,586.00		51,618.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,479,749.00	2.04%	2,530,335.00	2.04%	2,581,953.00
2. Classified Salaries						
a. Base Salaries				2,213,069.00		2,258,215.00
b. Step & Column Adjustment				45,146.00		46,067.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,213,069.00	2.04%	2,258,215.00	2.04%	2,304,282.00
3. Employee Benefits	3000-3999	981,794.00	2.04%	1,001,822.00	2.04%	1,022,259.00
4. Books and Supplies	4000-4999	1,054,198.00	2.00%	1,075,281.00	2.00%	1,096,787.00
5. Services and Other Operating Expenditures	5000-5999	809,294.00	2.00%	825,479.00	2.00%	841,989.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,175.00	2.00%	89,938.00	0.00%	89,938.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,626,279.00	2.03%	7,781,070.00	2.01%	7,937,208.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		168,179.71		168,179.71		168,179.71
2. Ending Fund Balance (Sum lines C and D1)		168,179.71		168,179.71		168,179.71
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	168,179.71				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		168,179.71		168,179.71
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		168,179.71		168,179.71		168,179.71

144

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

145

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	32,291,136.00	0.00%	32,291,136.00	0.00%	32,291,136.00
2. Federal Revenues	8100-8299	672,802.00	0.00%	672,802.00	0.00%	672,802.00
3. Other State Revenues	8300-8599	4,067,927.00	0.00%	4,067,927.00	0.00%	4,067,927.00
4. Other Local Revenues	8600-8799	3,399,777.00	0.00%	3,399,777.00	0.00%	3,399,777.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		40,431,642.00	0.00%	40,431,642.00	0.00%	40,431,642.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				22,175,809.00		22,628,194.00
b. Step & Column Adjustment				452,385.00		461,614.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,175,809.00	2.04%	22,628,194.00	2.04%	23,089,808.00
2. Classified Salaries						
a. Base Salaries				5,436,029.00		5,546,923.38
b. Step & Column Adjustment				110,894.38		113,156.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,436,029.00	2.04%	5,546,923.38	2.04%	5,660,080.03
3. Employee Benefits	3000-3999	6,236,845.00	2.04%	6,364,076.00	2.04%	6,493,902.00
4. Books and Supplies	4000-4999	3,028,017.00	2.00%	3,088,576.00	2.00%	3,150,348.00
5. Services and Other Operating Expenditures	5000-5999	3,359,361.00	2.00%	3,426,547.00	2.00%	3,495,078.00
6. Capital Outlay	6000-6999	248,022.00	2.00%	252,982.00	2.00%	258,042.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	111,849.00	2.00%	114,085.00	0.42%	114,568.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,573,811.00	2.03%	41,399,262.38	2.03%	42,239,705.03
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(142,169.00)		(967,620.38)		(1,808,063.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,708,569.42		9,566,400.42		8,598,780.04
2. Ending Fund Balance (Sum lines C and D1)		9,566,400.42		8,598,780.04		6,790,717.01
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	188,179.71		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,217,214.00		1,241,977.00		1,267,191.00
c. Fund Balance Designations	9775, 9780	4,633,902.49		2,108,386.00		2,108,386.00
d. Undesignated/Unappropriated Balance	9790	3,527,104.22		5,228,417.04		3,395,140.01
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		9,566,400.42		8,598,780.04		6,790,717.01

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	1,217,214.00		1,241,977.00		1,267,191.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	3,527,104.22		5,060,237.33		3,226,960.30
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(20.47)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	1,383,746.19		1,383,746.19		1,383,746.19
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,128,043.94		7,685,960.52		5,877,897.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.10%		18.57%		13.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		4,091.95		4,091.95		4,091.95
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		40,573,811.00		41,399,262.38		42,239,705.03
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		40,573,811.00		41,399,262.38		42,239,705.03
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,217,214.33		1,241,977.87		1,267,191.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,217,214.33		1,241,977.87		1,267,191.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,538.34	5,853.34
2. Inflation Increase	0041	315.00	250.00
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,853.34	6,103.34
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,853.34	6,103.34
b. Revenue Limit ADA	0033	4,091.95	4,091.95
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,951,574.61	24,974,562.11
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, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
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	23,951,574.61	24,974,562.11
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.86906
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	22,072,813.10	21,704,392.95
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	81,478.00	81,478.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	169,852.00	169,852.00
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)	- - -	(88,374.00)	(88,374.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	21,984,439.10	21,616,018.95

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	32,172,757.00	32,172,757.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	32,172,757.00	32,172,757.00
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	1,004.00	1,004.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	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)	- - -	(1,004.00)	(1,004.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	(1,004.00)	(1,004.00)
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	(1,004.00)	

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 Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					0.00	167,774.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					167,774.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,014,864.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,014,864.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	2,182,638.00	2,182,638.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,014,094.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					2,014,094.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
63 OTHER ENTERPRISE FUND								
Expenditure Detail	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	2,014,094.00	2,014,094.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 4,092

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA Original Budget (Use Form RL, Line 5b)	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2006-07)	3,615.84	3,719.67	N/A	Met
Second Prior Year (2007-08)	3,719.67	3,925.23	N/A	Met
First Prior Year (2008-09)	4,085.91	4,091.95	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	4,091.95			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 4,092

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)	3,830	3,845	N/A	Met
Second Prior Year (2007-08)	3,830	4,057	N/A	Met
First Prior Year (2008-09)	4,020	4,020	0.0%	Met
Budget Year (2009-10)	4,100			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

155

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	3,719	3,845	96.7%
Second Prior Year (2007-08)	4,086	4,057	100.7%
First Prior Year (2008-09)	4,092	4,020	101.8%
		Historical Average Ratio:	99.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **100.2%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	4,092	4,100	99.8%	Met
1st Subsequent Year (2010-11)	4,092	4,100	99.8%	Met
2nd Subsequent Year (2011-12)	4,092	4,100	99.8%	Met

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

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

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

Explanation:
(required if NOT met)

156

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,853.34	6,103.34	6,103.34	6,103.34
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.92156	0.86906	0.86906	0.86906
c. Funded BRL per ADA (Step 1a times Step 1b)	5,394.20	5,304.17	5,304.17	5,304.17
d. Prior Year Funded BRL per ADA		5,394.20	5,304.17	5,304.17
e. Difference (Step 1c minus Step 1d)		(90.03)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-1.67%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	4,091.95	4,091.95	4,091.95	4,091.95
b. Prior Year Revenue Limit (Funded) ADA		4,091.95	4,091.95	4,091.95
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-1.67%	0.00%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	32,172,757.00	32,172,757.00	32,172,757.00	32,172,757.00
Percent Change from Previous Year		**0.00%**	**0.00%**	**0.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**-1.00% to 1.00%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**

157

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	32,171,753.00	32,171,753.00	32,171,753.00	32,171,753.00
District's Projected Change in Revenue Limit:		0.00%	0.00%	0.00%
Basic Aid Standard:		**-1.00% to 1.00%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2006-07)	23,098,969.91	26,658,874.21	86.6%
Second Prior Year (2007-08)	25,617,382.41	29,569,665.20	86.6%
First Prior Year (2008-09)	27,632,847.00	33,193,165.00	83.2%
		Historical Average Ratio:	85.5%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.5% to 88.5%**	**82.5% to 88.5%**	**82.5% to 88.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2009-10)	28,174,071.00	32,947,532.00	85.5%	Met
1st Subsequent Year (2010-11)	28,748,821.38	33,618,192.38	85.5%	Met
2nd Subsequent Year (2011-12)	29,335,296.03	34,302,497.03	85.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-1.67%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-11.67% to 8.33%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.67% to 3.33%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	771,518.00		
Budget Year (2009-10)	672,802.00	-12.80%	Yes
1st Subsequent Year (2010-11)	672,802.00	0.00%	No
2nd Subsequent Year (2011-12)	672,802.00	0.00%	No

Explanation: (required if Yes) Reduction in special educaiton revenues

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	4,169,954.00		
Budget Year (2009-10)	4,067,927.00	-2.45%	No
1st Subsequent Year (2010-11)	4,067,927.00	0.00%	No
2nd Subsequent Year (2011-12)	4,067,927.00	0.00%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	3,075,013.00		
Budget Year (2009-10)	3,399,777.00	10.56%	Yes
1st Subsequent Year (2010-11)	3,399,777.00	0.00%	No
2nd Subsequent Year (2011-12)	3,399,777.00	0.00%	No

Explanation: (required if Yes) Increase in local donations from DMSEF

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	3,539,181.00		
Budget Year (2009-10)	3,028,017.00	-14.44%	Yes
1st Subsequent Year (2010-11)	3,088,576.00	2.00%	No
2nd Subsequent Year (2011-12)	3,150,348.00	2.00%	No

Explanation: (required if Yes) Increase in categorical flexible

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

First Prior Year (2008-09)	4,353,505.00		
Budget Year (2009-10)	3,359,361.00	-22.84%	Yes
1st Subsequent Year (2010-11)	3,426,547.00	2.00%	No
2nd Subsequent Year (2011-12)	3,495,078.00	2.00%	No

Explanation: (required if Yes) Reduction in budget related to categorical flexibility

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2008-09)	8,016,485.00		
Budget Year (2009-10)	8,140,506.00	1.55%	Met
1st Subsequent Year (2010-11)	8,140,506.00	0.00%	Met
2nd Subsequent Year (2011-12)	8,140,506.00	0.00%	Met

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

First Prior Year (2008-09)	7,892,686.00		
Budget Year (2009-10)	6,387,378.00	-19.07%	Not Met
1st Subsequent Year (2010-11)	6,515,123.00	2.00%	Met
2nd Subsequent Year (2011-12)	6,645,426.00	2.00%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)

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

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

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

Explanation: Books and Supplies (linked from 6B if NOT met) Increase in categorical flexible

Explanation: **Services and Other Exps** (linked from 6B if NOT met) Reduction in budget related to categorical flexibility

(161)

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	40,573,811.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures and Other Financing Uses	40,573,811.00	405,738.11	1,166,832.00	Met

[1] Fund 01, Resource 8150, objects 8900-8999

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

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

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

162

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	996,184.00	0.00	0.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	6,391,827.29	9,068,053.41	8,736,475.41
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			(20.47)
d. Available Reserves (Lines 1a through 1c)	7,388,011.29	9,068,053.41	8,736,454.94
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,368,516.08	37,543,207.84	42,080,807.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	33,368,516.08	37,543,207.84	42,080,807.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	22.1%	24.2%	20.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**7.4%**	**8.1%**	**6.9%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	1,935,279.14	26,658,874.21	N/A	Met
Second Prior Year (2007-08)	2,117,377.87	29,891,411.06	N/A	Met
First Prior Year (2008-09)	(815,023.00)	33,193,165.00	2.5%	Met
Budget Year (2009-10) (Information only)	(142,169.00)	32,947,532.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

163

9. CRITERION: Fund Balance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 4,092

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2006-07)	6,302,755.00	6,302,755.70	N/A	Met
Second Prior Year (2007-08)	6,162,061.00	8,238,034.84	N/A	Met
First Prior Year (2008-09)	7,763,525.00	10,355,412.71	N/A	Met
Budget Year (2009-10) (Information only)	9,540,389.71			

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

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

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

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

Explanation:
(required if NOT met)

164

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

Percentage Level	District ADA		
5% or $58,000 (greater of)	0	to	300
4% or $58,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	4,092	4,092	4,092
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,573,811.00	41,399,262.38	42,239,705.03
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	40,573,811.00	41,399,262.38	42,239,705.03
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,217,214.33	1,241,977.87	1,267,191.15
6. Reserve Standard - by Amount ($58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,217,214.33**	**1,241,977.87**	**1,267,191.15**

165

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	0.00	1,241,977.00	1,267,191.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	4,764,318.22	2,534,720.84	701,443.81
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(20.47)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	1,383,746.19	1,383,746.19	1,383,746.19
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	6,148,043.94	5,160,444.03	3,352,381.00
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	15.15%	12.47%	7.94%
District's Reserve Standard (Section 10B, Line 7):	**1,217,214.33**	**1,241,977.87**	**1,267,191.15**
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

1166

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2008-09)	(4,847,284.00)			
Budget Year (2009-10)	(4,804,044.00)	(43,240.00)	-0.9%	Met
1st Subsequent Year (2010-11)	(4,958,835.00)	154,791.00	3.2%	Met
2nd Subsequent Year (2011-12)	(5,114,973.00)	156,138.00	3.1%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	0.00	0.00	0.0%	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	0.00	0.00	0.0%	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Budget Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	117,857	99,401	88,175	77,250
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	117,857	99,401	88,175	77,250
Has total annual payment increased over prior year (2008-09)?		**No**	**No**	**No**

170

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Full-time employees must meet the criteria to be eligible

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	2,541,685.00
b. OPEB unfunded actuarial accrued liability (UAAL)	3,005,580.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 01, 2007

5. OPEB Contributions

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	523,118.00	523,118.00	523,118.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	141,968.00	150,000.00	150,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

172

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

74

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 200,929

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

75

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-managment) FTE positions				

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

   If No, complete questions 6 and 7.

Negotiations Settled

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

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

   If Yes, date of Superintendent and CBO certification:

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

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 55,090

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

176

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	19.0	19.0	19.0	19.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits — 18,558

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
4. Amount included for any tentative salary increases	0	0	0

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustements included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

179

SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools
Randolph E. Ward, Ed.D.

May 22, 2009

To: Chief Business Officials
Business Managers

From: Linda Visnick, Executive Director
District Financial Services

Re: 2009-10 Adopted Budget (SACS2009)
Due Date: upon approval, but no later than July 1, 2009

Education Code 42127 requires local educational agencies (LEAs) to file their adopted budget with the County Superintendent of Schools on or before July 1, 2009. Please submit your adopted budget and district certification to Financial Reporting Services immediately upon approval, but no later than **Wednesday, July 1, 2009.**

All districts should use the California Department of Education's SACS2009 Software Version 2009.1.0 for their adopted budget. The software instructions are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

The Legislature and Governor have enacted a 17-month budget, which includes revisions to the 2008-09 Budget Act as well as the 2009-10 Budget Act (SBX3 4). Since that time, the Governor released the May Revise which included two budget proposals depending on the passage of Propositions 1A through 1E. With the defeat of these propositions, the Governor's May Revise, Scenario 2, is the most recent information available for 2008-09 and 2009-10.

The key provisions of the Governor's Revised Budget for 2008-09, Adopted Budget for 2009-10 and the May Revise are in Attachment A. We recommend that these provisions be incorporated in your Estimated Actuals and Adopted Budget. If your district is not able to incorporate the May Revision assumptions, we will look to see if you have a contingency plan to address the amount of potential cuts. We will request that districts provide a written plan of action, including timelines.

Items Required for Budget Submission

- **Fund Data.** Districts are required to submit budget data on the general fund and all other applicable funds of the district.

- **Supplemental Forms.** All districts must submit the following forms:
  - Certification of Budget Adoption (CB), *with original signatures.*
  - Workers' Compensation Certification (CC), *with original signatures.*
  - Average Daily Attendance (A).
  - Revenue Limit Summary (RL).
  - Criteria and Standards Review (01CS). Financial Reporting will provide you with a data sheet to assist in completing form 01CS.

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Jerry R. Rindone John Witt

SERVICE AND LEADERSHIP

- Current Expense Formula (CEA and CEB).
- Any other applicable forms, as listed in the *SACS Software User Guide*, Attachment A. This user guide can be found in the "Calendars and Manuals" folder downloaded as part of the SACS software.
- The ASSET and DEBT forms are not required for the Adopted Budget.

➢ **Multi-Year Projection.** Districts must submit a General Fund multi-year projection for 2009-10, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and include a detailed list of assumptions. Districts have three options for multi-year projections:
- MYP form in the SACS software;
- District model; *or*
- SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). A template of default assumptions based on the Governor's 2009-10 May Revise that will be used unless otherwise instructed by the district, as well as the instructions for using the SDCOE multi-year projection, will be emailed at a later date when we have all of the information.

Note: Whatever model the district chooses to use, you should consider also inputting the final data into SACS Form MYP because this will bring the MYP data into Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

➢ **Multi-Year Revenue Limit Projection Model.** SDCOE has developed a user-friendly tool in Microsoft Excel to assist in calculating the revenue limit for the multi-year projection. A new version of this model will be sent to contracting districts through the BS Upload website.

➢ **Board Packet.** Provide a copy of the packet submitted to your governing board. Please note that the SACS forms are required to be included in the board packet. In addition, any supplementary information submitted to the board must match the SACS forms.

➢ **Budget Assumption Sheet.** In order for us to respond to you quickly on approval status, we request that you provide the information outlined on the Budget Assumption Sheet in Attachment B. This document is available in Microsoft Excel.

➢ **Other Information.** Your Business Advisory Services consultant may request additional information during review of your budget submission.

Technical Review Checklist
Please run the technical review checklist for both estimated actuals and adopted budget. Fatal errors are not acceptable and must be corrected. Warnings are only acceptable if they deal with prior year tax adjustments, Fund 51, or are allowable by the California School Accounting Manual but are not reflected in the SACS software.

Charter Schools
Education Code Section 47604.33 requires charter schools to submit an adopted budget to their chartering agencies by **July 1, 2009**. Chartering agencies are then required to

forward the reports to the county office of education by the same deadline. Please coordinate with your charter schools to ensure timely submission. Although charter schools are not required to use a particular format for the adopted budget, the existing forms in the SACS software are available for their use. A certification page is not required.

Procedures for Submitting Reports
Please ensure that all forms submitted are complete. After completing all necessary forms, send the SACS file to us via the BS Upload website at https://bsupload.sdcoe.net/login.asp. Instructions for using this site are available at http://www.sdcoe.net/business2/dfs/pdf/bsupload_userguide.pdf. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and a signed certification page.

All materials should be received by our office by ***July 1, 2009. The adopted budget is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the Annual Budget report, please call Patricia Fogliano at (858) 292-3663, Brian Thompson at (858) 292-3713 or your Business Advisory Services consultant.

LV: BS: SR

Assumptions for 2008-09 Estimated Actuals

Key provisions of the Governor's May Revision, Scenario 2, for the 2008-09 K-12 Education budget:

- Revenue Limits: One-time reduction of $1.311.6 billion (Approximately $215 per ADA for elementary districts, $258 for high school districts, and $225 for unified districts).

- Revenue Limit Deficit: We will email the deficit as soon as it is known.

- Categorical Programs: Eliminate the High Priority Schools Program for a savings of $114 million. The funds for this program were provided one-year in arrears so this funding was not anticipated to be received until 2009-10.

- Federal American Recovery and Reinvestment Act (ARRA) Funds: There are several sources of one-time ARRA funds. We recommend that school districts only incorporate the funds that are known at this time as discussed below:
  - State Fiscal Stabilization Funds (SFSF)
    - Revenue Limit portion- Include the entitlement shown on CDE's website which is anticipated to be received in June 2009. These funds are subject to ending fund balance accounting so they must be recognized in 2008-09 if received by June 30, 2009.
    - Categorical portion- Do not include these funds in your budget because there is no way to estimate this amount at this time. Since the allocations for the SFSF Categorical Funds will be announced sometime in June, we will take these funds into account when we review your budget.
  - ARRA Title I Funds
    - Include the May 2009 apportionment shown on CDE's website.
    - The funds school districts will receive in May 2009 are actually 2009-10 funds that have been forward funded to 2008-09. School districts may spend these funds in 2008-09. Any funds not spent must be booked as deferred revenue at the end of the year and will not count towards the Title I carryover calculation.
  - ARRA IDEA Special Education Funds
    - Each SELPA has authority over how these funds will be distributed
    - The latest information indicates that 20% of the funds will be received in June 2009. These funds can be incorporated if there has been a decision on how to allocate the funds at the SELPA level.
    - The funds school districts will receive in June 2009 are actually 2009-10 funds that have been forward funded to 2008-09. School districts may spend these funds in 2008-09. Any funds not spent must be booked as deferred revenue at the end of the year.

- Additional Information on State Fiscal Stabilization Funds (SFSF): See US Department of Education guidance for more information: http://www.ed.gov/programs/statestabilization/applicant.html
  - Funding amounts: The state will receive approximately $3.675 billion for K-12 education: $2.6 billion will be distributed in 2008-09 and $1.1 billion in 2009-10. These amounts are subject to change.

- Funding formula: CDE originally intended to provide 50% to restore revenue limit cuts and 50% to restore categorical cuts. The actual ratio for the 2008-09 funds is now about 63% to restore revenue limit cuts and 37% to restore categorical cuts.
- Timing of funding
  - Revenue limit portion will be distributed in June 2009
  - Categorical portion will be announced in June. It is unknown when funds will be released.
  - The remaining 2009-10 funds are contingent on an additional application by CDE and will be announced sometime in 2009-10.
- Funds must be obligated by districts by September 30, 2011
- Funds can be used for:
  - Any purpose authorized under Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), or the Perkins Act. **NOTE:** This includes Title VIII of the ESEA (Federal Impact Aid) which is very flexible. It does not matter whether the district ordinarily receives Federal Impact Aid funds
  - Education activities consistent with state and local requirements- Examples:
    - Salaries of administrators, teachers and support staff
    - Purchasing textbooks, computers, and other equipment
    - Supporting needs of students at risk of academic failure such as Limited English Proficient students, students with disabilities, and gifted students
    - Paying down debt is allowable but not encouraged
  - Modernization, renovation, and repair of public school facilities
  - Construction of school facilities
- Funds cannot be used for:
  - Payment of maintenance costs;
  - Stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public;
  - Purchase or upgrade of vehicles;
  - Improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistical support facilities;
  - Financial assistance for students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to students with disabilities;
  - School modernization, renovation, or repair that is inconsistent with State law; or
  - Restoring or supplementing a rainy day fund.
- Funds will come with reporting requirements which will include:
  - Use of funds
  - Distribution of funds
  - Number of jobs saved or created
  - Tax increases averted
  - Progress towards the education goals outlined in the application for funds: reducing inequities in the distribution of highly qualified teachers,

implementation of a longitudinal data system, and development and implementation of reliable assessments for limited English proficient and children with disabilities
- Facilities projects supported by the funding

SBX3 4 mid-year revisions for the 2008-09 Budget Act:

- Routine Restricted Maintenance: The adopted budget reduces the contribution requirement from 3% to 1% of total General Fund expenditures plus transfers out and uses.

- Deferred Maintenance Match: The local matching contribution normally required for deferred maintenance funding is eliminated for 2008-09 through 2012-13. The deferred maintenance is funded by the state one year in arrears. Funding for which LEAs apply in 2007-08 is appropriated by the state and apportioned to LEAs in 2008-09. Therefore, the 2008-09 local match is not required. The funding allocations are posted on the OPSC web site as follows: http://www.documents.dgs.ca.gov/opsc/SAB_Agenda_Items/2009-04/DMP.pdf.

- Categorical Programs– Funding Reductions: The revised budget includes a 15.4% reduction to numerous categorical programs. See Attachment C for details.

- Categorical Flexibility – Prior Year Ending Balances: The revised budget requires districts to use up to 100% of the balances as of June 30, 2008, in the General Fund or Cafeteria Fund. This flexibility is available in 2008-09 and 2009-10 but CDE's directive is that all transfers must be completed as of 2008-09. Please note that the California Department of Education (CDE) has released a letter dated 4/17/09 entitled Fiscal Issues Relating to Budget Reductions and Flexibility Provisions. This letter is available at: http://www.cde.ca.gov/fg/ac/co/documents/sbx34budgetflex.doc.

- Categorical Flexibility – Current Year Allocations: The revised budget allows school districts to use funds from a specified list of programs for any educational purpose for the period of 2008-09 through 2012-13. A list of programs can be found in Attachment C. In addition, the mega-item flexibility included in Section 12.40 of the 2008-09 Budget Act has been repealed. This provision allowed districts to transfer funds among a specified list of programs.

- Instructional Materials: Districts will not be required to purchase materials under the adoption schedule for 2008-09. However, the following additional requirements apply:
  - School districts must continue to comply with the requirements in Education Code Section 60119 to provide every pupil with standards aligned textbooks and to hold an annual public hearing to determine sufficiency of textbooks.
  - Any instructional materials purchased by a district for grades K-8 must be state-adopted. Instructional materials purchased for grades 9 through 12 must be aligned with state standards.
  - "Sufficiency" means that each pupil has sufficient textbooks and instructional materials in the four core areas and that all pupils within the district who are enrolled in the same course have identical textbooks and instructional materials.

- K-3 Class-Size Reduction: The revised budget changes the penalty structure for fiscal years 2008-09 through 2011-12 for schools exceeding the maximum class size under the class size reduction incentive program as follows:

    - 20.45 to 21.44 5%
    - 21.45 to 22.44 10%
    - 22.45 to 22.94 15%
    - 22.95 to 24.94 20%
    - 24.95 and over 30%

  The district is eligible to receive funding pursuant to the above schedule only if the district was participating in the K-3 CSR program as of December 10, 2008. Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty.

- Lottery: Based on current lottery sales and a projected 10% decrease in sales, the 2008-09 lottery apportionment is projected at $109.50/ADA for unrestricted and $11.50/ADA for the Proposition 20 Instructional Materials.

Reserve for Economic Uncertainties: The revised budget maintains the minimum reserve requirement levels for economic uncertainties. We believe that the current percentages are the bare minimum and that in these times of great economic and budget uncertainty, the need for reserves greater than the minimum is more imperative than ever. The cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required under the Criteria and Standards. The reserves may be especially critical now to meet cash flow needs that guarantee each district's ability to provide adequate cash to meet payroll and other obligations.

Assumptions for 2009-10 Adopted Budget

Key provisions of the Governor's May Revision, Scenario 2 for the 2009-10 K-12 Education budget:

- Revenue Limits: Reduction of $1.425 billion (Approximately $233 per ADA for elementary districts, $279 for high school districts, and $244 for unified districts).

- Revenue Limit Deficit: We will email the deficit as soon as it is known.

- School Year: The Governor has proposed to provide LEAs the flexibility to reduce up to seven days of instructional time at local discretion, limited to no more than three years. Ultimately, school districts would need to renegotiate contracts to realize expenditure savings.

- Federal ARRA Funds: The following one-time federal funding sources will be available in 2009-10:
  - SFSF Funds
    - Revenue Limit portion: The only information available is for the amount that will be received and must be recognized in 2008-09. No information is available on the amount of funds that will be available in 2009-10 so this should not be budgeted.
    - Categorical portion: No information is available on the amount of funds that will be available in 2009-10 so this should not be budgeted. Since the allocations for the SFSF Categorical Funds will be announced sometime in June 2009 and could come in 2009-10, we will take these funds into account when we review your budget.
  - ARRA Title I Funds: A portion of these funds are being distributed in May 2009. The remaining funds are anticipated to be released in September 2009 and can be budgeted.
  - ARRA IDEA Special Education Funds:
    - The first 20% is anticipated to be received in June 2009 and the remainder sometime in 2009-10.
    - These funds can be incorporated in your 2009-10 budget if there has been a decision on how to allocate the funds at the SELPA level.
    - If the total Federal subgrant allocation under the Part B Grants to States program received by an LEA in FY 2009-10 exceeds the amount received by that LEA in FY 2008-09 under the program, the LEA may be eligible to reduce the level of local, or state and local, special education expenditures otherwise required, by up to 50% of this increase. For further guidance on this provision, please consult your SELPA.

Key provisions of SBX3 1 and SBX3 4 for the 2009-10 Budget :

- Categorical Programs – Funding Reductions: The adopted budget includes a further funding reduction of 5.3% to 5.6% for certain categorical programs. Please see Attachment C for details.

- Categorical Flexibility – Current Year Allocations: The ability to use funds from a specified list of programs for any educational purpose would continue in 2009-10.

- Mandates: Districts should not budget any funding for mandates. The 2009-10 Budget Act continued the practice of funding all mandates at $1,000 each and requiring districts to continue performing the mandates. In addition, the following mandates are suspended for 2009-10: School Bus Safety I and II, Law Enforcement Sexual Harassment Training, County Treasury Withdrawals, and Grand Jury Proceedings.

- Routine Restricted Maintenance: The adopted budget reduces the contribution requirement from 3% to 1% of total General Fund expenditures plus transfers out and uses through fiscal year 2012-13.

- Deferred Maintenance Match: Although districts in the deferred maintenance program will receive the State's share of deferred maintenance for the current year 2008-09, the enacted budget eliminates the district matching requirement for the 2008-09 deferred maintenance entitlement. Districts may or may not contribute depending upon the district's budget priorities. However, local bond issues may still require the district to make the deferred maintenance contribution. The adopted budget also eliminates the March 1st reporting deadline.

- Reserve for Economic Uncertainties: The enacted budget maintains the minimum reserve requirement levels for economic uncertainties. As stated above, we encourage districts to maintain a reserve higher than the minimum amount due to the challenges posed by the cash deferrals.

- Instructional Materials: The Instructional Materials flexibility continues into 2009-10. Therefore districts will not be required to purchase materials under the adoption schedule for 2009-10. Other program requirements apply as discussed in the section on 2008-09.

- K-3 Class-Size Reduction: Based on no COLA, Option One is $1,071 per pupil and Option 2 is $535 per pupil. The penalty structure continues on through fiscal year 2011-12 for schools exceeding the maximum class size under the class size reduction incentive program as follows:

    - 20.45 to 21.44 5%
    - 21.45 to 22.44 10%
    - 22.45 to 22.94 15%
    - 22.95 to 24.94 20%
    - 24.95 and over 30%

  Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty.

- State Lottery: The estimates are $109.50 per annual ADA for unrestricted lottery and $11.50 per annual ADA for Proposition 20.

Cash Deferrals for 2008-09 and 2009-10

- Principal Apportionments: For 2008-09, the revised budget moves Revenue Limit payments that were deferred from February to April under AB 1781, to July. For 2009-

10, the adopted budget moves approximately 60% of Revenue Limit payments for July and 45% for August to October instead. Districts should plan that the June P2 apportionment that was normally received in early July will be apportioned at the end of July. These principal apportionment deferrals will continue in 2009-10. The Governor's May Revise proposal included an additional deferral of $641.34 million from 2009-10 to 2010-11.

- K-3 Class-Size Reduction: For 2008-09, the revised budget moves $570 million in CSR payments from February to July. This deferral is ongoing and will continue in 2009-10.

A great deal of emphasis must be placed on cash flow analysis and monitoring in regards to the impact of reduced or deferred apportionments for the current and subsequent years. This makes it even more imperative that districts maintain reserves greater than the State minimum required level.

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	A 2007-08 Base Revenue Limit	B 2008-09 Adjusted Equalization Aid	C 2008-09 COLA Increase 5.66%	D 2008-09 Base R/L (A-1)	E 2008-09 Revenue Limit ADA
	0025	0525	0041	0024	0061
****Elementary School Districts****					
Alpine Union	5,537.68	0.00	315	5,852.68	2,066.01
Bonsall Union	5,537.60	0.00	315	5,852.60	1,710.69
Cajon Valley Union	5,540.89	0.00	315	5,855.89	15,389.03
Cardiff	5,518.54	0.00	315	5,833.54	684.13
Chula Vista Elementary	5,530.25	0.00	315	5,845.25	21,729.05
Dehesa	5,641.73	0.00	315	5,956.73	160.69
Del Mar Union	5,538.34	0.00	315	5,853.34	4,091.95
Encinitas Union	5,541.70	0.00	315	5,856.70	5,239.62
Escondido Union	5,534.60	0.00	315	5,849.60	17,492.93
Fallbrook Union Elementary	5,528.69	0.00	315	5,843.69	5,267.95
Jamul-Dulzura Union	5,534.42	0.00	315	5,849.42	953.73
Julian Union	5,545.61	0.00	315	5,860.61	372.17
La Mesa-Spring Valley	5,542.05	0.00	315	5,857.05	12,434.17
Lakeside Union Elementary	5,537.49	0.00	315	5,852.49	3,840.38
Lemon Grove	5,552.52	0.00	315	5,867.52	3,812.94
National	5,537.48	0.00	315	5,852.48	5,551.00
Rancho Santa Fe	5,513.98	0.00	315	5,828.98	734.86
San Pasqual Union	5,622.21	0.00	315	5,937.21	579.51
San Ysidro	5,562.46	0.00	315	5,877.46	4,670.94
Santee	5,548.11	0.00	315	5,863.11	6,082.48
Solana Beach	5,516.57	0.00	315	5,831.57	2,647.48
South Bay Union	5,541.31	0.00	315	5,856.31	7,716.36
Spencer Valley	6,481.63	0.00	315	6,796.63	0.00
Vallecitos	5,530.60	0.00	315	5,845.60	207.88
****High School Districts****					
Escondido Union High	6,693.53	0.00	379	7,072.53	7,743.30
Fallbrook Union High	6,686.10	0.00	379	7,065.10	3,005.03
Grossmont Union High	6,689.00	0.00	379	7,068.00	18,444.00
Julian Union High	7,045.65	0.00	379	7,424.65	4.99
San Dieguito Union High	6,640.08	0.00	379	7,019.08	12,060.00
Sweetwater Union High	6,659.78	0.00	379	7,038.78	39,073.64
****Unified School Districts****					
Borrego Springs Unified	6,417.14	0.00	329	6,746.14	293.65
Carlsbad Unified	5,775.31	0.00	329	6,104.31	10,257.23
Coronado Unified	5,773.72	0.00	329	6,102.72	2,884.54
Mt. Empire Unified	5,799.35	0.00	329	6,128.35	1,460.52
Oceanside Unified	5,773.66	0.00	329	6,102.66	19,163.29
Poway Unified	5,780.97	0.00	329	6,109.97	32,028.71
Ramona Unified	5,787.41	0.00	329	6,116.41	6,436.19
San Diego Unified	5,786.66	0.00	329	6,115.66	110,088.29
San Marcos Unified	5,770.78	0.00	329	6,099.78	16,413.10
Valley Center-Pauma Unified	6,223.09	0.00	329	6,552.09	4,185.01
Vista Unified	5,776.61	0.00	329	6,105.61	22,324.77
Warner Unified	6,213.01	0.00	329	6,542.01	126.29

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	F 2008-09 Non-Public School ADA 0026, 0535, 0538, 0538	G Comm. Schools ADA (Run by District) 0008	H 2008-09 Special Ed ADA (Run by COE) 0029, 0030	I Comm. Schools ADA (Run by COE) 0028	J 2008-09 Total R/L ADA (A-2) 0033	K 2008-09 Total Base R/L (B-1) 0269
****Elementary School Districts****						
Alpine Union	4.09	5.00	0.00	0.00	2,075.10	12,144,896
Bonsall Union	0.91	0.00	0.09	0.00	1,711.69	10,017,837
Cajon Valley Union	50.60	25.76	0.00	0.00	15,465.39	90,563,623
Cardiff	0.00	0.00	0.00	0.00	684.13	3,990,900
Chula Vista Elementary	18.56	0.00	0.00	0.00	21,747.61	127,120,217
Dehesa	0.00	0.00	0.00	0.00	160.69	957,187
Del Mar Union	0.00	0.00	0.00	0.00	4,091.95	23,951,575
Encinitas Union	3.42	0.00	0.00	0.00	5,243.04	30,706,912
Escondido Union	1.83	32.58	0.00	0.00	17,527.34	102,527,928
Fallbrook Union Elementary	1.86	8.16	0.44	0.00	5,278.41	30,845,392
Jamul-Dulzura Union	0.00	0.00	0.00	0.00	953.73	5,578,767
Julian Union	2.54	0.00	0.00	0.00	374.71	2,196,029
La Mesa-Spring Valley	28.27	6.00	0.00	0.00	12,468.44	73,028,277
Lakeside Union Elementary	9.34	0.00	0.00	0.00	3,849.72	22,530,448
Lemon Grove	8.59	0.00	0.00	0.00	3,821.53	22,422,904
National	2.33	0.00	2.38	0.00	5,555.71	32,514,682
Rancho Santa Fe	0.50	0.00	0.00	0.00	735.36	4,286,399
San Pasqual Union	0.00	0.00	0.00	0.00	579.51	3,440,673
San Ysidro	2.03	11.34	0.00	1.22	4,685.53	27,539,015
Santee	11.17	18.24	0.00	0.00	6,111.89	35,834,683
Solana Beach	0.00	0.00	0.00	0.00	2,647.48	15,438,965
South Bay Union	2.36	0.00	0.00	0.00	7,718.72	45,203,217
Spencer Valley	0.00	0.00	0.00	0.00	0.00	0
Vallecitos	0.00	0.00	0.00	0.00	207.88	1,215,183
****High School Districts****						
Escondido Union High	34.23	0.00	0.49	0.49	7,778.51	55,013,745
Fallbrook Union High	7.86	0.00	1.18	0.00	3,014.07	21,294,706
Grossmont Union High	167.00	49.00	0.00	0.00	18,660.00	131,888,880
Julian Union High	0.00	1.80	0.00	0.00	6.79	50,413
San Dieguito Union High	38.41	0.00	2.16	5.00	12,105.57	84,969,964
Sweetwater Union High	87.97	117.96	28.25	0.00	39,307.82	276,679,097
****Unified School Districts****						
Borrego Springs Unified	0.00	7.10	0.00	0.00	300.75	2,028,902
Carlsbad Unified	22.72	0.00	2.77	0.00	10,282.72	62,768,911
Coronado Unified	8.58	0.00	0.00	0.00	2,893.12	17,655,901
Mt. Empire Unified	5.76	6.05	0.00	0.00	1,472.33	9,022,954
Oceanside Unified	30.70	5.75	7.88	0.00	19,207.62	117,217,574
Poway Unified	117.30	0.00	6.84	0.00	32,152.85	196,452,949
Ramona Unified	15.00	0.00	1.31	0.00	6,452.50	39,466,136
San Diego Unified	399.22	71.37	0.00	0.00	110,558.88	676,140,520
San Marcos Unified	23.55	0.00	3.26	0.00	16,439.91	100,279,834
Valley Center-Pauma Unified	3.57	0.00	0.11	0.00	4,188.69	27,444,674
Vista Unified	69.29	0.00	8.51	0.00	22,402.57	136,781,355
Warner Unified	0.00	0.00	0.00	0.00	126.29	826,190

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	L Allowance For Nec Small Elem School (B-2) 0489	M Allowance For Nec Small High School (B-2) 0489	N 2008-09 Small Elem/High ADA Informational 0543 or 0544	O Total Base R/L Plus Nec Sm. School Allowances (B-3) 0213	P Increase in R/L for Meals for Needy (B-5) 0090
****Elementary School Districts****					
Alpine Union	0	0	0.00	12,144,896	8,772
Bonsall Union	0	0	0.00	10,017,837	0
Cajon Valley Union	0	0	0.00	90,563,623	206,343
Cardiff	0	0	0.00	3,990,900	0
Chula Vista Elementary	0	0	0.00	127,120,217	498,673
Dehesa	0	0	0.00	957,187	0
Del Mar Union	0	0	0.00	23,951,575	0
Encinitas Union	0	0	0.00	30,706,912	0
Escondido Union	0	0	0.00	102,527,928	0
Fallbrook Union Elementary	0	0	0.00	30,845,392	0
Jamul-Dulzura Union	0	0	0.00	5,578,767	41,687
Julian Union	0	0	0.00	2,196,029	0
La Mesa-Spring Valley	0	0	0.00	73,028,277	0
Lakeside Union Elementary	0	0	0.00	22,530,448	0
Lemon Grove	0	0	0.00	22,422,904	0
National	0	0	0.00	32,514,682	303,556
Rancho Santa Fe	0	0	0.00	4,286,399	0
San Pasqual Union	0	0	0.00	3,440,673	0
San Ysidro	0	0	0.00	27,539,015	0
Santee	0	0	0.00	35,834,683	0
Solana Beach	0	0	0.00	15,438,965	0
South Bay Union	0	0	0.00	45,203,217	0
Spencer Valley	271,836	0	27.26	271,836	0
Vallecitos	0	0	0.00	1,215,183	0
****High School Districts****					
Escondido Union High	0	0	0.00	55,013,745	0
Fallbrook Union High	0	0	0.00	21,294,706	0
Grossmont Union High	0	0	0.00	131,888,880	0
Julian Union High	0	1,591,675	185.13	1,642,088	0
San Dieguito Union High	0	0	0.00	84,969,964	0
Sweetwater Union High	0	0	0.00	276,679,097	451,656
****Unified School Districts****					
Borrego Springs Unified	0	1,489,900	147.34	3,518,802	249,416
Carlsbad Unified	0	0	0.00	62,768,911	0
Coronado Unified	0	0	0.00	17,655,901	31,943
Mt. Empire Unified	414,399	0	55.93	9,437,353	0
Oceanside Unified	0	0	0.00	117,217,574	134,507
Poway Unified	0	0	0.00	196,452,949	0
Ramona Unified	0	0	0.00	39,466,136	0
San Diego Unified	0	0	0.00	676,140,520	0
San Marcos Unified	0	0	0.00	100,279,834	0
Valley Center-Pauma Unified	0	0	0.00	27,444,674	0
Vista Unified	0	0	0.00	136,781,355	2,000,900
Warner Unified	0	820,665	62.52	1,646,855	0

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

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	47,784	12,201,452	0.92156	11,244,370
Bonsall Union	32,897	10,050,734	0.92156	9,262,354
Cajon Valley Union	316,490	91,086,456	0.92156	83,941,634
Cardiff	9,256	4,000,156	0.92156	3,686,384
Chula Vista Elementary	445,161	128,064,051	0.92156	118,018,707
Dehesa	8,134	965,321	0.92156	889,601
Del Mar Union	0	23,951,575	0.92156	22,072,813
Encinitas Union	136,650	30,843,562	0.92156	28,424,193
Escondido Union	358,579	102,886,507	0.92156	94,816,089
Fallbrook Union Elementary	107,990	30,953,382	0.92156	28,525,399
Jamul-Dulzura Union	57,777	5,678,231	0.92156	5,232,831
Julian Union	7,491	2,203,520	0.92156	2,030,676
La Mesa-Spring Valley	98,516	73,126,793	0.92156	67,390,727
Lakeside Union Elementary	78,802	22,609,250	0.92156	20,835,780
Lemon Grove	78,178	22,501,082	0.92156	20,736,097
National	113,657	32,931,895	0.92156	30,348,717
Rancho Santa Fe	5,946	4,292,345	0.92156	3,955,653
San Pasqual Union	62,518	3,503,191	0.92156	3,228,401
San Ysidro	95,264	27,634,279	0.92156	25,466,646
Santee	49,335	35,884,018	0.92156	33,069,276
Solana Beach	54,194	15,493,159	0.92156	14,277,876
South Bay Union	156,809	45,360,026	0.92156	41,801,986
Spencer Valley	21,815	293,651	0.92156	270,617
Vallecitos	1,680	1,216,863	0.92156	1,121,412
****High School Districts****				
Escondido Union High	159,144	55,172,889	0.92156	50,845,128
Fallbrook Union High	24,316	21,319,022	0.92156	19,646,758
Grossmont Union High	379,535	132,268,415	0.92156	121,893,281
Julian Union High	9,143	1,651,231	0.92156	1,521,708
San Dieguito Union High	97,728	85,067,692	0.92156	78,394,982
Sweetwater Union High	803,460	277,934,213	0.92156	256,133,053
****Unified School Districts****				
Borrego Springs Unified	7,888	3,776,106	0.92156	3,479,908
Carlsbad Unified	83,105	62,852,016	0.92156	57,921,904
Coronado Unified	98,494	17,786,338	0.92156	16,391,178
Mt. Empire Unified	97,132	9,534,485	0.92156	8,786,600
Oceanside Unified	392,954	117,745,035	0.92156	108,509,114
Poway Unified	657,396	197,110,345	0.92156	181,649,010
Ramona Unified	156,599	39,622,735	0.92156	36,514,728
San Diego Unified	2,262,485	678,403,005	0.92156	625,189,073
San Marcos Unified	237,648	100,517,482	0.92156	92,632,891
Valley Center-Pauma Unified	85,743	27,530,417	0.92156	25,370,931
Vista Unified	458,377	139,240,632	0.92156	128,318,597
Warner Unified	3,865	1,650,720	0.92156	1,521,238

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	U 2008-09 Projected Unemploy Expend 0012	V 1975-76 Actual Unemploy Expend 0526	W Incr. in R/L for Unempl Exp (D-1) 0060	X PERS Reduction to R/L (D-4) 0195	Y 2008-09 Total R/L (E-1) 0088
****Elementary School Districts****					
Alpine Union	36,127	1,031	35,096	-57,234	11,222,232
Bonsall Union	30,932	2,635	28,297	-46,173.00	9,244,478
Cajon Valley Union	62,134	12,009	50,125	-656,299	83,335,460
Cardiff	15,542	1,894	13,648	-36,092	3,663,940
Chula Vista Elementary	374,966	17,999	356,967	-924,612	117,451,062
Dehesa	4,115	360	3,755	-11,267	882,089
Del Mar Union	82,579	1,101	81,478	-169,852	21,984,439
Encinitas Union	105,042	4,755	100,287	-109,881	28,414,599
Escondido Union	296,411	25,890	270,521	-555,781	94,530,829
Fallbrook Union Elementary	96,427	4,890	91,537	-192,348	28,424,588
Jamul-Dulzura Union	16,795	1,305	15,490	-43,119	5,205,202
Julian Union	9,053	397	8,656	-17,669	2,021,663
La Mesa-Spring Valley	246,437	10,464	235,973	-529,184	67,097,516
Lakeside Union Elementary	76,928	3,571	73,357	-132,411	20,776,726
Lemon Grove	68,295	2,079	66,216	-126,441	20,675,872
National	25,379	17,173	8,206	-226,009	30,130,914
Rancho Santa Fe	20,607	479	20,128	-48,417	3,927,364
San Pasqual Union	8,914	65	8,849	-21,712	3,215,538
San Ysidro	93,758	1,867	91,891	-150,439	25,408,098
Santee	108,992	14,023	94,969	-224,456	32,939,789
Solana Beach	23,850	836	23,014	-147,527	14,153,363
South Bay Union	161,429	17,541	143,888	-310,734	41,635,140
Spencer Valley	776	29	747	-1,561	269,803
Vallecitos	11,925	619	11,306	-8,110	1,124,608
****High School Districts****					
Escondido Union High	138,710	4,103	134,607	-340,132	50,639,603
Fallbrook Union High	49,709	1,970	47,739	-113,869	19,580,628
Grossmont Union High	356,735	38,308	318,427	-1,288,630	120,923,078
Julian Union High	5,600	1,005	4,595	-19,482	1,506,821
San Dieguito Union High	206,613	8,744	197,869	-496,976	78,095,875
Sweetwater Union High	567,081	45,635	521,446	-1,634,580	255,019,919
****Unified School Districts****					
Borrego Springs Unified	10,000	68	9,932	-23,359	3,466,481
Carlsbad Unified	166,457	6,591	159,866	-336,289	57,745,481
Coronado Unified	50,455	5,090	45,365	-99,135	16,337,408
Mt. Empire Unified	30,440	3,112	27,328	-75,633	8,738,295
Oceanside Unified	348,069	31,390	316,679	-820,973	108,004,820
Poway Unified	587,507	14,750	572,757	-1,114,267	181,107,500
Ramona Unified	108,274	6,023	102,251	-193,953	36,423,026
San Diego Unified	2,506,768	117,014	2,389,754	-4,388,665	623,190,162
San Marcos Unified	245,306	4,694	240,612	-429,731	92,443,772
Valley Center-Pauma Unified	74,197	3,995	70,202	-173,465	25,267,668
Vista Unified	369,016	19,172	349,844	-822,987	127,845,454
Warner Unified	5,521	1,062	4,459	-15,375	1,510,322

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	Z 2008-09 Projected Local Prop. Taxes + Misc. Tax(if any) 0590	AA Less Charter In-Lieu Taxes 0595	AB 2008-09 Total Local Revenue (E-2) 0126	AC Charter Gen Block Grant Adj. Out - Unified (E-3) 0293	AD 2008-09 State Aid Portion of R/L (E-4) 0111	AE Transfer of Spec Ed To County Office 0452
****Elementary School Districts****						
Alpine Union	4,133,072	0	4,133,072	0	7,089,160	0
Bonsall Union	4,964,884	-290,775	4,674,109	0	4,570,369	-467
Cajon Valley Union	26,946,212	-1,464,104	25,482,108	0	57,853,352	0
Cardiff	5,216,309	0	5,216,309	0	0	0
Chula Vista Elementary	81,133,355	-14,321,538	66,811,817	0	50,639,245	0
Dehesa	746,843	-599,241	147,602	0	734,487	0
Del Mar Union	30,767,297	0	30,767,297	0	0	0
Encinitas Union	33,200,976	0	33,200,976	0	0	0
Escondido Union	35,575,703	-2,378,864	33,196,839	0	61,333,990	0
Fallbrook Union Elementary	15,395,150	0	15,395,150	0	13,029,438	-2,278
Jamul-Dulzura Union	2,726,592	-688,297	2,038,295	0	3,166,907	0
Julian Union	1,658,370	-1,392,431	265,939	0	1,755,724	0
La Mesa-Spring Valley	23,959,569	0	23,959,569	0	43,137,947	0
Lakeside Union Elementary	7,481,927	-523,307	6,958,620	0	13,818,106	0
Lemon Grove	4,936,277	0	4,936,277	0	15,739,595	0
National	4,475,776	-109,646	4,366,130	0	25,764,784	-12,329
Rancho Santa Fe	7,980,489	0	7,980,489	0	0	0
San Pasqual Union	1,175,633	0	1,175,633	0	2,039,905	0
San Ysidro	13,213,697	0	13,213,697	0	12,194,401	0
Santee	10,686,204	0	10,686,204	0	22,253,585	0
Solana Beach	27,557,450	0	27,557,450	0	0	0
South Bay Union	9,096,494	0	9,096,494	0	32,538,646	0
Spencer Valley	217,946	-213,416	4,530	0	265,273	0
Vallecitos	720,153	-228,203	491,950	0	632,658	0
****High School Districts****						
Escondido Union High	27,895,642	-3,146,252	24,749,390	0	25,890,213	-3,028
Fallbrook Union High	12,419,030	0	12,419,030	0	7,161,598	-7,295
Grossmont Union High	81,072,061	-15,631,633	65,440,428	0	55,482,650	0
Julian Union High	1,522,424	-1,382,858	139,566	0	1,367,255	0
San Dieguito Union High	72,156,058	0	72,156,058	0	5,939,817	-13,342
Sweetwater Union High	67,989,587	-445,193	67,544,394	0	187,475,525	-174,593
****Unified School Districts****						
Borrego Springs Unified	2,002,392	-56,456	1,945,936	0	1,520,545	0
Carlsbad Unified	61,456,022	-12,608	61,443,414	0	0	-14,908
Coronado Unified	3,271,715	0	3,271,715	0	13,065,693	0
Mt. Empire Unified	5,476,508	0	5,476,508	0	3,261,787	0
Oceanside Unified	46,055,925	-2,044,987	44,010,938	0	63,993,882	-42,454
Poway Unified	108,500,345	0	108,500,345	0	72,607,155	-36,781
Ramona Unified	18,303,202	0	18,303,202	0	18,119,824	-7,048
San Diego Unified	508,285,221	-53,029,741	455,255,480	0	167,934,682	0
San Marcos Unified	33,482,288	-450,929	33,031,359	0	59,412,413	-17,538
Valley Center-Pauma Unified	15,929,745	0	15,929,745	0	9,337,923	-636
Vista Unified	54,781,801	-6,855,205	47,926,596	0	79,918,858	-45,815
Warner Unified	1,042,488	-237,409	805,079	0	705,243	0

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	AF Transfer of Comm. Sch To County Office	AG 2008-09 Sch Dist of Choice/Basic Aid Charter Adj	AH 2008-09 Total State Aid Object 8011	AI 2008-09 Core Revenue Programs	AJ 2008-09 Remedial Instructional Programs	AK 2008-09 Pupil Prom., Retention & Low STAR
	0458	0266		0374	0379	0394
****Elementary School Districts****						
Alpine Union	0	0	7,089,160	33,795	0	7,653
Bonsall Union	0	0	4,569,902	31,328	8,764	58,398
Cajon Valley Union	0	0	57,853,352	226,000	79,623	168,290
Cardiff	0	3,897	3,897	6,932	0	5,982
Chula Vista Elementary	0	0	50,639,245	248,069	0	244,349
Dehesa	0	0	734,487	1,924	0	7,642
Del Mar Union	0	0	0	0	0	0
Encinitas Union	0	300,518	300,518	89,780	0	77,656
Escondido Union	0	0	61,333,990	96,166	120,809	383,441
Fallbrook Union Elementary	0	0	13,027,160	39,172	55,724	87,913
Jamul-Dulzura Union	0	0	3,166,907	14,131	1,671	11,684
Julian Union	0	0	1,755,724	5,994	3,617	7,316
La Mesa-Spring Valley	0	0	43,137,947	215,055	105,017	231,021
Lakeside Union Elementary	0	0	13,818,106	66,305	30,851	76,336
Lemon Grove	0	0	15,739,595	0	20,727	0
National	0	0	25,752,455	3,415	0	83,346
Rancho Santa Fe	0	0	0	0	0	0
San Pasqual Union	0	0	2,039,905	4,572	0	0
San Ysidro	-6,608	0	12,187,793	18,719	44,772	112,639
Santee	0	0	22,253,585	11,658	5,112	5,272
Solana Beach	0	0	0	45,236	0	0
South Bay Union	0	0	32,538,646	134,308	0	119,022
Spencer Valley	0	0	265,273	0	0	0
Vallecitos	0	0	632,658	5,994	7,014	14,981
****High School Districts****						
Escondido Union High	-3,194	0	25,883,991	136,830	652,136	0
Fallbrook Union High	0	0	7,154,303	51,204	274,781	0
Grossmont Union High	0	0	55,482,650	232,568	2,458,749	0
Julian Union High	0	0	1,367,255	0	8,902	0
San Dieguito Union High	-32,343	0	5,894,132	120,894	493,590	0
Sweetwater Union High	0	0	187,300,932	702,137	3,663,506	863,582
****Unified School Districts****						
Borrego Springs Unified	0	0	1,520,545	7,501	60,018	24,455
Carlsbad Unified	0	0	-14,908	116,935	259,680	83,645
Coronado Unified	0	0	13,065,693	30,715	47,564	15,963
Mt. Empire Unified	0	0	3,261,787	0	50,218	12,335
Oceanside Unified	0	0	63,951,428	278,070	360,587	23,935
Poway Unified	0	0	72,570,374	541,212	627,653	77,277
Ramona Unified	0	0	18,112,776	97,756	187,582	115,552
San Diego Unified	0	0	167,934,682	1,939,741	3,428,247	1,155,283
San Marcos Unified	0	0	59,394,875	276,414	421,674	138,649
Valley Center-Pauma Unified	0	0	9,337,287	50,896	195,610	36,849
Vista Unified	0	0	79,873,043	366,678	571,591	570,139
Warner Unified	0	0	705,243	5,994	1,394	0

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	AL 2008-09 Apprentice Allowance	AM 2008-09 Community Day School	AN 2008-09 Total in Object 8311	AO 2008-09 Total in Object 8011+8311	AP Impact of Deficit (T - R)
	0570	0578			
****Elementary School Districts****					
Alpine Union	0	71,602	113,050	7,202,210	-957,082
Bonsall Union	0	0	98,490	4,668,392	-788,380
Cajon Valley Union	0	107,010	580,923	58,434,275	-7,144,822
Cardiff	0	0	12,914	16,811	0
Chula Vista Elementary	0	0	492,418	51,131,663	-10,045,344
Dehesa	0	0	9,566	744,053	-75,720
Del Mar Union	0	0	0	0	0
Encinitas Union	0	0	167,436	467,954	0
Escondido Union	0	113,651	714,067	62,048,057	-8,070,418
Fallbrook Union Elementary	0	31,471	214,280	13,241,440	-2,427,983
Jamul-Dulzura Union	0	0	27,486	3,194,393	-445,400
Julian Union	0	0	16,927	1,772,651	-172,844
La Mesa-Spring Valley	0	49,719	600,812	43,738,759	-5,736,066
Lakeside Union Elementary	0	0	173,492	13,991,598	-1,773,470
Lemon Grove	0	0	20,727	15,760,322	-1,764,985
National	0	0	86,761	25,839,216	-2,583,178
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	0	0	4,572	2,044,477	-274,790
San Ysidro	0	45,089	221,219	12,409,012	-2,167,633
Santee	0	72,524	94,566	22,348,151	-2,814,742
Solana Beach	0	0	45,236	45,236	0
South Bay Union	0	0	253,330	32,791,976	-3,558,040
Spencer Valley	0	0	0	265,273	-23,034
Vallecitos	0	0	27,989	660,647	-95,451
	0	0			
****High School Districts****	0	0			
Escondido Union High	0	0	788,966	26,672,957	-4,327,761
Fallbrook Union High	0	0	325,985	7,480,288	-1,672,264
Grossmont Union High	547,894	180,911	3,420,122	58,902,772	-10,375,134
Julian Union High	0	74,625	83,527	1,450,782	-129,523
San Dieguito Union High	0	0	614,484	6,508,616	-6,672,710
Sweetwater Union High	30,445	450,767	5,710,437	193,011,369	-21,801,160
	0	0			
****Unified School Districts****	0	0			
Borrego Springs Unified	0	14,034	106,008	1,626,553	-296,198
Carlsbad Unified	0	0	460,260	445,352	0
Coronado Unified	0	0	94,242	13,159,935	-1,395,160
Mt. Empire Unified	0	71,210	133,763	3,395,550	-747,885
Oceanside Unified	518,053	22,684	1,203,329	65,154,757	-9,235,921
Poway Unified	0	0	1,246,142	73,816,516	-15,461,335
Ramona Unified	0	0	400,890	18,513,666	-3,108,007
San Diego Unified	0	273,778	6,797,049	174,731,731	-53,213,932
San Marcos Unified	0	0	836,737	60,231,612	-7,884,591
Valley Center-Pauma Unified	0	0	283,355	9,620,642	-2,159,486
Vista Unified	0	0	1,508,408	81,381,451	-10,922,035
Warner Unified	0	0	7,388	712,631	-129,482

The FISCAL REPORT an informational update

Copyright © 2009 School Services of California, Inc.

Volume 29 For Publication Date: January 23, 2009 No. 2

What Happens With a Qualified or Negative Budget?

When a school district files an interim budget report with the county office of education (COE), that report indicates one of three levels of certification:

- "Positive," meaning that the district is able to meet its financial obligations for the remainder of the fiscal year and subsequent two fiscal years
- "Qualified," meaning that the district may not be able to meet its financial obligations for the current year or two subsequent fiscal years
- "Negative," meaning that the district will not be able to meet its financial obligations for the remainder of the current year or the subsequent year

The COE then has the responsibility of reviewing the report and either confirming or changing the certification. It is also possible for a school district that does not maintain its required reserve levels to run out of cash for operations. What follows is a description of what happens to the district if any of these conditions occur. Note that the interventions get more severe with each condition below.

Budget is Certified as "Qualified"

Whether the district self-certifies as "qualified" or the COE changes the certification from "positive" to "qualified," interventions are triggered, and one or more of the following may be enacted by the COE according to Education Code Section 42127.6:

- Assign a fiscal expert to provide assistance to the district in resolving its budgetary issues; if outside assistance is required, the cost is paid for by the COE
- Conduct a financial study of the district, including a review of internal controls; if outside assistance is required, the cost is split between the district (75%) and the COE (25%)
- Require the district to:
    - Submit projections of all fund and cash balances as of June 30 of the current year and subsequent years as specified
    - Encumber all contracts and other obligations
    - Prepare appropriate cash flow analyses
    - Prepare monthly or quarterly budget revisions
    - Appropriately record all receivables and payables
    - Submit a proposal to address the financial issues causing the "qualified" statu
- Withhold compensation of the members of the governing board and the superintendent for failure to provide requested financial information
- Assign the Fiscal Crisis and Management Assistance Team (FCMAT) to review and make recommendations to improve the teacher hiring process, teacher retention rate, extent of teacher misassignment, and provision of highly qualified teachers; the district must then follow the recommendations or show good cause for not doing so

Once the district's financial situation improves to the point where a subsequent budget indicates that the district will once again meet its financial obligations for the current and subsequent two years, the district's

budget certification can then be upgraded back to "positive."; however, if the district's financial situation worsens, the district will eventually be certified as "negative."

Budget is Certified as "Negative"

Once a district either self-certifies as "negative" or receives a "negative" certification from the COE, significant interventions are available. The COE must choose to enact one or more of the following:

- Develop and impose, in consultation with the Superintendent of Public Instruction (SPI) and the district board, a revised budget that will enable the district to meet its financial obligations in the current year
- Stay or rescind any action of the district's board that is inconsistent with the ability of the school district to meet its obligations
- Assist in developing, in consultation with the district's board, a financial plan that will enable the district to meet its obligations
- Assist in developing, in consultation with the district's board, a budget for the subsequent fiscal year
- Appoint a fiscal advisor to perform any or all of the above duties on the COE's behalf

The costs of the above interventions, plus any other costs associated with improving the district's financial status, are shared by the district (75%) and the COE (25%).

Cash is Exhausted

If the district is unable to pay its employees and other debts as they come due, there are some choices:

- The district may transfer cash from another fund to its General Fund
- The district may borrow cash using Tax and Revenue Anticipation Notes (TRANs)
- The district may borrow cash from the COE, as long as the COE has the funds available
- The district may borrow cash from the county treasurer

All of the above are local borrowing options, and they require that the district pay back the cash borrowed within specified time frames-a year at the longest. Before borrowing locally, the district will likely need to implement sufficient budget reductions to demonstrate that the local borrowing can be paid back in time and that the district can meet its other obligations as well.

If the district is unable to borrow locally, then the only other option is to request a loan from the state of California, which comes with significant strings attached. Loans are extremely rare and remove elements of local control for many years, until the loan is fully repaid. Some of the more onerous provisions are:

- The district's board loses all of its powers and becomes advisory only.
- The state assigns a State Administrator, who replaces the district's superintendent and assumes the powers of both the board and the superintendent.
- The district pays the cost of the State Administrator, as well as any additional staff or other expenses that the Administrator deems necessary in order to ensure fiscal recovery.
- The State Administrator reports directly to the state-not the community or the board.
- The State Administrator's job is to restore fiscal solvency as soon as possible so that the loan can be paid back to the state, but the district will be under the oversight of a State Administrator or Trustee until the loan is paid in full-often a period of 15 years or more.
- The State Administrator cannot set aside any contractual obligations that the district has already entered into, including vendor contracts and bargaining unit contracts, without renegotiating them. If modifying provisions of these contracts is critical to gaining fiscal solvency, the State Administrator has the power to invoke the timelines available in the contracts or by law, including the ability to use the impasse/factfinding process to unilaterally impose changes in collective bargaining agreements.

- Loans cannot be granted by the state except by passage of a specific piece of legislation, which is then signed by the Governor. The districts that have received loans have been required by the legislation granting the loan to undergo a comprehensive study of these areas of local governance:
    - Community relations and governance
    - Pupil achievement
    - Financial management
    - Personnel management
    - Facilities management
- Then, every six months, the district undergoes a follow-up study of the five areas to measure the district's progress in meeting the standards established. In the areas where the district has progressed enough in meeting the standards, the board receives its powers back and a superintendent is hired to administer those areas. It is normally several years before the board regains any of its powers. The State Administrator/State Trustee remains, and has stay or rescind power over board action that affects finances until the state loan is paid off.
- The typical state loan is established to be a 20-year payback. The district remains under some level of state control until that payback is complete. Generally, recovery costs more, takes longer, and has a greater impact on students, employees, and the community if a state loan is required.
- Ultimately, the district will regain fiscal solvency. It will do so by reducing its expenditures to match its revenues and rebuilding its reserves. It will not be an easy process, but the expenditure reductions will be made. If the appropriate actions are not taken locally, the same actions to reduce costs will be taken by the state. In the long term, taking these actions locally and avoiding a state loan will result in greater local control, less outside intervention, and better long-term outcomes for students and employees.

Conclusion

The interventions above come at additional expense and additional work on behalf of the district, at the very least. While your district should do what can be done locally to maintain a "positive" certification on your budget, that may not be possible in a situation such as the one we find ourselves in now. A number of districts in California have needed these interventions and many times the actions have helped these districts to avoid a state loan. Remember that, if you need them, the interventions are there to help your district with its financial recovery. The more quickly your district's financial issues are resolved, the better off your students and employees will be.

-Sheila Vickers

posted 01/19/2009

2009 SSC School District and County Office Financial Projection Dartboard
2009-10 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2009-10 May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts, and this resulted in changes to virtually every factor for 2008-09 and thereafter. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Statutory COLA (use for K-12 and COE Revenue Limits)	5.66%	4.25%	0.90%	2.40%	2.60%	3.10%
Revenue Limit Deficits:						
Eliminates COLA	0.94643	0.90785	0.90785	0.90785	0.90785	0.90785
Further RL Cut	0.93585	0.90359	0.90359	0.90359	0.90359	0.90359
Total Deficit %	11.428%	17.967%	17.967%	17.967%	17.967%	17.967%
Net Revenue Limit Change: K-12	-6.41%	-3.45%	0.90%	2.40%	2.60%	3.10%
Revenue Limit Deficits - COEs:						
Eliminates COLA	0.94643	0.90785	0.90785	0.90785	0.90785	0.90785
Further RL Cut	0.97378	0.96142	0.96142	0.96142	0.96142	0.96142
Total Deficit %	7.839%	12.717%	12.717%	12.717%	12.717%	12.717%
Net Revenue Limit Change: COEs	-2.62%	-1.27%	0.90%	2.40%	2.60%	3.10%
Special Education COLA (on state and local share only)[1]	0.00%	0.00%	0.90%	2.40%	2.60%	3.10%
State Categorical Funding (including adult education and ROC/P)[1]						
Tier I	0.00%	0.00%	0.90%	2.40%	2.60%	3.10%
Tier II	-15.38%	-4.46%	0.90%	2.40%	2.60%	3.10%
Tier III	-15.38%	-4.46%	0.90%	2.40%	2.60%	3.10%
California CPI	1.40%	0.90%	1.70%	2.10%	2.70%	3.00%
California Lottery[2] Base	$109.50	$109.50	$109.50	$109.50	$109.50	$109.50
California Lottery[2] Prop 20	$11.50	$11.50	$11.50	$11.50	$11.50	$11.50
Interest Rate for Ten-Year Treasuries	3.00%	3.40%	3.70%	4.00%	4.40%	4.60%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2008-09 Statewide Average (est.)	$5,882	$7,069	$6,150
2009-10 Inflation Increase @ 4.25% COLA	$250	$300	$261
2009-10 Statewide Average (est.)	$6,132	$7,369	$6,411

2009-10 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	$5,048	$5,125	$5,273	$6,119
Categorical Block Grant (est.)[3]	$401	$401	$401	$401
Total	$5,449	$5,526	$5,674	$6,520

[1] The categorical cut percentages are based on the amount of cuts from prior-year funding.

[2] The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials.

[3] The charter school categorical block grant rates provided by the Department of Finance shown do not include Economic Impact Aid funding, which is provided separately.

© 2009 by School Services of California, Inc.

2008-2009 SELPA FUNDING- Estimated P-2

6/11/09

The prior year base figures do not take into consideration the contribution to the Extraordinary Cost Pool.

Section 1

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
2007-2008 Apportionments											
07-08 Base	65,720,199										
07-08 Supplement to base	259,990										
07-08 COLA before deficit	2,174,337										
07-08 Growth before deficit	494,949										
07-08 Total / ADA Apportionment	68,649,475										
07-08 Total per SELPA distrib.	71,345,200	936,013	407,546	1,961,309	2,987,645	3,201,635	408,553	1,455,314	136,244	1,645,256	5,651,434
07-08 Base Deficit	-	-	-	-	-	-	-	-	-	-	-
Less	-	-	-	-	-	-	-	-	-	-	-
less Out Of Home Care	2,695,724	5,043	-	-	4,795	11,100	1,705	1,137	-	34,870	5,687
Unit Adjustment- ESTIMATE						-					138,949
Without Equalization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
07-08 w/o def, Out of Home Care,Equz	68,649,476	930,970	407,546	1,961,309	2,982,850	3,190,535	406,848	1,454,177	136,244	1,610,386	5,784,696
Proportional Base	100.00%	930,970	407,546	1,961,309	2,982,850	3,190,535	406,848	1,454,177	136,244	1,610,386	5,784,696
07-08 K-12 ADA	108,860.11	1,818.12	688.93	4,091.95	5,489.58	5,277.97	735.36	2,647.48	304.31	3,012.45	12,033.59
Percent of SELPA ADA		1.67%	0.63%	3.76%	5.04%	4.85%	0.68%	2.43%	0.28%	2.77%	11.05%
07-08 base Rate per ADA	630.62103	512.05	591.56	479.31	543.37	604.50	553.26	549.27	447.72	534.58	480.71
2008-09 Total Base Funding	68,649,475	930,970	407,546	1,961,309	2,982,850	3,190,535	406,848	1,454,177	136,244	1,610,386	5,784,696
08-09 Deductions:											
Local Prop. Taxes per State (08-09)	3,641,068	61,464	23,081	131,501	183,908	176,766	24,709	88,699	10,195	100,845	402,775
Part B Federal IDEA (08-09)	17,312,056	304,221	118,546	525,603	745,557	754,126	72,842	524,175	34,278	387,061	1,606,803
Total State Base Entitlement	47,696,351	565,285	265,919	1,304,205	2,053,385	2,259,643	309,297	841,303	91,771	1,122,480	3,775,118
	1.00000000										
2008-09 Base Apportionment	47,696,351	565,285	265,919	1,304,205	2,053,385	2,259,643	309,297	841,303	91,771	1,122,480	3,775,118

Section 2 - COLA Per K-12 ADA

08-09 COLA rate per ADA	-										
07-08 SELPA ADA	108,860.11										
COLA entitlement- Not being funded	-										
NCCSE plan of distribution:											
To Consortium Programs: 0	-										
Balance per ADA distribution	-	-	-	-	-	-	-	-	-	-	-
	-										

Section 3 - Growth

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
2008-09 Estimated	109,727.46	1,807.86	708.73	4,157.27	5,362.03	5,394.20	731.19	2,663.62	334.23	2,984.44	12,073.00
2007-08	108,860.11	1,818.12	688.93	4,091.95	5,489.58	5,277.97	735.36	2,647.48	304.31	3,012.45	12,033.59
08-09 Growth	867.35	(10.26)	19.80	65.32	(127.55)	116.23	(4.17)	16.14	29.92	(28.01)	39.41
Percentage Growth	0.80%	-0.56%	2.87%	1.60%	-2.32%	2.20%	-0.57%	0.61%	9.83%	-0.93%	0.33%
Statewide Average Rate	465.44										
Growth Entitlement	403,700										
NCCSE Plan of Distribution:	403,700										
full growth to day treatment	4,505.46										
Growth to districts at rate $422.67	362,511										
Balance to SELPA	36,683										

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
District Growth Distribution @ SELPA Average	422.6700	(4,337)	8,369	27,609	(53,912)	49,127	(1,763)	6,822	12,646	(11,839)	16,657

Section 4 - New Regional Class Funding (No Amount for 2008-09)

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
2008-09 Funding	$ -										
New Regionalized Classes		-	-	-	-	-	-	-	-	-	-
Total Per 2007-08 ADA	$ -										

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc.	Units & Consortium Progs.	Total
5,223,355	12,061,694	8,259,278	19,174,152	63,509,428	353,828	-	-	7,481,944	71,345,200
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-				-
10,035	931,379	208,105	1,481,868	2,695,724	-	-	-	-	2,695,724
-			(138,949)	-				-	-
$0	$0	$0	$0	-					
5,213,320	11,130,315	8,051,173	17,553,335	60,813,704	353,828	-	-	7,481,944	68,649,476
5,213,320	11,130,314	8,051,173	17,553,334	60,813,703	353,828	-	-	7,481,944	68,649,475
10,279.95	20,186.16	16,661.08	25,598.43	108,825.36	34.75				108,860.11
9.44%	18.54%	15.31%	23.51%	99.97%	0.03%				100.00%
507.13	551.38	483.23	685.72		10,182.10				
5,213,320	11,130,314	8,051,173	17,553,334	60,813,703	353,828			7,481,944	68,649,475
344,581	676,290	557,928	858,326	3,641,068	-	-	-	-	3,641,068
1,405,417	3,260,740	2,873,678	4,699,009	17,312,056					17,312,056
3,463,322	7,193,284	4,619,567	11,995,999	39,860,579	353,828	-	-	7,481,944	47,696,351
3,463,322	7,193,284	4,619,567	11,995,999	39,860,579	353,828	-	-	7,481,944	47,696,351

								-	-
-	-	-	-	-	-				-

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt	RS/PS	Low Inc.	Consortium Progs.	Total
10,303.06	20,501.00	17,143.00	25,519.40	109,683.03	44.43				109,727.46
10,279.95	20,186.16	16,661.08	25,598.43	108,825.36	34.75				108,860.11
23.11	314.84	481.92	(79.03)	857.67	9.68	-	-	-	867.35
0.22%	1.56%	2.89%	-0.31%	0.79%	27.86%				0.80%

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt	RS/PS	Low Inc.	Units & Consortium Progs.	Total
9,768	133,073	203,693	(33,404)	362,511	4,505	-	-	36,683	403,700

Carlsbad	Oceanside	San Marcos	Vista	Totals	Units & Consortium Progs.	
-	-	-	-	-	-	-

203

Section 5 - Prog. Specialist/Regionalized Services

RS/PS Rate per ADA	15.094132
2008-09 ADA per State	109,727.46
RS/PS Apport. before proration	1,656,241

Section 6 - Low Incidence

Low Incidence count	771
Low Incidence Rate	372.2097
Low Inc. Apportionment	286,974

Section 7 - Out of Home Care Funding

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Based on 2007-08 information	2,745,677	5,136	-	-	4,884	11,306	1,737	1,158	-	35,516	5,792
Amounts subject to change											
	-										

Section 8 - Supplemental to Base

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Per-ADA allocation	2.00		-	-	-	-	-	-	-	-	-
	-										
	-	3,641	1,379	8,194	10,992	10,568	1,472	5,301	609	6,032	24,096
	217,978										

Section 09 - 2008-09 Apportionment Summary

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
State Base Apportionment	47,696,351	565,285	265,919	1,304,205	2,053,385	2,259,643	309,297	841,303	91,771	1,122,480	3,775,118
COLA	-	-	-	-	-	-	-	-	-	-	-
Growth	403,700	(4,337)	8,369	27,609	(53,912)	49,127	(1,763)	6,822	12,646	(11,839)	16,657
less: New Reg Class assessment	-	-	-	-	-	-	-	-	-	-	-
Subtotal, Apportionments	48,100,051	560,948	274,288	1,331,814	1,999,474	2,308,770	307,534	848,125	104,418	1,110,641	3,791,775
Other St, NPS, RS/PS, L.I.	4,906,869	8,777	1,379	8,194	15,876	21,874	3,209	6,459	609	41,548	29,888
Total State before adjustments	**53,006,922**	**569,725**	**275,667**	**1,340,007**	**2,015,350**	**2,330,645**	**310,744**	**854,584**	**105,027**	**1,152,190**	**3,821,663**
Federal Loc Assist. (07-08)	17,312,056	304,221	118,546	525,603	745,557	754,126	72,842	524,175	34,278	387,061	1,606,803
Property Taxes per State (07-08)	3,641,068	61,464	23,081	131,501	183,908	176,766	24,709	88,699	10,195	100,845	402,775
Total Available	**73,960,045**	**935,410**	**417,294**	**1,997,111**	**2,944,815**	**3,261,537**	**408,295**	**1,467,458**	**149,500**	**1,640,096**	**5,831,241**
07-08 Total	73,266,333	936,013	407,546	1,890,762	2,987,332	3,200,401	409,398	1,455,269	136,245	1,642,834	5,646,325
Diff.	**693,712**	(603)	9,748	106,349	(42,517)	61,136	(1,103)	12,190	13,256	(2,739)	184,916
Percent Increase	0.95%	-0.06%	2.39%	5.62%	-1.42%	1.91%	-0.27%	0.84%	9.73%	-0.17%	3.27%

Notes:

Transfer of Unit from Vista to San Dieguito has been approved by Vista.

Without Equalization.

The distribution of Property Taxes and Local Assistance have been revised.

COLA is not being funded.

The 08-09 data is based on our SELPA spreadsheet with estimated P-2 ADA figures.

Growth funds are being distributed based on the SELPA average of $422.67 per ADA with balance going to the SELPA. As agreed on July 15, 2C

No amount is needed to fund New Regionalized Classes or Programs.

Out of Home Care Funding is based on 2007-08 bed/pupil counts . Amounts are subject to change. Entitlement will be based on actual bed coun

The 2008-09 Supplement to the Base was certified at $2.0023647081 per ADA.

Funding Sources Outside AB602:

Mental Health Funds of $5.20 will be allocated based on 2008-09 P-2 ADA.

Mental Health	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito

									Total
						1,656,241			1,656,241

									Total
							286,974		286,974

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt			Consortium Progs.	
10,221	948,638	211,961	1,509,328	2,745,677	-			-	2,745,677
-	-	-	-	-	-				-
Carlsbad	**Oceanside**	**San Marcos**	**Vista**	**Totals**	**Day Treatmt**				
20,584	40,420	33,362	51,257	217,908	70				217,978

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt	RS/PS	Low Inc.	Consortium Progs.	Total
3,463,322	7,193,284	4,619,567	11,995,999	39,860,579	353,828	-	-	7,481,944	47,696,351
-	-	-	-	-	-			-	-
9,768	133,073	203,693	(33,404)	362,511	4,505			36,683	403,700
-	-	-	-	-	-			-	-
3,473,090	7,326,358	4,823,260	11,962,596	40,223,091	358,334	-	-	7,518,627	48,100,051
30,805	989,058	245,323	1,560,585	2,963,585	70	1,656,241	286,974	-	4,906,869
3,503,895	**8,315,416**	**5,068,582**	**13,523,182**	**43,186,678**	**358,403**	**1,656,241**	**286,974**	**7,518,627**	**53,006,922**
1,405,417	3,260,740	2,873,678	4,699,009	17,312,056					17,312,056
344,581	676,290	557,928	858,326	3,641,068	-	-	-	-	3,641,068
5,253,893	**12,252,446**	**8,500,188**	**19,080,517**	**64,139,801**	**358,403**	**1,656,241**	**286,974**	**7,518,627**	**73,960,045**
5,225,110	12,024,203	8,247,524	19,123,500	63,339,224	353,828	1,643,317	277,815	7,481,944	73,266,333
28,783	228,243	252,664	(42,983)	800,577	4,575	12,924	9,158	36,683	693,712
0.55%	1.90%	3.06%	-0.22%	1.26%	1.29%	0.79%	3.30%	0.49%	0.95%

)08 by the Finance Committee.

ıts/pupil counts as of April 1, 2009. This information will be available at P-2.

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc.	Progs.	Total

2009-2010 SELPA FUNDING EXHIBIT, Very Preliminary - WITHOUT Equalization

6/11/09

Section 1

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
2008-2009 Apportionments											
08-09 Base	68,649,476										
08-09 Supplement to base	217,978										
08-09 COLA before deficit	-										
08-09 Growth before deficit	403,700										
08-09 Total / ADA Apportionment	69,271,154										
08-09 Total per SELPA distrib.	72,016,831	935,410	417,294	1,997,111	2,944,815	3,261,537	408,295	1,467,458	149,500	1,640,096	5,831,241
08-09 Base Deficit	-	-	-	-	-	-	-	-	-	-	-
Less	-	-	-	-	-	-	-	-	-	-	-
less Out Of Home Care	2,745,677	5,136	-	-	4,884	11,306	1,737	1,158	-	35,516	5,792
Unit Adjustment- ESTIMATE						-					-
Without Equalization		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
08-09 w/o def, Out of Home Care,Equz	69,271,154	930,274	417,294	1,997,111	2,939,931	3,250,231	406,558	1,466,300	149,500	1,604,580	5,825,449
Proportional Base	100.00%	930,274	417,294	1,997,111	2,939,931	3,250,231	406,558	1,466,300	149,500	1,604,580	5,825,449
08-09 K-12 ADA	109,727.46	1,807.86	708.73	4,157.27	5,362.03	5,394.20	731.19	2,663.62	334.23	2,984.44	12,073.00
Percent of SELPA ADA		1.65%	0.65%	3.79%	4.89%	4.92%	0.67%	2.43%	0.30%	2.72%	11.00%
08-09 base Rate per ADA	631.30190	514.57	588.79	480.39	548.29	602.54	556.02	550.49	447.30	537.65	482.52
2009-10 Total Base Funding	69,271,154	930,274	417,294	1,997,111	2,939,931	3,250,231	406,558	1,466,300	149,500	1,604,580	5,825,449
09-10 Deductions:											
Local Prop. Taxes per State (08-09)	3,641,068	61,464	23,081	131,501	183,908	176,766	24,709	88,699	10,195	100,845	402,775
Part B Federal IDEA (08-09)	17,312,056	304,221	118,546	525,603	745,557	754,126	72,842	524,175	34,278	387,061	1,606,803
Total State Base Entitlement	48,318,030	564,589	275,667	1,340,007	2,010,466	2,319,339	309,007	853,426	105,027	1,116,674	3,815,871
	1.00000000										
2009-10 Base Apportionment	48,318,030	564,589	275,667	1,340,007	2,010,466	2,319,339	309,007	853,426	105,027	1,116,674	3,815,871

Section 2 - COLA Per K-12 ADA

09-10 COLA rate per ADA	-										
08-09 SELPA ADA	109,727.46										
COLA entitlement- Not being funded	-										
NCCSE plan of distribution:											
To Consortium Programs: 0	-										
Balance per ADA distribution	-	-	-	-	-	-	-	-	-	-	-
	-										

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Section 3 - Growth											
2009-10 Estimated	109,730.85	1,807.86	726.75	4,157.27	5,361.00	5,394.20	731.00	2,663.62	334.23	2,965.00	12,073.00
2008-09	109,727.46	1,807.86	708.73	4,157.27	5,362.03	5,394.20	731.19	2,663.62	334.23	2,984.44	12,073.00
09-10 Growth	3.39	-	18.02	-	(1.03)	-	(0.19)	-	-	(19.44)	-
Percentage Growth	0.00%	0.00%	2.54%	0.00%	-0.02%	0.00%	-0.03%	0.00%	0.00%	-0.65%	0.00%
Statewide Average Rate	465.44										
Growth Entitlement	1,578										
NCCSE Plan of Distribution:	1,578										
full growth to day treatment	-										
Growth to districts at rate $422.67	1,433										
Balance to SELPA	145										

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
District Growth Distribution @	422.6700	-	7,617	-	(435)	-	(80)	-	-	(8,217)	-
SELPA Average											

Section 4 - New Regional Class Funding (At this time, No Amount for 2009-10)

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
2009-10 Funding	$ -										
New Regionalized Classes		-	-	-	-	-	-	-	-	-	-
Total Per 2008-09 ADA	$ -										

Section 5 - Prog. Specialist/Regionalized Services

RS/PS Rate per ADA	15.094132
2009-10 ADA per State	109,730.85
RS/PS Apport. before proration	1,656,292

26

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc.	Units & Consortium Progs.	Total
5,253,893	12,252,446	8,500,188	19,080,517	64,139,801	358,403			7,518,627	72,016,831
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-				-
10,221	948,638	211,961	1,509,328	2,745,677	-	-	-	-	2,745,677
(122,432)			-	(122,432)				122,432	-
$0	$0	$0	$0	-					
5,121,240	11,303,808	8,288,227	17,571,189	61,271,692	358,403	-	-	7,641,059	69,271,154
5,121,240	11,303,808	8,288,227	17,571,189	61,271,692	358,403	-	-	7,641,059	69,271,154
10,303.06	20,501.00	17,143.00	25,519.40	109,683.03	44.43	-	-	-	109,727.46
9.39%	18.68%	15.62%	23.26%	99.96%	0.04%				100.00%
497.06	551.38	483.48	688.54		8,066.69				
5,121,240	11,303,808	8,288,227	17,571,189	61,271,692	358,403			7,641,059	69,271,154
344,581	676,290	557,928	858,326	3,641,068	-	-	-	-	3,641,068
1,405,417	3,260,740	2,873,678	4,699,009	17,312,056					17,312,056
3,371,242	7,366,778	4,856,621	12,013,854	40,318,568	358,403	-	-	7,641,059	48,318,030
3,371,242	7,366,778	4,856,621	12,013,854	40,318,568	358,403	-	-	7,641,059	48,318,030

-	-	-	-	-	-			-	-
									-

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc.	Progs.	Total
10,303.06	20,501.00	17,270.00	25,398.43	109,686.42	44.43				109,730.85
10,303.06	20,501.00	17,143.00	25,519.40	109,683.03	44.43				109,727.46
-	-	127.00	(120.97)	3.39	-	-	-	-	3.39
0.00%	0.00%	0.74%	-0.47%	0.00%	0.00%				0.00%

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt	RS/PS	Low Inc.	Units & Consortium Progs.	Total
-	-	53,679	(51,130)	1,433	-	-	-	145	1,578

Carlsbad	Oceanside	San Marcos	Vista	Totals				Units & Progs.	
-	-	-	-	-				-	-

		Total
	1,656,292	1,656,292

Section 6 - Low Incidence

Low Incidence count	771
Low Incidence Rate	389.0972
Low Inc. Apportionment	299,994

Section 7 - Out of Home Care Funding

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Based on 2007-08 information	2,745,677	5,136	-	-	4,884	11,306	1,737	1,158	-	35,516	5,792
Amounts subject to change	-										

Section 8 - Supplemental to Base

	-	-	-	-	-	-	-	-	-	-	-
Per-ADA allocation	-	**Bonsall**	**Cardiff**	**Del Mar**	**Encinitas**	**Fallbrook El.**	**Rancho S Fe**	**Solana Bch.**	**Vallecitos**	**Fallbrook Hi**	**San Dieguito**
	-										
	-	-	-	-	-	-	-	-	-	-	-
	-										

Section 9 - Behavioral Intervention Plans - Mandate Cost Settlement- NOT INCLUDED

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Per-ADA allocation 2008-09 ADA											
Amounts subject to change	$ -	-	-	-	-	-	-	-	-	-	-

Section 10 - 2009-10 Apportionment Summary

		Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
State Base Apportionment	48,318,030	564,589	275,667	1,340,007	2,010,466	2,319,339	309,007	853,426	105,027	1,116,674	3,815,871
COLA	-	-	-	-	-	-	-	-	-	-	-
Growth	1,578	-	7,617	-	(435)	-	(80)	-	-	(8,217)	-
less: New Reg Class assessment	-	-	-	-	-	-	-	-	-	-	-
Subtotal, Apportionments	48,319,607	564,589	283,284	1,340,007	2,010,031	2,319,339	308,926	853,426	105,027	1,108,457	3,815,871
Other St, NPS, RS/PS, L.I. BIP	4,701,963	5,136	-	-	4,884	11,306	1,737	1,158	-	35,516	5,792
Total State before adjustments	**53,021,572**	**569,725**	**283,284**	**1,340,007**	**2,014,915**	**2,330,645**	**310,663**	**854,584**	**105,027**	**1,143,973**	**3,821,663**
Local Prop. Taxes per State (08-09)	17,312,056	304,221	118,546	525,603	745,557	754,126	72,842	524,175	34,278	387,061	1,606,803
Part B Federal IDEA (08-09)	3,641,068	61,464	23,081	131,501	183,908	176,766	24,709	88,699	10,195	100,845	402,775
Total Available	**73,974,695**	**935,410**	**424,911**	**1,997,111**	**2,944,380**	**3,261,537**	**408,214**	**1,467,458**	**149,500**	**1,631,879**	**5,831,241**
08-09 Total	73,960,045	935,410	417,294	1,997,111	2,944,815	3,261,537	408,295	1,467,458	149,500	1,640,096	5,831,241
Diff.	**14,650**	-	7,617	-	(435)	-	(80)	-	-	(8,217)	-
Percent Increase	0.02%	0.00%	1.83%	0.00%	-0.01%	0.00%	-0.02%	0.00%	0.00%	-0.50%	0.00%

Notes:

These revenue figures are preliminary, no proration factors have been included.

Without Equalization.

Unit from Carlsbad to NCCSE is for the DHH program.

The distribution of Property Taxes and Local Assistance are based on prior year, but will be revised when the entitlements are known.

COLA is not being funded.

The 09-10 data is based on our SELPA spreadsheet with Estimated P-2 ADA figures.

Growth funds are being distributed based on the SELPA average of $422.67 per ADA with balance going to the SELPA. As agreed on July 15, 2C

No amount has been determined for 2009-10 to fund New Regionalized Classes or Programs. Joe will be proposing that no new programs/servic

No increase is being proposed for the Out of Home Care. This estimate is based on 2007-08 bed counts . Amounts are subject to change. Entitl

No Supplemental to Base in 2009-10.

Behavioral Intervention Plan - Mandated Cost Claim Settlement - SSC is recommending not to include these dollars in your budget at this time.

The $65 million dedicated for the BIP mandate settlement was not included in the budget and will be the subject of the budget subcommitte pro

Funding Sources Outside AB602:

Mental Health Funds of $5.20 will be allocated based on 2009-10 P-2 ADA.

			Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El.	Rancho S Fe	Solana Bch.	Vallecitos	Fallbrook Hi	San Dieguito
Mental Health	$	5.20	9,401	3,779	21,618	27,877	28,050	3,801	13,851	1,738	15,418	62,780

							299,994		Total 299,994

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt
10,221	948,638	211,961	1,509,328	2,745,677	-
-	-	-	-	-	-

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt
-	-	-	-	-	-

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	Total
-	-	-	-	-	-	-

Carlsbad	Oceanside	San Marcos	Vista	Totals	NCCSE Day Treatmt	RS/PS	Low Inc.	Consortium Progs.	Total
3,371,242	7,366,778	4,856,621	12,013,854	40,318,568	358,403	-	-	7,641,059	48,318,030
-	-	-	-	-	-			-	-
-	-	53,679	(51,130)	1,433	-			145	1,578
-	-	-	-	-	-			-	-
3,371,242	7,366,778	4,910,300	11,962,724	40,320,000	358,403	-	-	7,641,204	48,319,607
10,221	948,638	211,961	1,509,328	2,745,677	-	1,656,292	299,994	-	4,701,963
3,381,463	**8,315,416**	**5,122,261**	**13,472,053**	**43,065,679**	**358,403**	**1,656,292**	**299,994**	**7,641,204**	**53,021,572**
1,405,417	3,260,740	2,873,678	4,699,009	17,312,056					17,312,056
344,581	676,290	557,928	858,326	3,641,068	-	-	-	-	3,641,068
5,131,461	**12,252,446**	**8,553,867**	**19,029,388**	**64,018,802**	**358,403**	**1,656,292**	**299,994**	**7,641,204**	**73,974,695**
5,253,893	12,252,446	8,500,188	19,080,517	64,139,801	358,403	1,656,241	286,974	7,518,627	73,960,045
(122,432)	-	53,679	(51,129)	(120,998)	-	51	13,020	122,577	14,650
-2.33%	0.00%	0.63%	-0.27%	-0.19%	0.00%	0.00%	4.54%	1.63%	0.02%

)08 by the Finance Committee.
es be created in 2009-10.
ement will be based on actual bed counts/pupil counts as of April 1, 2010.

ess this spring.

Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc.	Progs.	Total
53,576	106,605	89,804	132,072	570,369	231	-	-	-	570,600.00

Change Text Size: A A A

RECOVERY.GOV

OFFICE OF THE GOVERNOR
ARNOLD SCHWARZENEGGER, Governor

CALIFORNIA DEPARTMENT OF EDUCATION
JACK O'CONNELL, State Superintendent of Public Instruction

State Fiscal Stabilization Fund (SFSF)
American Recovery and Reinvestment Act (ARRA)

Preliminary State Fiscal Stabilization Fund Entitlements

The search results will display the State Fiscal Stabilization Fund preliminary entitlements for education entities. Entitlement amounts include funding for locally funded charter schools. These amounts included the entitlements associated with general purpose (revenue limit) cuts only; amounts associated with categorical program cuts will be available in June 2009. A spreadsheet showing data for all local educational agencies is available at Preliminary State Fiscal Stabilization Fund Entitlements (General Purpose Reductions Only) (XLS; 412KB; 30pp.).

(•) School District or County Office of Education ( ) Direct Funded Charter School

County: San Diego

District: Del Mar Union Elementary

Search

Report generated: 5/11/2009 8:19:14 AM

District Name	CDS Code	General Purpose	*Categorical Program
Del Mar Union Elementary	37680560000000	$0.00	

*Categorical Program entitlements are not available at this time.

Title I, Part A Regular and ARRA* Preliminary Entitlements
No Child Left Behind Act of 2001 (PL 107-110)
Fiscal Year 2009-10

Note: These entitlement amounts are subject to revision.

ıty / ıe	District Code	School Code	Direct Funded Charter School Number	Local Educational Agency	Total Regular Title I Entitlement (SACS 3010)	+	Total ARRA Title I Entitlement (SACS 3011)	=	Total 2009-10 Title I Entitlement
iego	67991	0108563	0683	Eje Elementary Academy Charter	$ 88,000		$ 54,983		$ 142,983
iego	67991	0000000		Cajon Valley Union Elementary	$ 3,971,597		$ 2,476,418		$ 6,448,015
iego	68007	0000000		Cardiff Elementary	$ 57,256		$ 30,384		$ 87,640
iego	68023	6111322	0054	Discovery Charter	$ 47,047		$ 21,893		$ 68,940
iego	68023	6037980	0064	Mueller Charter	$ 237,282		$ 102,517		$ 339,799
iego	68023	6109771	0068	Clear View Charter Elementary	$ 42,136		$ 22,061		$ 64,197
iego	68023	6037956	0121	Feaster-Edison Charter	$ 342,903		$ 192,046		$ 534,949
iego	68023	6115778	0135	Chula Vista Learning Community Charter	$ 110,083		$ 49,599		$ 159,682
iego	68023	6116859	0483	Arroyo Vista Charter	$ 20,605		$ -		$ 20,605
iego	68023	0000000		Chula Vista Elementary	$ 3,373,905		$ 2,375,308		$ 5,749,213
iego	68031	0000000		Coronado Unified	$ 140,236		$ 74,418		$ 214,654
iego	68049	6119564	0419	Dehesa Charter School	$ -		$ -		$ -
iego	68049	0000000		Dehesa Elementary	$ 11,617		$ 6,165		$ 17,782
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]		[redacted]
iego	68080	0000000		Encinitas Union Elementary	$ 375,070		$ 199,035		$ 574,105
ieg	68098	6116776	0199	Classical Academy	$ -		$ -		$ -
iego	68098	0101535	0556	Heritage K-8 Charter School	$ -		$ -		$ -
iego	68098	0000000		Escondido Union Elementary	$ 3,640,480		$ 2,276,053		$ 5,916,533
iego	68106	3731023	0109	Escondido Charter High School	$ -		$ -		$ -
iego	68106	0111195	0759	Classical Academy High School	$ -		$ -		$ -
iego	68106	0000000		Escondido Union High	$ 1,211,660		$ 637,836		$ 1,849,496
iego	68114	0000000		Fallbrook Union Elementary	$ 1,019,961		$ 512,339		$ 1,532,300
iego	68122	0000000		Fallbrook Union High	$ 499,615		$ 238,940		$ 738,555
iego	68130	3732732	0150	Helix High	$ 399,523		$ 50,829		$ 450,352
iego	68130	3731262	0893	Steele Canyon High School	$ -		$ -		$ -
iego	68130	0117820	1016	Liberty Charter School	$ 22,600		$ 5,305		$ 27,905
iego	68130	0000000		Grossmont Union High	$ 2,854,629		$ 1,954,170		$ 4,808,799
iego	68155	6117303	0261	Greater San Diego Academy	$ -		$ -		$
iego	68155	0000000		Jamul-Dulzura Union Elementary	$ 88,789		$ 47,117		$ 135,906
iego	68163	3731239	0267	Julian Charter School	$ -		$ -		$
iego	68163	0000000		Julian Union Elementary	$ 79,732		$ 36,548		$ 116,280
iego	68171	3731254	0282	Eagles Peak Charter	$ 607,576		$ 19,469		$ 627,045
iego	68171	0000000		Julian Union High	$ 11,617		$ 6,165		$ 17,782
iego	68189	6120901	0469	Barona Indian Charter	$ -		$ -		$
iego	68189	0118323	0991	National University Academy of Health Services	$ -		$ -		$
iego	68189	0000000		Lakeside Union Elementary	$ 412,411		$ 218,850		$ 631,26
iego	68197	0000000		La Mesa-Spring Valley	$ 1,852,953		$ 1,174,174		$ 3,027,12
iego	68205	0000000		Lemon Grove Elementary	$ 587,965		$ 314,184		$ 902,14
iego	68213	0000000		Mountain Empire Unified	$ 356,731		$ 164,395		$ 521,12

North Coastal Consortium for Special Education
ARRA IDEA Funding

Resource Number					3313	3319	3324	
					Net Count basis	Preschool count basis		
Grant Amounts:					$20,203,212	$725,207	$1,310,978	$22,239,397
District	Pupil Count Total	less 0-4 & 22	Net Count 5 - 21	Preschool count 3 & 4	Local Assistance $1,338.58	Preschool Grants $702.72	Preschool Local Entitlement $1,270.33	Total
Bonsall	295	21	274	21	$ 366,771	$ 14,757	$ 26,677	$ 408,205
Cardiff	108	13	95	13	$ 127,165	$ 9,135	$ 16,514	$ 152,814
Carlsbad	1,314	95	1,219	95	$ 1,631,731	$ 66,758	$ 120,681	$ 1,819,170
Del Mar	579	70	509	70	$ 681,338	$ 49,190	$ 88,923	$ 819,451
Encinitas	788	75	713	75	$ 954,409	$ 52,704	$ 95,275	$ 1,102,388
Fallbrook Un. El.	775	94	681	94	$ 911,574	$ 66,056	$ 119,411	$ 1,097,041
Fallbrook High.	318	-	318	-	$ 425,669	$ -	$ -	$ 425,669
Oceanside	2,942	174	2,768	172	$ 3,705,194	$ 120,868	$ 218,496	$ 4,044,558
Rancho Santa Fe	65	-	65	-	$ 87,008	$ -	$ -	$ 87,008
San Dieguito High	1,295	2	1,293	-	$ 1,730,786	$ -	$ -	$ 1,730,786
San Marcos	2,708	196	2,512	194	$ 3,362,517	$ 136,328	$ 246,444	$ 3,745,289
Solana Beach	526	39	487	39	$ 651,889	$ 27,406	$ 49,543	$ 728,838
Vallecitos	32	-	32	-	$ 42,835	$ -	$ -	$ 42,835
Vista	4,399	272	4,127	259	$ 5,524,326	$ 182,005	$ 329,014	$ 6,035,345
Project Hope *	267	204	-	-	$ -	$ -	$ -	$ -
Total	16,411	1,255	15,093	1,032	$ 20,203,212	$ 725,207	$ 1,310,978	$ 22,239,397

Count data is from June, 2008 reporting

Revised 2008-09 P-2 Estimated Property Taxes
J-29-B
May 13, 2009

ELEMENTARY DISTRICTS	Secured Taxes	Unsecured Taxes	Homeowners' Exemptions	Prior Years' Taxes	Supplemental Taxes	ERAF Taxes	Subtotal	Community Redevelopment Funds	Grand Total
	8041	8042	8021	8043	8044	8045		8047	
Alpine Union	4,131,459	142,575	40,698	(4,534)	114,818	(301,205)	**4,123,811**	0	**4,123,811**
Bonsall Union	5,065,955	175,043	49,984	(5,754)	90,786	(370,609)	**5,005,405**	0	**5,005,405**
Cajon Valley Union	26,205,037	901,980	257,486	(27,725)	863,727	(1,896,639)	**26,303,866**	0	**26,303,866**
Cardiff	5,173,360	178,488	51,015	(5,817)	0	0	**5,397,046**	0	**5,397,046**
Chula Vista Elementary	80,594,103	2,795,895	795,716	(95,659)	1,337,284	(5,863,056)	**79,564,283**	0	**79,564,283**
Dehesa	724,955	25,012	7,141	(772)	40,861	(52,917)	**744,280**	0	**744,280**
Del Mar Union	31,081,910	1,075,176	307,541	(36,598)	0	0	**32,428,029**	0	**32,428,029**
Encinitas Union	32,198,582	1,112,463	317,644	(37,149)	0	0	**33,591,540**	0	**33,591,540**
Escondido Union	34,324,655	1,184,589	337,073	(36,601)	972,206	(2,474,952)	**34,306,970**	1,043	**34,308,013**
Fallbrook Union Elementary	15,260,281	313,505	83,152	142,560	287,740	(614,231)	**15,473,007**	0	**15,473,007**
Jamul-Dulzura Union	2,695,146	92,381	26,356	(2,536)	74,571	(194,568)	**2,691,350**	0	**2,691,350**
Julian Union	1,636,141	55,696	15,904	(1,170)	105,107	(118,554)	**1,693,124**	0	**1,693,124**
La Mesa-Spring Valley	23,609,199	812,967	231,914	(24,719)	678,887	(1,711,399)	**23,596,849**	0	**23,596,849**
Lakeside Union	7,375,924	253,007	72,181	(7,051)	215,306	(532,814)	**7,376,553**	0	**7,376,553**
Lemon Grove	4,709,945	162,153	46,228	(4,860)	206,326	(340,022)	**4,779,770**	0	**4,779,770**
National	4,404,233	149,574	42,774	(3,135)	306,714	(319,400)	**4,580,760**	21,198	**4,601,958**
Rancho Santa Fe	7,845,730	271,644	77,539	(9,238)	0	0	**8,185,675**	0	**8,185,675**
San Pasqual Union	1,119,631	38,816	11,019	(1,358)	29,375	(80,852)	**1,116,631**	0	**1,116,631**
San Ysidro	14,290,426	547,813	141,104	(13,999)	326,998	(1,062,809)	**14,229,533**	0	**14,229,533**
Santee	10,407,621	381,524	102,107	(12,666)	255,046	(753,813)	**10,379,819**	133,396	**10,513,215**
Solana Beach	27,303,079	943,394	269,630	(31,480)	0	0	**28,484,623**	0	**28,484,623**
South Bay Union	8,359,160	287,239	81,858	(8,199)	421,216	(601,030)	**8,540,244**	201,089	**8,741,333**
Spencer Valley	173,410	5,999	1,713	(162)	46,182	(12,696)	**214,446**	0	**214,446**
Vallecitos	707,624	24,009	6,848	(500)	18,494	(50,506)	**705,969**	0	**705,969**
Elementary Totals	**349,397,566**	**11,930,942**	**3,374,625**	**(229,122)**	**6,391,644**	**(17,352,072)**	**353,513,583**	**356,726**	**353,870,309**

S12