

**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:

Public Hearing:

Place: District Office  
Date: June 16, 2009

Place: District Office  
Date: June 18, 2009  
Time: 6:30 p.m.

Adoption Date: June 18, 2009

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

Contact person for additional information on the budget reports:

Name: Tamara Johnson

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Title: Business Manager

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### 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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	6,575,873.78	106,382.00	6,682,255.78	5,763,528.32	106,382.00	5,869,910.32	-12.2%
2) Federal Revenue		8100-8299	2,369,309.00	944,239.12	3,313,548.12	1,757,874.00	574,602.00	2,332,476.00	-29.6%
3) Other State Revenue		8300-8599	783,384.61	1,872,941.12	2,656,325.73	836,451.02	759,322.47	1,595,773.49	-39.9%
4) Other Local Revenue		8600-8799	549,498.53	769,292.72	1,318,791.25	371,418.75	661,724.36	1,033,143.11	-21.7%
5) TOTAL REVENUES			10,278,065.92	3,692,854.96	13,970,920.88	8,729,272.09	2,102,030.83	10,831,302.92	-22.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	5,057,175.91	663,516.42	5,720,692.33	3,697,961.44	506,685.29	4,204,646.73	-26.5%
2) Classified Salaries		2000-2999	1,596,709.68	1,338,655.09	2,935,364.77	1,343,187.40	687,478.78	2,030,666.18	-30.8%
3) Employee Benefits		3000-3999	1,904,357.16	564,524.24	2,468,881.40	1,564,697.18	376,981.03	1,941,678.21	-21.4%
4) Books and Supplies		4000-4999	286,506.25	818,157.35	1,104,663.60	425,226.53	370,285.95	795,512.48	-28.0%
5) Services and Other Operating Expenditures		5000-5999	926,705.54	1,214,528.16	2,141,233.70	794,827.50	707,819.31	1,502,646.81	-29.8%
6) Capital Outlay		6000-6999	0.00	82,394.91	82,394.91	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(245,717.61)	221,527.61	(24,190.00)	(141,797.45)	110,518.81	(31,278.64)	29.3%
9) TOTAL EXPENDITURES			9,525,736.93	5,204,253.78	14,729,990.71	7,684,102.60	3,060,719.17	10,744,821.77	-27.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			752,328.99	(1,511,398.82)	(759,069.83)	1,045,169.49	(958,688.34)	86,481.15	-111.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	75,435.00	0.00	75,435.00	104,314.78	0.00	104,314.78	38.3%
b) Transfers Out		7600-7629	110,809.00	58,000.00	168,809.00	85,282.00	65,170.00	150,452.00	-10.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,131,233.19)	1,131,233.19	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
4) TOTAL OTHER FINANCING SOURCES/USES			(1,166,607.19)	1,073,233.19	(93,374.00)	(1,024,618.96)	978,481.64	(46,137.32)	-50.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(414,278.20)	(438,165.63)	(852,443.83)	20,550.53	19,793.30	40,343.83	-104.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,245,479.28	989,056.22	3,234,535.50	1,831,201.08	550,890.59	2,382,091.67	-26.4%
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)			2,245,479.28	989,056.22	3,234,535.50	1,831,201.08	550,890.59	2,382,091.67	-26.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,245,479.28	989,056.22	3,234,535.50	1,831,201.08	550,890.59	2,382,091.67	-26.4%
2) Ending Balance, June 30 (E + F1e)			1,831,201.08	550,890.59	2,382,091.67	1,851,751.61	570,683.89	2,422,435.50	1.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
Stores		9712	96,132.61	0.00	96,132.61	96,132.61	0.00	96,132.61	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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	744,939.99	0.00	744,939.99	544,763.69	0.00	544,763.69	-26.9%
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	986,128.48	550,890.59	1,537,019.07	1,206,855.31	570,683.89	1,777,539.20	15.6%
Accrued Vacation	0000	9780				59,535.34		59,535.34	
Salaries & Benefits	0000	9780				598,262.26		598,262.26	
Lottery	1100	9780				549,057.71		549,057.71	
Other Federal	5810	9780					16,773.19	16,773.19	
ASES	6010	9780					0.34	0.34	
ELAP	6286	9780					7,479.12	7,479.12	
Lottery - Prop 20 Instr Materials	6300	9780					44,415.59	44,415.59	
EIA/LEP	7091	9780					35,514.48	35,514.48	
Instructional Materials Realignment	7156	9780					106,809.79	106,809.79	
Other State	7810	9780					109.35	109.35	
Routine Restricted Maintenance	8150	9780					33,294.23	33,294.23	
Other Local	9010	9780					326,287.80	326,287.80	
Accrued Vacation	0000	9780	59,535.34		59,535.34				

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)	
Salaries & Benefits	0000	9780	505,389.82		505,389.82				
Lottery	1100	9780	421,203.32		421,203.32				
Other Federal	5810	9780		16,773.19	16,773.19				
ASES	6010	9780		0.34	0.34				
ELAP	6286	9780		7,479.12	7,479.12				
Prop 20 Lottery: Instr Materials	6300	9780		30,987.96	30,987.96				
EIA:LEP	7091	9780		35,517.28	35,517.28				
Instr Materials Realignment	7156	9780		106,809.79	106,809.79				
Transportation: Home to School	7230	9780		34,004.09	34,004.09				
Other State	7810	9780		109.35	109.35				
Routine Restricted Maintenance	8150	9780		2,921.67	2,921.67				
Other Local	9010	9780		316,287.80	316,287.80				
c) Undesignated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.00
d) Unappropriated Amount		9790							

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:  
North Valley Schools Insurance Group

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

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

Date of Meeting: Jun 18, 2009

For additional information on this certification, please contact:

Name: Tamara Johnson

Title: Business Manager

Telephone: (530) 633-3130 x 15

E-mail: tjohnson@wheatland.k12.ca.us

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)	
<b>G. ASSETS</b>									
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				
<b>H. LIABILITIES</b>									
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				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G-10 - H7)			0.00	0.00	0.00				



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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	5,978,185.23	0.00	5,978,185.23	5,179,292.77	0.00	5,179,292.77	-13.4%
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	7,911.87	0.00	7,911.87	7,911.87	0.00	7,911.87	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	475,809.72	0.00	475,809.72	475,809.72	0.00	475,809.72	0.0%
Unsecured Roll Taxes		8042	24,847.18	0.00	24,847.18	24,847.18	0.00	24,847.18	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	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	202,004.44	0.00	202,004.44	202,004.44	0.00	202,004.44	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%
<b>Subtotal, Revenue Limit Sources</b>			6,688,758.44	0.00	6,688,758.44	5,889,865.98	0.00	5,889,865.98	-11.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(106,382.00)		(106,382.00)	(106,382.00)		(106,382.00)	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		106,382.00	106,382.00		106,382.00	106,382.00	0.0%
All Other Revenue Limit									

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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	63,446.00	0.00	63,446.00	49,993.00	0.00	49,993.00	-21.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(69,948.66)	0.00	(69,948.66)	(69,948.66)	0.00	(69,948.66)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			6,575,873.78	106,382.00	6,682,255.78	5,763,528.32	106,382.00	5,869,910.32	-12.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	2,354,309.00	0.00	2,354,309.00	1,742,874.00	0.00	1,742,874.00	-26.0%
Special Education Entitlement		8181	0.00	93,147.00	93,147.00	0.00	93,147.00	93,147.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		420,638.00	420,638.00		318,006.00	318,006.00	-24.4%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		4,233.00	4,233.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	15,000.00	426,221.12	441,221.12	15,000.00	163,449.00	178,449.00	-59.6%
<b>TOTAL, FEDERAL REVENUE</b>			2,369,309.00	944,239.12	3,313,548.12	1,757,874.00	574,602.00	2,332,476.00	-29.6%

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)		
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
Supplemental Instruction Programs										
Current Year	0000	8311	32,348.00		32,348.00	30,000.00			30,000.00	-7.3%
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		19,569.22	19,569.22			0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		250,733.00	250,733.00			87,756.55	87,756.55	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00			0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		82,551.00	82,551.00			82,551.00	82,551.00	0.0%
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	613,683.00	0.00	613,683.00	0.00		0.00	0.00	-100.0%
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	127,883.61	13,430.79	141,314.40	127,854.39		13,427.63	141,282.02	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		19,536.00	19,536.00		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		28,161.00	28,161.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		77,588.92	77,588.92		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		3,674.00	3,674.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		345,474.00	345,474.00		79,263.79	79,263.79	-77.1%
Teacher Credentialing Block Grant	7392	8590		5,546.25	5,546.25		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		44,458.50	44,458.50		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		103,746.66	103,746.66		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		191,146.43	191,146.43		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	9,470.00	687,325.35	696,795.35	678,596.63	496,323.50	1,174,920.13	68.6%
TOTAL, OTHER STATE REVENUE			783,384.61	1,872,941.12	2,656,325.73	836,451.02	759,322.47	1,595,773.49	-39.9%

Description	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)	
<b>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-Revenue							
Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	125,000.00	0.00	125,000.00	120,000.00	0.00	120,000.00	-4.0%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services							
7230, 7240							
Interagency Services	237,133.34	0.00	237,133.34	246,918.75	0.00	246,918.75	4.1%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	95,715.00	95,715.00	0.00	60,000.00	60,000.00	-37.3%
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	187,365.19	31,497.72	218,862.91	4,500.00	40,000.00	44,500.00	-79.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		642,080.00	642,080.00		561,724.36	561,724.36	-12.5%
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			549,498.53	769,292.72	1,318,791.25	371,418.75	661,724.36	1,033,143.11	-21.7%
TOTAL, REVENUES			10,278,065.92	3,692,854.96	13,970,920.88	8,729,272.09	2,102,030.83	10,831,302.92	-22.5%

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	4,436,263.28	608,735.92	5,044,999.20	3,282,810.94	506,685.29	3,789,496.23	-24.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	620,912.63	54,780.50	675,693.13	415,150.50	0.00	415,150.50	-38.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,057,175.91</b>	<b>663,516.42</b>	<b>5,720,692.33</b>	<b>3,697,961.44</b>	<b>506,685.29</b>	<b>4,204,646.73</b>	<b>-26.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	329,505.66	431,858.89	761,364.55	200,270.02	318,777.33	519,047.35	-31.8%
Classified Support Salaries		2200	556,718.36	576,524.35	1,133,242.71	346,685.45	168,944.37	515,629.82	-54.5%
Classified Supervisors' and Administrators' Salaries		2300	131,017.28	213,478.06	344,495.34	236,482.82	142,824.93	379,307.75	10.1%
Clerical, Technical and Office Salaries		2400	575,268.38	116,793.79	692,062.17	559,749.11	56,932.15	616,681.26	-10.9%
Other Classified Salaries		2900	4,200.00	0.00	4,200.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,596,709.68</b>	<b>1,338,655.09</b>	<b>2,935,364.77</b>	<b>1,343,187.40</b>	<b>687,478.78</b>	<b>2,030,666.18</b>	<b>-30.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	412,151.61	56,701.29	468,852.90	304,052.10	41,300.55	345,352.65	-26.3%
PERS		3201-3202	142,802.37	104,897.69	247,700.06	113,641.07	53,462.33	167,103.40	-32.5%
OASDI/Medicare/Alternative		3301-3302	200,828.23	109,635.60	310,463.83	156,193.24	60,745.77	216,939.01	-30.1%
Health and Welfare Benefits		3401-3402	857,790.91	201,957.71	1,059,748.62	655,880.10	175,616.00	831,496.10	-21.5%
Unemployment Insurance		3501-3502	19,089.72	5,731.39	24,821.11	14,996.38	3,386.29	18,382.67	-25.9%
Workers' Compensation		3601-3602	161,852.32	49,842.74	211,695.06	121,137.53	27,911.86	149,049.39	-29.6%
OPEB, Allocated		3701-3702	75,213.00	0.00	75,213.00	164,314.79	169.44	164,484.23	118.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	27,992.68	35,453.32	63,446.00	29,952.92	14,388.79	44,341.71	-30.1%
Other Employee Benefits		3901-3902	6,636.32	304.50	6,940.82	4,529.05	0.00	4,529.05	-34.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,904,357.16</b>	<b>564,524.24</b>	<b>2,468,881.40</b>	<b>1,564,697.18</b>	<b>376,981.03</b>	<b>1,941,678.21</b>	<b>-21.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	83,898.00	83,898.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	3,205.00	2,054.00	5,259.00	69,680.45	21,000.00	90,680.45	1624.3%

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)	
Materials and Supplies		4300	265,772.48	661,241.86	927,014.34	349,546.08	308,267.95	657,814.03	-29.0%
Noncapitalized Equipment		4400	17,528.77	70,963.49	88,492.26	6,000.00	41,018.00	47,018.00	-46.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			286,506.25	818,157.35	1,104,663.60	425,226.53	370,285.95	795,512.48	-28.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,047.08	99,650.17	137,697.25	26,500.00	31,151.00	57,651.00	-58.1%
Dues and Memberships		5300	15,575.00	150.00	15,725.00	15,000.00	0.00	15,000.00	-4.6%
Insurance		5400 - 5450	70,372.00	43,132.00	113,504.00	70,372.00	43,132.00	113,504.00	0.0%
Operations and Housekeeping Services		5500	391,214.79	817.00	392,031.79	262,491.98	817.00	263,308.98	-32.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,136.60	47,724.49	101,861.09	38,200.00	10,000.00	48,200.00	-52.7%
Transfers of Direct Costs		5710	(22,505.34)	22,505.34	0.00	1,885.00	(1,885.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(1,400.00)	(1,400.00)	0.00	(1,400.00)	(1,400.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,525.41	960,217.63	1,314,743.04	326,912.38	617,054.31	943,966.69	-28.2%
Communications		5900	25,340.00	41,731.53	67,071.53	53,466.14	8,950.00	62,416.14	-6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			926,705.54	1,214,528.16	2,141,233.70	794,827.50	707,819.31	1,502,646.81	-29.8%



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)	
<b>CAPITAL OUTLAY</b>									
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	0.00	233.91	233.91	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	82,161.00	82,161.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			0.00	82,394.91	82,394.91	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	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			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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	300,950.00	300,950.00	0.00	300,950.00	300,950.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(221,527.61)	221,527.61	0.00	(110,518.81)	110,518.81	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,190.00)	0.00	(24,190.00)	(31,278.64)	0.00	(31,278.64)	29.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(245,717.61)	221,527.61	(24,190.00)	(141,797.45)	110,518.81	(31,278.64)	29.3%
TOTAL EXPENDITURES			9,525,736.93	5,204,253.78	14,729,990.71	7,684,102.60	3,060,719.17	10,744,821.77	-27.1%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	75,435.00	0.00	75,435.00	104,314.78	0.00	104,314.78	38.3%
(a) TOTAL, INTERFUND TRANSFERS IN			75,435.00	0.00	75,435.00	104,314.78	0.00	104,314.78	38.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	25,657.00	0.00	25,657.00	25,130.00	0.00	25,130.00	-2.1%
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	58,000.00	58,000.00	0.00	65,170.00	65,170.00	12.4%
To: Cafeteria Fund		7616	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	60,152.00	0.00	60,152.00	60,152.00	0.00	60,152.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,809.00	58,000.00	168,809.00	85,282.00	65,170.00	150,452.00	-10.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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			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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,031,603.83)	2,031,603.83	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
Contributions from Restricted Revenues		8990	900,370.64	(900,370.64)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(1,131,233.19)	1,131,233.19	0.00	(1,043,651.74)	1,043,651.64	(0.10)	New
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,166,607.19)	1,073,233.19	(93,374.00)	(1,024,618.96)	978,481.64	(46,137.32)	-50.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	677,290.82	541,150.00	-20.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	151,965.07	139,703.34	-8.1%
4) Other Local Revenue		8600-8799	32,090.56	30,000.00	-6.5%
5) TOTAL, REVENUES			861,346.45	710,853.34	-17.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	381,285.36	292,806.00	-23.2%
2) Classified Salaries		2000-2999	135,802.36	102,122.00	-24.8%
3) Employee Benefits		3000-3999	179,383.22	156,818.00	-12.6%
4) Books and Supplies		4000-4999	163,310.44	118,922.56	-27.2%
5) Services and Other Operating Expenditures		5000-5999	201,534.84	217,088.00	7.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,000.00	25,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,086,316.22	912,756.56	-16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(224,969.77)	(201,903.22)	-10.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(224,969.77)	(201,903.22)	-10.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,377.44	621,407.67	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,377.44	621,407.67	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,377.44	621,407.67	-26.6%
2) Ending Balance, June 30 (E + F1e)					
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	54,315.82	45,637.83	-16.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	265,625.43	265,625.43	0.0%
Facilities Acquisition	0000	9780		250,000.00	
Lottery	1100	9780		11,205.30	
CAHSEE Intensive Instruction	7055	9780		4,420.13	
Facilities Acquisition	0000	9780	250,000.00		
Lottery	1100	9780	11,205.30		
CAHSEE-Intensive Instruction	7055	9780	4,420.13		
c) Undesignated Amount					
		9790	301,466.42		
d) Unappropriated Amount					
		9790		108,241.19	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	607,342.16	471,201.34	-22.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	69,948.66	69,948.66	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>677,290.82</b>	<b>541,150.00</b>	<b>-20.1%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	83,538.00	83,538.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	51,234.67	41,337.09	-19.3%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,426.25	12,892.56	-16.4%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,766.15	1,935.69	9.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>151,965.07</b>	<b>139,703.34</b>	<b>-8.1%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,340.56	30,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	750.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>32,090.56</b>	<b>30,000.00</b>	<b>-6.5%</b>
<b>TOTAL, REVENUES</b>			<b>861,346.45</b>	<b>710,853.34</b>	<b>-17.5%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	333,100.36	239,468.00	-28.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,185.00	53,338.00	10.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>381,285.36</b>	<b>292,806.00</b>	<b>-23.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	88,475.81	77,179.00	-12.8%
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	47,326.55	24,943.00	-47.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>135,802.36</b>	<b>102,122.00</b>	<b>-24.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	28,815.50	23,204.00	-19.5%
PERS		3201-3202	17,215.25	12,460.00	-27.6%
OASDI/Medicare/Alternative		3301-3302	14,707.31	10,046.00	-31.7%
Health and Welfare Benefits		3401-3402	105,600.00	100,800.00	-4.5%
Unemployment Insurance		3501-3502	1,303.20	1,247.00	-4.3%
Workers' Compensation		3601-3602	11,738.50	9,061.00	-22.8%
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	3.46	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>179,383.22</b>	<b>156,818.00</b>	<b>-12.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	12,617.38	1,225.33	-90.3%
Books and Other Reference Materials		4200	25,196.50	11,210.00	-55.5%
Materials and Supplies		4300	83,725.56	84,444.00	0.9%
Noncapitalized Equipment		4400	41,771.00	22,043.23	-47.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>163,310.44</b>	<b>118,922.56</b>	<b>-27.2%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,694.84	17,500.00	-19.3%
Dues and Memberships		5300	1,800.00	3,000.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	57,763.00	15.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,600.00	94,125.00	-2.6%
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	26,940.00	40,950.00	52.0%
Communications		5900	4,500.00	3,750.00	-16.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>201,534.84</b>	<b>217,088.00</b>	<b>7.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	25,000.00	25,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,086,316.22</b>	<b>912,756.56</b>	<b>-16.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,330.00	0.00	-100.0%
3) Other State Revenue		8300-8599	465,716.00	718,035.73	54.2%
4) Other Local Revenue		8600-8799	64,899.96	52,868.00	-18.5%
5) TOTAL, REVENUES			531,945.96	770,903.73	44.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	181,377.71	355,994.00	96.3%
2) Classified Salaries		2000-2999	118,073.57	199,583.00	69.0%
3) Employee Benefits		3000-3999	41,798.41	107,504.30	157.2%
4) Books and Supplies		4000-4999	115,162.16	22,620.70	-80.4%
5) Services and Other Operating Expenditures		5000-5999	34,271.14	65,254.00	90.4%
6) Capital Outlay		6000-6999	114,054.40	10,000.00	-91.2%
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	24,190.00	31,278.64	29.3%
9) TOTAL, EXPENDITURES			628,927.39	792,234.64	26.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(96,981.43)	(21,330.91)	-78.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,082.29	25,130.00	-73.3%
b) Transfers Out		7600-7629	7,163.71	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			86,918.58	25,130.00	-71.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,062.85)	3,799.09	-137.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,670.43	10,607.58	-48.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,670.43	10,607.58	-48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,670.43	10,607.58	-48.7%
2) Ending Balance, June 30 (E + F1e)			10,607.58	14,406.67	35.8%
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			10,607.58		
d) Unappropriated Amount				14,406.67	



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,330.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,330.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	72,263.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	379,353.00	718,035.73	89.3%
All Other State Revenue	All Other	8590	14,100.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>465,716.00</b>	<b>718,035.73</b>	<b>54.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,815.65	3,800.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	43,301.00	49,068.00	13.3%
Other Local Revenue					
All Other Local Revenue		8699	17,783.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>64,899.96</b>	<b>52,868.00</b>	<b>-18.5%</b>
<b>TOTAL, REVENUES</b>			<b>531,945.96</b>	<b>770,903.73</b>	<b>44.9%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	111,504.71	286,121.00	156.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,873.00	69,873.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>181,377.71</b>	<b>355,994.00</b>	<b>96.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	115,731.15	181,840.00	57.1%
Classified Support Salaries		2200	0.00	6,000.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,342.42	11,743.00	401.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>118,073.57</b>	<b>199,583.00</b>	<b>69.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	14,280.02	29,739.52	108.3%
PERS		3201-3202	153.12	1,140.00	644.5%
OASDI/Medicare/Alternative		3301-3302	11,462.48	21,255.16	85.4%
Health and Welfare Benefits		3401-3402	7,077.00	40,000.00	465.2%
Unemployment Insurance		3501-3502	886.44	1,714.62	93.4%
Workers' Compensation		3601-3602	7,939.35	13,655.00	72.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>41,798.41</b>	<b>107,504.30</b>	<b>157.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	0.00	-100.0%
Materials and Supplies		4300	106,992.09	21,020.70	-80.4%
Noncapitalized Equipment		4400	7,870.07	1,600.00	-79.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>115,162.16</b>	<b>22,620.70</b>	<b>-80.4%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,050.14	1,080.00	-73.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	59,261.00	393.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,400.00	1,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,768.00	2,710.00	-82.8%
Communications		5900	753.00	803.00	6.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,271.14</b>	<b>65,254.00</b>	<b>90.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	114,054.40	10,000.00	-91.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>114,054.40</b>	<b>10,000.00</b>	<b>-91.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	24,190.00	31,278.64	29.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>24,190.00</b>	<b>31,278.64</b>	<b>29.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>628,927.39</b>	<b>792,234.64</b>	<b>26.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	25,657.00	25,130.00	-2.1%
Other Authorized Interfund Transfers In		8919	68,425.29	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>94,082.29</b>	<b>25,130.00</b>	<b>-73.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	7,163.71	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>7,163.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>86,918.58</b>	<b>25,130.00</b>	<b>-71.1%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,831.00	303,671.00	-7.4%
3) Other State Revenue		8300-8599	24,000.00	7,208.00	-70.0%
4) Other Local Revenue		8600-8799	239,376.00	239,571.00	0.1%
5) TOTAL, REVENUES			591,207.00	550,450.00	-6.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	261,054.98	150,997.53	-42.2%
3) Employee Benefits		3000-3999	73,627.50	38,197.67	-48.1%
4) Books and Supplies		4000-4999	303,707.73	355,758.00	17.1%
5) Services and Other Operating Expenditures		5000-5999	21,962.00	4,042.50	-81.6%
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			660,352.21	548,995.70	-16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(69,145.21)	1,454.30	-102.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	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			25,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,145.21)	1,454.30	-103.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,470.83	171,325.62	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,470.83	171,325.62	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,470.83	171,325.62	-20.5%
2) Ending Balance, June 30 (E + F1e)			171,325.62	172,779.92	0.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	8,527.55	8,527.55	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	33,017.61	27,449.79	-16.9%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	42,890.21	30,766.27	-28.3%
Salaries & Benefits	0000	9780		9,751.65	
Salaries & Benefits	5310	9780		6,014.62	
Equipment	5310	9780		15,000.00	
Salaries & Benefits	5310	9780	27,890.21		
Equipment	5310	9780	15,000.00		
c) Undesignated Amount			86,890.25		
d) Unappropriated Amount				106,036.31	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	327,831.00	303,671.00	-7.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>327,831.00</b>	<b>303,671.00</b>	<b>-7.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	24,000.00	7,208.00	-70.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>24,000.00</b>	<b>7,208.00</b>	<b>-70.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	233,000.00	232,571.00	-0.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,270.00	7,000.00	11.6%
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	106.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>239,376.00</b>	<b>239,571.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>591,207.00</b>	<b>550,450.00</b>	<b>-6.9%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	199,917.54	89,860.09	-55.1%
Classified Supervisors' and Administrators' Salaries		2300	61,137.44	61,137.44	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			261,054.98	150,997.53	-42.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,882.16	12,683.57	-14.8%
OASDI/Medicare/Alternative		3301-3302	19,970.73	11,474.81	-42.5%
Health and Welfare Benefits		3401-3402	31,700.00	10,000.00	-68.5%
Unemployment Insurance		3501-3502	783.17	449.99	-42.5%
Workers' Compensation		3601-3602	6,291.44	3,589.30	-42.9%
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			73,627.50	38,197.67	-48.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,847.00	0.00	-100.0%
Noncapitalized Equipment		4400	3.62	0.00	-100.0%
Food		4700	270,857.11	355,758.00	31.3%
TOTAL, BOOKS AND SUPPLIES			303,707.73	355,758.00	17.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	167.50	0.00	-100.0%
Dues and Memberships		5300	150.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,800.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,282.50	1,828.50	-57.3%
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	5,200.00	2,214.00	-57.4%
Communications		5900	362.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,962.00</b>	<b>4,042.50</b>	<b>-81.6%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>660,352.21</b>	<b>548,995.70</b>	<b>-16.9%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	25,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>25,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>25,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	41,342.00	40,000.00	-3.2%
5) TOTAL, REVENUES			41,342.00	40,000.00	-3.2%
<b>B. EXPENDITURES</b>					
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	5,000.00	20,000.00	300.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	30,000.00	200.0%
6) Capital Outlay		6000-6999	135,000.00	0.00	-100.0%
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			150,000.00	50,000.00	-66.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(108,658.00)	(10,000.00)	-90.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,000.00	65,170.00	12.4%
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			58,000.00	65,170.00	12.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,658.00)	55,170.00	-208.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,562,281.56	1,511,623.56	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,562,281.56	1,511,623.56	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,562,281.56	1,511,623.56	-3.2%
2) Ending Balance, June 30 (E + F1e)					
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	1,511,623.56	1,566,793.56	3.6%
Deferred Maintenance	0000	9780		1,109,314.73	
Deferred Maintenance	6205	9780		368,169.83	
Deferred Maintenance	8150	9780		89,309.00	
Deferred Maintenance	0000	9780	1,054,144.73		
Deferred Maintenance	6205	9780	368,169.83		
Deferred Maintenance	8150	9780	89,309.00		
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	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	1,342.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>41,342.00</b>	<b>40,000.00</b>	<b>-3.2%</b>
<b>TOTAL, REVENUES</b>			<b>41,342.00</b>	<b>40,000.00</b>	<b>-3.2%</b>



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	20,000.00	300.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,000.00	20,000.00	300.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,500.00	5,000.00	233.3%
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	8,500.00	25,000.00	194.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,000.00</b>	<b>30,000.00</b>	<b>200.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	135,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>135,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>150,000.00</b>	<b>50,000.00</b>	<b>-66.7%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	58,000.00	65,170.00	12.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>58,000.00</b>	<b>65,170.00</b>	<b>12.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>58,000.00</b>	<b>65,170.00</b>	<b>12.4%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	88,730.28	75,000.00	-15.5%
5) TOTAL, REVENUES			88,730.28	75,000.00	-15.5%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			88,730.28	75,000.00	-15.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,163.71	0.00	-100.0%
b) Transfers Out		7600-7629	68,425.29	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(61,261.58)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,468.70	75,000.00	173.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,449,836.70	2,477,305.40	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,449,836.70	2,477,305.40	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,449,836.70	2,477,305.40	1.1%
2) Ending Balance, June 30 (E + F1e)			2,477,305.40	2,552,305.40	3.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,477,305.40	2,552,305.40	3.0%
Federal Impact Aid	0000	9780		2,551,292.28	
Child Dev Fund Reserves	9010	9780		1,013.12	
Federal Impact Aid	0000	9780	2,476,292.28		
Child Dev Fund Reserves	9010	9780	1,013.12		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,730.28	75,000.00	-15.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,730.28</b>	<b>75,000.00</b>	<b>-15.5%</b>
<b>TOTAL, REVENUES</b>			<b>88,730.28</b>	<b>75,000.00</b>	<b>-15.5%</b>

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,163.71	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			7,163.71	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	68,425.29	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			68,425.29	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			(61,261.58)	0.00	-100.0%



July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,000.00	30,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,152.00	60,152.00	0.0%
b) Transfers Out		7600-7629	75,435.00	104,314.78	38.3%
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			(15,283.00)	(44,162.78)	189.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,717.00	(14,162.78)	-196.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,408.10	1,189,125.10	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,408.10	1,189,125.10	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,408.10	1,189,125.10	1.3%
2) Ending Balance, June 30 (E + F1e)			1,189,125.10	1,174,962.32	-1.2%
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	1,189,125.10	1,174,962.32	-1.2%
Retiree Benefits	0000	9780		1,174,962.32	
Retiree Benefits	0000	9780	1,189,125.10		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30,000.00	30,000.00	0.0%
<b>TOTAL, REVENUES</b>			30,000.00	30,000.00	0.0%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,152.00	60,152.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,152.00</b>	<b>60,152.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	75,435.00	104,314.78	38.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>75,435.00</b>	<b>104,314.78</b>	<b>38.3%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>(15,283.00)</b>	<b>(44,162.78)</b>	<b>189.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	182,958.28	149,000.00	-18.6%
5) TOTAL, REVENUES			182,958.28	149,000.00	-18.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	170,682.29	New
3) Employee Benefits		3000-3999	0.00	61,376.34	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	90,000.00	50,000.00	-44.4%
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			130,000.00	282,058.63	117.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,958.28	(133,058.63)	-351.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,958.28	(133,058.63)	-351.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,627,765.25	4,680,723.53	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,627,765.25	4,680,723.53	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,627,765.25	4,680,723.53	1.1%
2) Ending Balance, June 30 (E + F1e)			4,680,723.53	4,547,664.90	-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	4,680,723.53	4,547,664.90	-2.8%
Military Construction	0000	9780		1,772,043.49	
Construction	0000	9780		2,775,621.41	
Military Construction	0000	9780	2,004,102.12		
Construction	0000	9780	2,676,621.41		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	166,348.28	144,000.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	5,000.00	-66.7%
Other Local Revenue All Other Local Revenue		8699	1,610.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>182,958.28</b>	<b>149,000.00</b>	<b>-18.6%</b>
<b>TOTAL, REVENUES</b>			<b>182,958.28</b>	<b>149,000.00</b>	<b>-18.6%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	170,682.29	New
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	170,682.29	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	16,571.54	New
OASDI/Medicare/Alternative		3301-3302	0.00	13,057.20	New
Health and Welfare Benefits		3401-3402	0.00	21,500.00	New
Unemployment Insurance		3501-3502	0.00	512.05	New
Workers' Compensation		3601-3602	0.00	4,084.26	New
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	5,651.29	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	61,376.34	New
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	40,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	50,000.00	-44.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>90,000.00</b>	<b>50,000.00</b>	<b>-44.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>130,000.00</b>	<b>282,058.63</b>	<b>117.0%</b>

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	48,899.34	40,000.00	-18.2%
5) TOTAL, REVENUES			48,899.34	40,000.00	-18.2%
<b>B. EXPENDITURES</b>					
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	700,000.00	New
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	700,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			48,899.34	(660,000.00)	-1449.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			48,899.34	(660,000.00)	-1449.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,339,233.67	1,388,133.01	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,233.67	1,388,133.01	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,233.67	1,388,133.01	3.7%
2) Ending Balance, June 30 (E + F1e)			1,388,133.01	728,133.01	-47.5%
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	1,388,133.01	728,133.01	-47.5%
Construction	0000	9780		728,133.01	
Construction	0000	9780	853,566.16		
Construction	7810	9780	534,566.85		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,899.34	40,000.00	-18.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			48,899.34	40,000.00	-18.2%
<b>TOTAL, REVENUES</b>			48,899.34	40,000.00	-18.2%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	700,000.00	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	700,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	700,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,386.88	14,500.00	-16.6%
5) TOTAL, REVENUES			17,386.88	14,500.00	-16.6%
<b>B. EXPENDITURES</b>					
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	25,000.00	0.00	-100.0%
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			25,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,613.12)	14,500.00	-290.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,613.12)	14,500.00	-290.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,184.68	468,571.56	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,184.68	468,571.56	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,184.68	468,571.56	-1.6%
2) Ending Balance, June 30 (E + F1e)					
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	468,571.56	483,071.56	3.1%
Equipment	0000	9780		483,071.56	
Equipment	0000	9780	468,571.56		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	17,386.88	14,500.00	-16.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,386.88	14,500.00	-16.6%
<b>TOTAL, REVENUES</b>			17,386.88	14,500.00	-16.6%



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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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	25,000.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			25,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			25,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

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
<b>ELEMENTARY</b>						
1. General Education			1,204.56	1,088.86	1,081.58	1,134.10
a. Kindergarten	143.93	142.00				
b. Grades One through Three	393.72	392.00				
c. Grades Four through Six	358.57	358.00				
d. Grades Seven and Eight	252.50	250.85				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	0.12	0.12				
g. Community Day School						
2. Special Education						
a. Special Day Class	17.40	17.40	26.38	26.38	26.38	26.38
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.38	1.00	1.00	1.00	1.00	1.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	1,167.62	1,161.37	1,231.94	1,116.24	1,108.96	1,161.48
<b>HIGH SCHOOL</b>						
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
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	7.78	7.78	7.78	7.78	7.78	7.78
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	7.78	7.78	7.78	7.78	7.78	7.78
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,175.40	1,169.15	1,239.72	1,124.02	1,116.74	1,169.26
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
<b>CLASSES FOR ADULTS</b>						
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)	1,175.40	1,169.15	1,239.72	1,124.02	1,116.74	1,169.26
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	9,822.00	9,822.00	9,822.00			
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	9,822.00	9,822.00	9,822.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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						
<b>CHARTER SCHOOLS</b>						
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	125.40	125.40	125.40	106.55	106.55	106.55
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	125.40	125.40	125.40	106.55	106.55	106.55
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	362,000.00		362,000.00			362,000.00
Work in Progress	1,423,454.18	(909,699.18)	513,755.00			513,755.00
Total capital assets not being depreciated	1,785,454.18	(909,699.18)	875,755.00	0.00	0.00	875,755.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	29,652,128.91	(1,645,222.91)	28,006,906.00			28,006,906.00
Equipment	1,158,822.66	(70,537.66)	1,088,285.00			1,088,285.00
Total capital assets being depreciated	30,810,951.57	(1,715,760.57)	29,095,191.00	0.00	0.00	29,095,191.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,971,722.32)	(313,569.68)	(5,285,292.00)			(5,285,292.00)
Equipment	(497,372.38)	1,735.38	(495,637.00)			(495,637.00)
Total accumulated depreciation	(5,469,094.70)	(311,834.30)	(5,780,929.00)	0.00	0.00	(5,780,929.00)
Total capital assets being depreciated, net	25,341,856.87	(2,027,594.87)	23,314,262.00	0.00	0.00	23,314,262.00
Governmental activity capital assets, net	27,127,311.05	(2,937,294.05)	24,190,017.00	0.00	0.00	24,190,017.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	5,720,692.33	301	0.00	303	5,720,692.33	305	94,598.35	141,651.33	307	5,579,041.00	309
2000 - Classified Salaries	2,935,364.77	311	0.00	313	2,935,364.77	315	333,116.98	632,934.80	317	2,302,429.97	319
3000 - Employee Benefits (Excluding 3800)	2,405,435.40	321	75,213.00	323	2,330,222.40	325	98,820.08	181,834.16	327	2,148,388.24	329
4000 - Books, Supplies Equip Replace. (6500)	1,186,824.60	331	0.00	333	1,186,824.60	335	503,785.53	733,105.60	337	453,719.00	339
5000 - Services... & 7300 - Indirect Costs	2,117,043.70	341	0.00	343	2,117,043.70	345	636,523.17	1,030,378.82	347	1,086,664.88	349
TOTAL					14,290,147.80	365			TOTAL	11,570,243.09	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	5,043,520.66 375
2. Salaries of Instructional Aides Per EC 41011.....	2100	761,364.55 380
3. STRS.....	3101 & 3102	408,024.68 382
4. PERS.....	3201 & 3202	53,234.55 383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	130,922.06 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	755,499.51 385
7. Unemployment Insurance.....	3501 & 3502	17,118.12 390
8. Workers' Compensation Insurance.....	3601 & 3602	140,406.97 392
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).....		7,310,091.10 395
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).....		109,800.99 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		164,920.78 396
14. TOTAL SALARIES AND BENEFITS.....		7,145,170.32 397
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.....		61.75%
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).....	61.75%
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).....	11,570,243.09
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	4,204,646.73	301	14,760.40	303	4,189,886.33	305	65,353.00	113,033.00	307	4,076,853.33	309
2000 - Classified Salaries	2,030,666.18	311	0.00	313	2,030,666.18	315	258,610.66	397,271.34	317	1,633,394.84	319
3000 - Employee Benefits (Excluding 3800)	1,897,336.50	321	171,872.03	323	1,725,464.47	325	94,725.80	129,252.17	327	1,596,212.30	329
4000 - Books, Supplies Equip Replace. (6500)	795,512.48	331	0.00	333	795,512.48	335	149,290.45	293,109.95	337	502,402.53	339
5000 - Services... & 7300 - Indirect Costs	1,471,368.17	341	0.00	343	1,471,368.17	345	421,501.93	577,093.81	347	894,274.36	349
TOTAL					10,212,897.63	365			TOTAL	8,703,137.36	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	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		5,469,063.72
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		22,148.20
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		73,452.23
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		130,061.97
14. TOTAL SALARIES AND BENEFITS		5,316,853.55
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		61.09%
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)	61.09%
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)	8,703,137.36
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)  
2008-09 Estimated Actuals  
Schedule of Long-Term Liabilities

58 72751 0000000  
Form DEBT

Wheatland Elementary  
Yuba County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	1,055,724.00		1,055,724.00	60,152.00		1,115,876.00	60,152.00
Compensated Absences Payable	59,535.34		59,535.34			59,535.34	59,535.34
Governmental activities long-term liabilities	1,115,259.34	0.00	1,115,259.34	60,152.00	0.00	1,175,411.34	119,687.34
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget (Single Adoption)  
2008-09 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	327,405.87		44,873.44	372,279.31
2. State Lottery Revenue	8560	141,843.75		14,896.90	156,740.65
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)		469,249.62	0.00	59,770.34	529,019.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	36,841.00		28,782.38	65,623.38
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 )		36,841.00	0.00	28,782.38	65,623.38
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	432,408.62	0.00	30,987.96	463,396.58

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

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

Description	Object Codes	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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(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	5,869,910.32	-3.74%	5,650,210.81	-2.40%	5,514,713.70
2. Federal Revenues	8100-8299	2,332,476.00	-10.49%	2,087,767.84	-4.70%	1,989,651.86
3. Other State Revenues	8300-8599	1,595,773.49	-7.39%	1,477,844.07	-4.70%	1,408,391.85
4. Other Local Revenues	8600-8799	1,033,143.11	-4.54%	986,271.69	-4.70%	939,921.23
5. Other Financing Sources	8900-8999	104,314.68	0.00%	104,314.68	0.00%	104,314.68
6. Total (Sum lines A1 thru A5)		10,935,617.05	-5.75%	10,306,409.09	-3.39%	9,956,993.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(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				4,204,646.73		4,136,427.33
b. Step & Column Adjustment				66,012.14		64,691.90
c. Cost-of-Living Adjustment				42,637.65		41,942.25
d. Other Adjustments				(176,869.19)		(267,619.76)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,204,646.73	-1.62%	4,136,427.33	-3.89%	3,975,441.72
2. Classified Salaries						
a. Base Salaries				2,030,666.18		1,880,812.07
b. Step & Column Adjustment				42,395.66		42,395.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(192,249.77)		(107,707.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,030,666.18	-7.38%	1,880,812.07	-3.47%	1,815,500.66
3. Employee Benefits	3000-3999	1,941,678.21	-11.22%	1,723,775.35	-2.65%	1,678,154.28
4. Books and Supplies	4000-4999	795,512.48	-4.23%	761,893.04	-3.81%	732,833.02
5. Services and Other Operating Expenditures	5000-5999	1,502,646.81	-9.06%	1,366,486.00	-5.10%	1,296,857.51
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	300,950.00	0.00%	300,950.00	0.00%	300,950.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,278.64)	0.00%	(31,278.64)	0.00%	(31,278.64)
9. Other Financing Uses	7600-7699	150,452.00	0.00%	150,452.00	0.00%	150,452.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,895,273.77	-5.56%	10,289,517.15	-3.60%	9,918,910.55
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		40,343.28		16,891.94		38,082.77
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,382,091.67		2,422,434.95		2,439,326.89
2. Ending Fund Balance (Sum lines C and D1)		2,422,434.95		2,439,326.89		2,477,409.66
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	100,132.61		100,132.61		100,132.61
b. Designated for Economic Uncertainties	9770	544,763.69		514,475.86		495,945.53
c. Fund Balance Designations	9775, 9780	1,777,539.20		1,824,718.42		1,881,331.52
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3c must agree with line D2)		2,422,435.50		2,439,326.89		2,477,409.66

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	544,763.69		514,475.86		495,945.53
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)						
	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		544,763.69		514,475.86		495,945.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		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)						
		1,116.24		1,062.80		1,010.40
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		10,895,273.77		10,289,517.15		9,918,910.55
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)		10,895,273.77		10,289,517.15		9,918,910.55
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)		326,858.21		308,685.51		297,567.32
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)		326,858.21		308,685.51		297,567.32
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (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	5,763,528.32				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,084.86	0.90%	6,139.62	2.40%	6,286.97
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		1,169.26	-4.62%	1,115.21	-4.70%	1,062.80
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		7,114,783.40	-3.76%	6,846,965.62	-2.41%	6,681,791.72
d. Other Revenue Limit (Form RL, lines 6 thru 14)		9,399.00	0.00%	9,399.00	0.00%	9,399.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		7,124,182.40	-3.76%	6,856,364.62	-2.41%	6,691,190.72
f. Deficit Factor (Form RL, line 16)		0.82033	0.00%	0.82033	0.00%	0.82033
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		5,844,180.55	-3.76%	5,624,481.59	-2.41%	5,488,984.48
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(106,382.00)	0.00%	(106,382.00)	0.00%	(106,382.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		25,729.22	0.00%	25,729.22	0.00%	25,729.22
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		5,763,527.77	-3.81%	5,543,828.81	-2.44%	5,408,331.70
2. Federal Revenues	8100-8299	1,757,874.00	-4.62%	1,676,614.84	-4.70%	1,597,821.26
3. Other State Revenues	8300-8599	836,451.02	-4.62%	797,785.39	-4.70%	760,292.96
4. Other Local Revenues	8600-8799	371,418.75	-4.62%	354,249.61	-4.70%	337,601.43
5. Other Financing Sources	8900-8999	(939,336.96)	-14.93%	(799,058.13)	-6.89%	(744,010.86)
6. Total (Sum lines A1k thru A5)		7,789,934.58	-2.78%	7,573,420.52	-2.82%	7,360,036.49
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (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				3,697,961.44		3,627,981.19
b. Step & Column Adjustment				59,118.14		57,797.90
c. Cost-of-Living Adjustment				37,570.80		36,857.79
d. Other Adjustments				(166,669.19)		(184,316.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,697,961.44	-1.89%	3,627,981.19	-2.47%	3,538,319.96
2. Classified Salaries						
a. Base Salaries				1,343,187.40		1,295,716.68
b. Step & Column Adjustment				5,055.66		5,055.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(52,526.38)		(61,894.25)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,343,187.40	-3.53%	1,295,716.68	-4.39%	1,238,878.09
3. Employee Benefits	3000-3999	1,564,697.18	-4.54%	1,493,682.39	-1.63%	1,469,295.86
4. Books and Supplies	4000-4999	425,226.53	-4.62%	405,570.09	-4.70%	386,510.07
5. Services and Other Operating Expenditures	5000-5999	794,827.50	-0.60%	790,093.68	-5.65%	745,465.19
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(141,797.45)	0.00%	(141,797.45)	0.00%	(141,797.45)
9. Other Financing Uses	7600-7699	85,282.00	0.00%	85,282.00	0.00%	85,282.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,769,384.60	-2.74%	7,556,528.58	-3.10%	7,321,953.72
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		20,549.98		16,891.94		38,082.77
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,831,201.08		1,851,751.06		1,868,643.00
2. Ending Fund Balance (Sum lines C and D1)		1,851,751.06		1,868,643.00		1,906,725.77
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	100,132.61		100,132.61		100,132.61
b. Designated for Economic Uncertainties	9770	544,763.69		514,475.86		495,945.53
c. Fund Balance Designations	9775, 9780	1,206,855.31		1,254,034.53		1,310,647.63
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,851,751.61		1,868,643.00		1,906,725.77

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	544,763.69		514,475.86		495,945.53
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		544,763.69		514,475.86		495,945.53
<b>F. ASSUMPTIONS</b>						
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.						
Revenue Limit: Loss of 52.41 ADA for 10-11 with an additional loss of 52.41 ADA in 11-12 (per 10 yr loss trend); each year using the prior year's RL due to declining enrollment.. Applied .90% COLA in 10/11 and 2.40% COLA in 11-12 per School Service's Dartboard May Revision Version. Federal Revenue: No COLA, less loss of ADA. Stimulus dollars are not included in the budgets at this time. Other State Revenue: Reduced per loss of ADA. Local Revenue: Decreased by loss of ADA. Reduced contribution to restricted programs to reflect flexibility options implemented in 08-09. Certificated Salaries: Reduced staff in 10-11 and 11-12 due to loss of ADA. 1% COLA increase to WESTA teachers added to the budget in 10-11 and 11-12 as per current contract. Step and Column costs added. Classified Salaries: Recuded staff in 10-11 and 11-12 due to loss of ADA. Step & Column costs were added for each year but no COLA amounts were included. Employee Benefits: Adjusted to reflect loss of staff. Books & Supplies: Reduced due to loss of ADA. Services & Other Operating: Reduced consultants and increased utilities by 2% each year. Other Financing Uses: Reduced contributions to restricted funds each year.						

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)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(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	106,382.00	0.00%	106,382.00	0.00%	106,382.00
2. Federal Revenues	8100-8299	574,602.00	-28.45%	411,153.00	-4.70%	391,830.60
3. Other State Revenues	8300-8599	759,322.47	-10.44%	680,058.68	-4.70%	648,098.89
4. Other Local Revenues	8600-8799	661,724.36	-4.49%	632,022.08	-4.70%	602,319.80
5. Other Financing Sources	8900-8999	1,043,651.64	-13.44%	903,372.81	-6.09%	848,325.54
6. Total (Sum lines A1 thru A5)		3,145,682.47	-13.12%	2,732,988.57	-4.98%	2,596,956.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(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				506,685.29		508,446.14
b. Step & Column Adjustment				6,894.00		6,894.00
c. Cost-of-Living Adjustment				5,066.85		5,084.46
d. Other Adjustments				(10,200.00)		(83,302.84)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	506,685.29	0.35%	508,446.14	-14.03%	437,121.76
2. Classified Salaries						
a. Base Salaries				687,478.78		585,095.39
b. Step & Column Adjustment				37,340.00		37,340.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(139,723.39)		(45,812.82)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	687,478.78	-14.89%	585,095.39	-1.45%	576,622.57
3. Employee Benefits	3000-3999	376,981.03	-38.96%	230,092.96	-9.23%	208,858.42
4. Books and Supplies	4000-4999	370,285.95	-3.77%	356,322.95	-2.81%	346,322.95
5. Services and Other Operating Expenditures	5000-5999	707,819.31	-18.57%	576,392.32	-4.34%	551,392.32
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	300,950.00	0.00%	300,950.00	0.00%	300,950.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	110,518.81	0.00%	110,518.81	0.00%	110,518.81
9. Other Financing Uses	7600-7699	65,170.00	0.00%	65,170.00	0.00%	65,170.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,125,889.17	-12.57%	2,732,988.57	-4.98%	2,596,956.83
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		19,793.30		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		550,890.59		570,683.89		570,683.89
2. Ending Fund Balance (Sum lines C and D1)		570,683.89		570,683.89		570,683.89
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	570,683.89		570,683.89		570,683.89
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3c must agree with line D2)		570,683.89		570,683.89		570,683.89



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)
<b>E. AVAILABLE RESERVES</b>						
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.

Revenue Limit: Loss of 52.41 ADA for 10-11 with an additional loss of 52.41 ADA in 11-12 (per 10 yr loss trend); each year using the prior year's RL due to declining enrollment. Applied .90% COLA in 10/11 and 2.40% COLA in 11-12 per School Service's Dartboard May Revision Version. Federal Revenue: No COLA, less loss of ADA. Removed Mentoring Grant that ends in 2009-10. Stimulus dollars are not included in the budgets at this time. Other State Revenue: Reduced per loss of ADA. Removed LT SCVP grant that ends in 2009-10. Local Revenue: Decreased by loss of ADA. Reduced contribution to restricted programs to reflect flexibility options implemented in 08-09. Certificated Salaries: Reduced staff in 10-11 and 11-12 due to loss of ADA. 1% COLA increase to WESTA teachers added to the budget in 10-11 and 11-12 as per current contract. Step and Column costs added. Reduced expenditures for the two grants that will be ending in 09-10. Classified Salaries: Reduced staff in 10-11 and 11-12 due to loss of ADA. Step & Column costs were added for each year but no COLA amounts were included. Reduced expenditures for the two grants that will be ending in 09-10. Employee Benefits: Adjusted to reflect loss of staff. Reduced expenditures for the two grants that will be ending in 09-10. Books & Supplies: Reduced due to loss of ADA. Reduced expenditures for the two grants that will be ending in 09-10. Services & Other Operating: Reduced consultants and increased utilities by 2% each year. Reduced expenditures for the two grants that will be ending in 09-10. Other Financing Uses: Reduced contributions to restricted funds each year.

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,519.86	5,834.86
2. Inflation Increase	0041	315.00	250.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,834.86	6,084.86
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,834.86	6,084.86
b. Revenue Limit ADA	0033	1,238.72	1,169.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	7,227,757.78	7,114,783.40
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	9,434.00	9,399.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	7,237,191.78	7,124,182.40
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	6,669,506.46	5,844,180.55
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	24,670.00	5,101.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	63,492.00	49,993.00
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)	---	(38,822.00)	(44,892.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	6,630,684.46	5,799,288.55

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	710,573.00	710,573.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	69,949.00	69,949.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	640,624.00	640,624.00
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	5,990,060.46	5,158,664.55
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	40,253.00	37,367.00
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	---	28,377.77	57,995.22
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(11,875.23)	20,628.22
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	5,978,185.23	5,179,292.77
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	5,978,185.23	

**OTHER NON-REVENUE LIMIT ITEMS**

(Should be recorded in Object 8311 beginning in 2007-08)

45. Core Academic Program	9001	21,255.00	
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	6,660.00	
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,400.00)	0.00	(24,190.00)				
Other Sources/Uses Detail					75,435.00	168,809.00		
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	1,400.00	0.00	24,190.00	0.00				
Other Sources/Uses Detail					94,082.29	7,163.71		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					58,000.00	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					7,163.71	68,425.29		
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					60,152.00	75,435.00		
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	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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
<b>TOTALS</b>	<b>1,400.00</b>	<b>(1,400.00)</b>	<b>24,190.00</b>	<b>(24,190.00)</b>	<b>319,833.00</b>	<b>319,833.00</b>	<b>0.00</b>	<b>0.00</b>

July 1 Budget (Single Adoption)  
2009-10 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,400.00)	0.00	(31,278.64)				
Other Sources/Uses Detail					104,314.78	150,452.00		
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	1,400.00	0.00	31,278.64	0.00				
Other Sources/Uses Detail					25,130.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					65,170.00	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					60,152.00	104,314.78		
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	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								

July 1 Budget (Single Adoption)  
2009-10 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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								
<b>TOTALS</b>	<b>1,400.00</b>	<b>(1,400.00)</b>	<b>31,278.64</b>	<b>(31,278.64)</b>	<b>254,766.78</b>	<b>254,766.78</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	1,332.34	1,329.13	0.2%	Met
Second Prior Year (2007-08)	1,332.34	1,313.40	1.4%	Not Met
First Prior Year (2008-09)	1,240.10	1,238.72	0.1%	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	1,169.26			

**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)

The decline in students at Beale AFB exceeded what was originally estimated. The District continues to work closely with the base to identify future numbers.

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2006-07)		1,367	1,524	N/A	Met
Second Prior Year (2007-08)		1,317	1,458	N/A	Met
First Prior Year (2008-09)		1,271	1,439	N/A	Met
Budget Year (2009-10)		1,185			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	1,305	1,524	85.6%
Second Prior Year (2007-08)	1,235	1,458	84.7%
First Prior Year (2008-09)	1,168	1,439	81.2%
	Historical Average Ratio:		83.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		84.3%

**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)	1,116	1,185	94.2%	Not Met
1st Subsequent Year (2010-11)	1,063	1,132	93.9%	Not Met
2nd Subsequent Year (2011-12)	1,010	1,080	93.5%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

CBEDS numbers include a charter school, while P2 ADA and future enrollment projections do not. This is distorting our ratio.

**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)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,834.86	6,084.86	6,139.62	6,286.97
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.92156	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,377.17	4,991.59	5,036.51	5,157.39
d. Prior Year Funded BRL per ADA		5,377.17	4,991.59	5,036.51
e. Difference (Step 1c minus Step 1d)		(385.58)	44.92	120.88
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-7.17%	0.90%	2.40%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	1,238.72	1,169.26	1,115.21	1,062.80
b. Prior Year Revenue Limit (Funded) ADA		1,238.72	1,169.26	1,115.21
c. Difference (Step 2a minus Step 2b)		(69.46)	(54.05)	(52.41)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-5.61%	-4.62%	-4.70%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		-12.78%	-3.72%	-2.30%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-13.78% to -11.78%</b>	<b>-4.72% to -2.72%</b>	<b>-3.30% to -1.30%</b>

**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)	710,573.00	710,573.00	710,573.00	710,573.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)
<b>Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):</b>	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)	6,688,758.44	5,889,865.98	5,650,210.81	5,514,713.70
District's Projected Change in Revenue Limit:		-11.94%	-4.07%	-2.40%
<b>Revenue Limit Standard:</b>		<b>-13.78% to -11.78%</b>	<b>-4.72% to -2.72%</b>	<b>-3.30% to -1.30%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District Revenue Limit to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	9,110,929.02	9,970,947.10	91.4%
Second Prior Year (2007-08)	9,171,971.27	9,814,468.52	93.5%
First Prior Year (2008-09)	8,558,242.75	9,525,736.93	89.8%
Historical Average Ratio:			91.6%

  

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.6% to 94.6%</b>	<b>88.6% to 94.6%</b>	<b>88.6% to 94.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	6,605,846.02	7,684,102.60	86.0%	Not Met
1st Subsequent Year (2010-11)	6,417,380.26	7,471,246.58	85.9%	Not Met
2nd Subsequent Year (2011-12)	6,246,493.91	7,236,671.72	86.3%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The historical ratio does not include the categorical flexibility allowed with SBX3 4, Chapter 12, Statutes of 2009 that was implemented during 2008-09. Our ratio will be different during this flexibility timespan.

**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):	-12.78%	-3.72%	-2.30%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-22.78% to -2.78%</b>	<b>-13.72% to 6.28%</b>	<b>-12.30% to 7.70%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-17.78% to -7.78%	-8.72% to 1.28%	-7.30% to 2.70%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2008-09)	3,313,548.12		
Budget Year (2009-10)	2,332,476.00	-29.61%	Yes
1st Subsequent Year (2010-11)	2,087,767.84	-10.49%	Yes
2nd Subsequent Year (2011-12)	1,989,651.86	-4.70%	No

**Explanation:**  
(required if Yes)

The District has reduced Federal Revenues in the 2009-10 year due to lower Impact Aid Funding caused by a loss of military students. Also, the District has not yet budgeted the federal stimulus funds awaiting Board decision as to usage.

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

First Prior Year (2008-09)	2,656,325.73		
Budget Year (2009-10)	1,595,773.49	-39.93%	Yes
1st Subsequent Year (2010-11)	1,477,844.07	-7.39%	No
2nd Subsequent Year (2011-12)	1,408,391.85	-4.70%	No

**Explanation:**  
(required if Yes)

Other State Revenues were decreased due to loss of students and cuts to the Tier III categorical programs. In addition, a State bus grant was received in 2008-09 and was deducted from the subsequent budgets.

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

First Prior Year (2008-09)	1,318,791.25		
Budget Year (2009-10)	1,033,143.11	-21.66%	Yes
1st Subsequent Year (2010-11)	986,271.69	-4.54%	No
2nd Subsequent Year (2011-12)	939,921.23	-4.70%	No

**Explanation:**  
(required if Yes)

Other Local Revenues were decreased due to loss of students (SELPA funds). The District also decreased its interest revenues due to the proposed deferrals in state funds.

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

First Prior Year (2008-09)	1,104,663.60		
Budget Year (2009-10)	795,512.48	-27.99%	Yes
1st Subsequent Year (2010-11)	761,893.04	-4.23%	No
2nd Subsequent Year (2011-12)	732,833.02	-3.81%	No

**Explanation:**  
(required if Yes)

The District has had to make severe cuts in order to deal with 20% loss in state revenues.

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

First Prior Year (2008-09)	2,141,233.70		
Budget Year (2009-10)	1,502,646.81	-29.82%	Yes
1st Subsequent Year (2010-11)	1,366,486.00	-9.06%	Yes
2nd Subsequent Year (2011-12)	1,296,857.51	-5.10%	No

**Explanation:**  
(required if Yes)

The District has had to make severe cuts in order to deal with 20% loss in state revenues.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2008-09)	7,288,665.10		
Budget Year (2009-10)	4,961,392.60	-31.93%	Not Met
1st Subsequent Year (2010-11)	4,551,883.60	-8.25%	Met
2nd Subsequent Year (2011-12)	4,337,964.94	-4.70%	Met

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

First Prior Year (2008-09)	3,245,897.30		
Budget Year (2009-10)	2,298,159.29	-29.20%	Not Met
1st Subsequent Year (2010-11)	2,128,379.04	-7.39%	Met
2nd Subsequent Year (2011-12)	2,029,690.53	-4.64%	Met

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

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

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

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

The District has reduced Federal Revenues in the 2009-10 year due to lower Impact Aid Funding caused by a loss of military students. Also, the District has not yet budgeted the federal stimulus funds awaiting Board decision as to usage.

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

Other State Revenues were decreased due to loss of students and cuts to the Tier III categorical programs. In addition, a State bus grant was received in 2008-09 and was deducted from the subsequent budgets.

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

Other Local Revenues were decreased due to loss of students (SELPA funds). The District also decreased its interest revenues due to the proposed deferrals in state funds.

- 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)

The District has had to make severe cuts in order to deal with 20% loss in state revenues.

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

The District has had to make severe cuts in order to deal with 20% loss in state revenues.

**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?
- 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**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	10,895,273.77			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures and Other Financing Uses	10,895,273.77	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
		108,952.74	108,942.56	Not Met

<sup>1</sup> Fund 01, Resource 8150, objects 8900-8999

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

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

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

The district will make up the .23 cents at First Interim.



**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	747,104.45	772,386.25	744,939.99
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)			
d. Available Reserves (Lines 1a through 1c)	747,104.45	772,386.25	744,939.99
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,942,088.83	15,447,724.84	14,898,799.71
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)	14,942,088.83	15,447,724.84	14,898,799.71
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

<sup>1</sup>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.

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	(253,647.46)	10,534,829.44	2.4%	Not Met
Second Prior Year (2007-08)	(1,369,339.67)	10,352,694.71	13.2%	Not Met
First Prior Year (2008-09)	(414,278.20)	9,638,545.93	4.3%	Not Met
Budget Year (2009-10) (Information only)	20,550.53	7,769,384.60		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

Due to declining enrollment, the loss of military students, and severe state cuts the District has experienced the Perfect Storm. The District has made major cuts to staff, supplies, consultants, and closed a school in order to balance its budget in 2009-10.

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2006-07)	3,162,438.64	3,869,466.41	N/A	Met
Second Prior Year (2007-08)	3,526,877.37	3,614,818.95	N/A	Met
First Prior Year (2008-09)	2,029,767.90	2,245,479.28	N/A	Met
Budget Year (2009-10) (Information only)	1,831,201.08			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	1,116	1,063	1,010
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Budget Year (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)	10,895,273.77	10,289,517.15	9,918,910.55
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)	10,895,273.77	10,289,517.15	9,918,910.55
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	326,858.21	308,685.51	297,567.32
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>326,858.21</b>	<b>308,685.51</b>	<b>297,567.32</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	544,763.69	514,475.86	495,945.53
	0.00	0.00	0.00
	.00	0.00	0.00
	0.00		
	0.00		
	544,763.69	514,475.86	495,945.53
	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>326,858.21</b>	<b>308,685.51</b>	<b>297,567.32</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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)?

Yes

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:

The District expects to receive approximately \$1,742,874 in Federal Impact Aid in the budget year. These dollars are subject to federal reauthorization. These dollars are utilized to fund approximately 17% of on-going operations of the District and without such, the District would have to make extreme cuts.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2008-09)	(2,031,603.83)			
Budget Year (2009-10)	(1,043,651.74)	(987,952.09)	-48.6%	Not Met
1st Subsequent Year (2010-11)	(799,058.13)	(244,593.61)	-23.4%	Not Met
2nd Subsequent Year (2011-12)	(744,010.86)	(55,047.27)	-6.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2008-09)	104,314.78			
Budget Year (2009-10)	104,314.78	0.00	0.0%	Met
1st Subsequent Year (2010-11)	104,314.78	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	104,314.78	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2008-09)	168,809.00			
Budget Year (2009-10)	150,452.00	(18,357.00)	-10.9%	Met
1st Subsequent Year (2010-11)	150,452.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	150,452.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) With the implementation of categorical flexibility, many costs have been moved to the unrestricted side of the budget in 2009-10. In addition, the district has made severe cuts to its programs to balance the budget.

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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/0000	01/2X72	59,535

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	59,535	59,535	59,535	59,535

Other Long-term Commitments (continued):

Type of Commitment	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)

Total Annual Payments: 59,535 59,535 59,535 59,535

Has total annual payment increased over prior year (2008-09)? No No No No



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

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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)

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

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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)

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

b. Do benefits continue past age 65?

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:

Certificated employees are eligible to receive 5 years to until age 65 health premiums up to \$400 per month. Classified employees are eligible to receive 5 years or until age 65 health premiums up to \$600 per month.

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

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

	Self-Insurance Fund	Governmental Fund
	1,189,125	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	1,055,724.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00
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	Sep 17, 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)	60,152.00	60,152.00	60,152.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	164,484.23	164,484.23	164,484.23
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	15	15	15

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

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

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

No
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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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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	66.0	49.0	48.0	46.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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:

Nov 24, 2008

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 14, 2008

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

Yes

If Yes, date of budget revision board adoption:

Dec 11, 2008

4. Period covered by the agreement:

Begin Date: Jul 01, 2007      End Date: Jun 30, 2011

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)?	Yes	Yes	No

**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")

58,406	110,013	
1% on schedule	1% on schedule	

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

On schedule increases of 1% come from Impact Aid funding.

**Negotiations Not Settled**

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

	Budget Year (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?	Yes	Yes	Yes
2. Total cost of H&W benefits	647,361	645,661	642,261
3. Percent of H&W cost paid by employer	80%	79%	78%
4. Percent projected change in H&W cost over prior year	7.0%	-2.0%	-2.0%

**Certificated (Non-management) Prior Year Settlements**

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

No	<input type="text"/>	<input type="text"/>
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**Certificated (Non-management) Step and Column Adjustments**

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	67,359	66,012	64,692
3. Percent change in step & column over prior year	1.0%	-2.0%	-2.0%

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

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

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

**Certificated (Non-management) - Other**

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

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**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-management) FTE positions	67.3	49.1	47.1	45.1

**Classified (Non-management) Salary and Benefit Negotiations**

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

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
455,394	453,127	451,273
80%	78%	75%
7.0%	-2.0%	-2.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
41,976	42,396	42,396
1.0%	1.0%	0.0%

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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

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**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	15.5	11.0	11.0	11.0

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

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

Yes
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes	Yes
0	0	0	0
Based on funded COLA	Based on funded COLA	Based on funded COLA	Based on funded COLA

Negotiations Not Settled

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

--

4. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
No	No	No	No
0	0	0	0
0.0%	0.0%	0.0%	0.0%

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes	Yes
2,091	3,067	2,886	
0.0%	0.0%	0.0%	0.0%

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes	Yes
0	0	0	0
0.0%	0.0%	0.0%	0.0%



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**ADDITIONAL FISCAL INDICATORS**

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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?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A8. The District has previously had a qualified budget for Second Interim 07-08, First Interim 08-09, and Second Interim 08-09.

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**End of School District Budget Criteria and Standards Review**

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July 1 Budget (Single Adoption)  
2009-10 Budget  
Technical Review Checks

Wheatland Elementary

Yuba County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67).

PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero).

PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is

Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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58-72751-0000000

July 1 Budget (Single Adoption)  
2008-09 Estimated Actuals  
Technical Review Checks

Wheatland Elementary

Yuba County

Following is a chart of the various types of technical review checks and related requirements:

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### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3 4), Section 15).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers  
 (Object 8995) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must  
 net to zero. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net  
 to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to  
 the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
 Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,  
 8587, and 8697) should equal transfers of pass-through revenues to other  
 agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by  
 resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts  
 reported in objects 9740 through 9780 should not create a negative  
 undesignated/unappropriated balance (Object 9790) by fund and resource (for all  
 funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts  
 reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare  
 exceptions should not create a negative undesignated/unappropriated balance  
 (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive  
 by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by  
 resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-  
 8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive  
 by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds  
 (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object  
 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789)  
 must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter  
 Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue  
 Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes  
 (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment  
 Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in  
 Form RL. PASSED



RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	59,535.34	59,535.34

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

**EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

# **Wheatland School District 2009-10 Budget Assumptions**

## **REVENUE LIMIT:**

### **ADA Projections:**

Based on 08-09 P-2 ADA due to anticipated lower enrollment for 09-10.

### **Revenue Limit:**

Utilized SSC's Dartboard-May Revise Edition and School Services revenue limit software with June 09 global variables, which includes 4.25% COLA adjusted to declining enrollment. The deficit is anticipated to grow to 17.967%. The June 09 deferral was included, while the June 10 deferral was excluded. Transfer of the In Lieu of Property Taxes transfer to the Charter included.

## **FEDERAL REVENUE:**

### **Title 8:**

Used EDA (consultant) projection for payment of the FY 2010 application at 110% of LOT not including Table 9 (currently no estimate of when Feds may pay these funds). \$59,485 remains in the budget for Special Ed high cost military students, as per approval of claim by the DOD.

### **Department of Defense:**

Projected at \$160,000 to be received during the summer 2010.

### **ARRA-Stimulus:**

No stimulus funds were included in the budget, awaiting receipt of the funds and guidance on the accepted usage. Anticipate adding the first payment of funds at First Interim.

### **All Other Federal Revenues:**

Reduced the Consolidated Application amounts by 07-08 carryovers. MAA revenue remains at \$15,000 based on 07-08 invoicing. Mentoring grant award budgeted at \$163,449. Also, "We Care" Mental Health grant removed from budget as it ends on September 30, 2009. \$93,147.00 of the SELPA Special Ed dollars budgeted at the federal code. Additional Federal CASDP Grant (After School Demonstration) of \$30,000.00 included.

### **Cal Serve:**

Cal Serve grant ended in 08-09 and was removed from the budget.

**CATEGORICAL PROGRAMS:**

**With the implementation of SBX3 4, major changes to categorical programs have been implemented. WSD held a public hearing on May 21, 2009 and voted to move all Tier III programs with flexibility to unrestricted resources. 15.38% in cuts were removed from the 08-09 budgets and an additional 4.46% in cuts from 09-10 budgets.**

EIA: EIA remains at 08-09 budget amount of \$82,551.

Transportation: Reduced by 65% to reflect current Governor's proposal for this program. This is a loss of \$162,976.45 annually for this program.

**OTHER STATE REVENUE:**

Instructional Materials: Revenues under Tier III flexibility for 09-10. The ending resource balance from 07-08 remains restricted as required in SBX3 4.

K-3 Class-Size Reduction: Program suspended.

Mandated Costs: None budgeted for 09-10 as per SSC's recommendations.

Lottery Revenue: Budgeted at \$109.50 for unrestricted and \$11.50 for Prop 20 Instructional Materials as per SSC's May Revise.

One-Time Funds: ASES (afterschool) grant budgeted at \$492,262.50 to reflect grant maximum for 09-10 and the second award for the After School Demonstration Grant (\$45,000). SCVP grant for Lone Tree budgeted at \$79,263.79 after deducting for Tier III cuts (this is a Cohort 2 grant and must remain in the restricted program as per CDE). SCVP grants for Bear River and Wheatland Elementary were moved to unrestricted due to Tier III flexibility. New Bus Replacement grant removed as that was a one-time State award for 08-09.

All other state revenues: On-going Tier III categorical flexibility programs included with further cuts of 4.46%. This list includes: Arts & Music Block Grant, CBET, GATE, Instr. Materials, Professional Dev. Block Grant, Sch Library Improvement Block Grant, Sch Safety Block Grant, Supp Sch Counseling, Sch Community Violence Prevention (cohort 3), Targeted Instr Improv Block Grant and Teacher Credentialing Block Grant.

**LOCAL REVENUE:**

Interest:

County Treasury reduced to \$120,000 due to expected deferrals of State revenues and its impact on interest earnings.

Sale of Equipment:

None budgeted at this time.

Sale of Publications:

None budgeted.

Fees:

Budgeted at \$60,000 for the after school local fees.

Interagency Services:

Interagency Services was budgeted at \$246,918.75 for business services to CMP & WCA charters.

Special Education:

Budget reduced to reflect YCOE's latest projections and incorporating a loss of ADA for a total of \$654,871.36 including Federal 94-142 funds. This is a loss of \$80,365.64 due to lower ADA.

All other local revenues:

\$4,500 budgeted for 09-10 based on anticipated receipts including worker's comp reimbursements, prior year reimbursements, and other misc. funds. One time 08-09 PG&E reimbursements were removed from the budget.

Transfers In:

\$104,314.78 expected from the Retiree Benefits fund as repayment for retiree expenses.

**EXPENDITURES:**

Certificated Salaries:

Budget was reduced by 19.5 FTE which includes 3 Admin positions. Class Size Reduction was suspended by the Board due to the fiscal crisis. No COLA budgeted for Management/Admin. 1% COLA added for WESTA certificated staff as per current contract. Step & column increases were budgeted for WESTA as well as Management/Admin. Additional time for home/hospital and Saturday School was included in the budget. Coaching stipends to be paid from the After School grant as these were cut from the 08-09 budget.

Classified Salaries:

Budget reduced by 19.2 FTE. No COLA budgeted for Confidential and Secretarial staff. No COLA budgeted for CSEA staff. Step & column increases budgeted for all units. Categorical Flexibility dollars used to pay for para-educators and library techs.

Benefits:

Health & Welfare: Certificated & Classified budgeted at respective Caps of \$10,000 per contractual agreements.

*For Statutory Benefits the following rates were used:*

STRS	8.25%
PERS	9.709% (PERS reduct. @ 3.311%)
Social Security	6.2%
Medicare	1.45%
UI	.30%
WkComp	2.3929%

4000-7000 Expenses:

Budgets reduced wherever possible. No textbook adoption included as this has been deferred to 10-11. Site carryovers were removed. Minimal supply & services budgets were included with \$186.78 per student being allocated to the schools from the Categorical Flexibility dollars. An additional \$61.48 per student was allocated to the schools for admin supplies & services, while \$45.09 per student was allocated for operation/custodial costs. Grant costs included for ASES \$492,262.50, SCVP-LT \$79,263.79, CASDP (Fed) \$30,000, and Mentoring \$163,449.

Consolidated Application programs budgeted according to revenue. Contributions to restricted programs budgeted at \$1,043,651.74, which reflects changes due to SBX3 4.

Encroachments by programs are: Special Ed \$705,194.68, Transportation \$229,514.40, and Routine Restricted Maintenance \$108,942.56. Technology supplies cut to \$10,000. District Operations supplies, equipment & services cut by another \$31,461 to \$17,700.

Contributions to other funds remain as follows: Cafeteria - \$0, Capital Facilities - \$0, Equipment Replacement - \$0, and Deferred Maintenance - \$65,170. Child Development fund contribution budgeted at \$25,130 to cover Early Intervention aides' salaries & benefits. Contribution to Retiree Benefits budgeted at \$60,152 for GASB 45 OPEB ARC obligations.

Ending Balance:

\$544,763.69 was designated for economic uncertainties in the budget year. The County Office of Ed. requires this higher amount over the State requirement of 3% due to the large impact of Federal monies that the District receives. Accrued Vacation liability in the amount of \$59,535.34 included as well as \$598,262.26 for Salaries & Benefits to cover cash flow issues from the Federal Impact Aid & State deferrals. Lottery dollars are designated for textbook adoption. Restricted dollars were designated in their appropriate resources.

**FUND BALANCE:**

The fund balance is anticipated to increase by \$40,343.83 at this time, barring further State revenue cuts.

**OTHER FUNDS:**

Fund 09 – Charter

Revenues and expenditures for 106.55 ADA budgeted. This is a decrease from 08-09 due to the deletion of the High School Independent Study program. This fund is expected to decrease by \$201,903.22 due mainly to State revenue cuts and one-time purchases of equipment & supplies.

Fund 12 – Child Devel.

State revenue of \$770,903.73 budgeted which reflects the start up of two new Child Care grants. Local revenues budgeted at \$52,868.00 for interest earnings and private pay fees. General Fund contribution budgeted at \$25,130 to cover Early Intervention aides. Expenditures increased to reflect new staff hired for the new Child Care grants.

Fund 13 – Cafeteria

Federal revenue budgeted at projected program participation. No COLA increases for salaries were budgeted. Step & Column increases budgeted. No contribution from the General Fund is expected at this time. Salaries & Benefits reduced to reflect new food supply program implementation (Preferred Meals) which is more cost effective.

Fund 14 – Deferred Maint.

No State allocation for 09-10 was budgeted. Interest budgeted at \$40,000. District wide expenses budgeted in the amount of \$50,000 to include repairs to school sites.

Fund 17 – Special Reserve

Interest revenue decreased to \$75,000 due to lower anticipated funds from the Yuba County Treasury. No Transfers Out anticipated.

Fund 20 – Retiree Benefits

District contribution of \$60,152 to cover OPEB ARC obligations was budgeted. Transfer out to General Fund in the amount of \$104,314.78 budgeted for 09-10 retiree expenses.

Fund 25 – Capital Facilities

Developer Fees budget lowered to \$5,000 with interest lowered to \$144,000. Expenses were budgeted at \$282,058.63 to reflect maintenance salaries and building improvement.

Fund 35 – County Building

\$40,000 in interest revenue budgeted. Expenses of \$700,000 are expected at this time for possible site work.

Fund 40 – Equip. Replace.

Interest revenue lowered to \$14,500 due to lower anticipated earnings. No expenses currently anticipated.