

# **2007-2008 Adopted Budget**

## ***State Budget Documents***



**Presented for Board Approval  
June 20, 2007**

Prepared by  
Bobbie Foote, Assistant Superintendent Business Services  
Candace Reines, Director of Fiscal Services  
Sandra Bermudez, Supervisor of Accounting



**ANNUAL BUDGET REPORT:**

July 1, 2007 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: 155 E. 4th Street

Date: June 18, 2007

Place: 155 E. 4th Street

Date: June 20, 2007

Time: 05:00 PM

Adoption Date: June 20, 2007

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Candace Reines

Telephone: (951) 943-6369 ext. 119

Title: Director of Fiscal Services

E-mail: creines@puhsd.org

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of salaries and benefits to total expenditures are consistent with historical ratios for the budget and two subsequent years.		X
6	Other Revenues and Expenditures	Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) are consistent with historical amounts for the budget and two subsequent years.		X
7a	Deferred Maintenance	If applicable, required deferred maintenance facilities funding is included in the budget.	X	
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three 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 years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent 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 programs, or transfers to or from the general fund to cover operating deficits, changed by more than ten percent for the budget or two subsequent years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for the budget or two subsequent years?</li> </ul>	X	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line1)		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 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 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 years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Bobbie Foote

Title: Asst. Superintendent, Business Services

Telephone: (951) 943-6369 ext. 101

E-mail: blfoote@puhsd.org

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Estimated Actuals	2007-08 Budget
01	General Fund / County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets & Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula / Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Estimated Actuals	2007-08 Budget
RL	Revenue Limit Summary	S	S
ROP	Regional Occupational Program		
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	General Fund / County School Service Fund	S	S



# **Criteria and Standards Review**



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 year OR in 2) two or more of the previous three years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2004-05)	6,872.57	7,136.87	N/A	Met
Second Prior Year (2005-06)	7,449.66	7,662.38	N/A	Met
First Prior Year (2006-07)	8,270.87	8,234.14	0.4%	Met
Budget Year (2007-08) (Criterion 4A1, Step 2a)	8,734.17			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2004-05)		7,720	7,644	1.0%	Met
Second Prior Year (2005-06)		8,234	8,152	1.0%	Met
First Prior Year (2006-07)		8,800	8,811	N/A	Met
Budget Year (2007-08)		9,421			

### 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 Ratio

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 by more than one half of one percent (0.5%) from the historical average ratio from the three prior fiscal years.

#### 3A. Calculating the District's Historical ADA to Enrollment Ratio 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 (2004-05)	6,991	7,644	91.5%
Second Prior Year (2005-06)	7,512	8,152	92.1%
First Prior Year (2006-07)	8,115	8,811	92.1%
Historical Average Ratio:			91.9%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			92.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2007-08)	8,615	9,421	91.4%	Met
1st Subsequent Year (2008-09)	8,990	9,805	91.7%	Met
2nd Subsequent Year (2009-10)	9,442	10,295	91.7%	Met

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

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

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

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

#### 4. CRITERION: Revenue Limit

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

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

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.

#### 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.  
All other data are extracted or calculated.

##### Projected Revenue Limit

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,361.66	6,651.66	6,899.66	7,079.66
b. Deficit Factor (Form RL, Line 16)	1.00000	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	6,361.66	6,651.66	6,899.66	7,079.66
d. Prior Year Funded BRL per ADA		6,361.66	6,651.66	6,899.66
e. Difference (Step 1c minus Step 1d)		290.00	248.00	180.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.6%	3.7%	2.6%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	8,234.14	8,734.17	9,164.64	9,616.64
b. Prior Year Revenue Limit (Funded) ADA		8,234.14	8,734.17	9,164.64
c. Difference (Step 2a minus Step 2b)		500.03	430.47	452.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		6.1%	4.9%	4.9%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		10.7%	8.6%	7.5%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>9.7% to 11.7%</b>	<b>7.6% to 9.6%</b>	<b>6.5% to 8.5%</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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Projected local property taxes (Form RL, Lines 25 thru 27)	22,902,955.00	24,048,103.00	25,250,508.00	26,513,033.00
<b>Basic Aid Standard (Percent change over previous year):</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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
<b>Necessary Small School Standard</b>			
<b>(Funded COLA change - Step 1f plus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

#### 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 (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	53,954,621.00	58,641,081.00	63,821,259.00	68,721,147.00
Less: Adjustments for Revenue Limit Coding Changes Effective 2007-08 (Form RL, Lines 33-37)	1,126,678.00			
Adjusted Revenue Limit	52,827,943.00	58,641,081.00	63,821,259.00	68,721,147.00
District's Projected Change in Revenue Limit:		11.0%	8.8%	7.7%
<b>Revenue Limit Standard:</b>		<b>9.7% to 11.7%</b>	<b>7.6% to 9.6%</b>	<b>6.5% to 8.5%</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 salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2004-05)	35,920,951.28	49,449,302.12	72.6%
Second Prior Year (2005-06)	40,907,000.86	55,785,689.68	73.3%
First Prior Year (2006-07)	48,234,740.00	66,658,668.00	72.4%
	Historical Average Ratio:		72.8%
	<b>District's Salaries and Benefits Standard</b>		
	(historical average ratio plus/minus 2%):		<b>70.8% to 74.8%</b>

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total 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		Ratio of Salaries and Benefits to Total 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 (2007-08)	56,274,745.00	77,571,714.00	72.5%	Met
1st Subsequent Year (2008-09)	59,339,764.00	78,050,029.00	76.0%	Not Met
2nd Subsequent Year (2009-10)	62,041,290.00	80,906,002.00	76.7%	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 salary and benefit costs to total 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 district is growing at a rate of 7%. To accommodate for this growth, teaching staff is added to the 1st and 2nd subsequent year. The resulting effect is salaries and benefits are increasing at a greater rate than all other expenditures.



## 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

District's Other Revenues and Expenditures Percentage Range: **-5.0% to +5.0%**

### 6A. Calculating the District's Change by Major Object Category

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.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2006-07)	3,330,285.00		
Budget Year (2007-08)	3,440,072.00	3.3%	Met
1st Subsequent Year (2008-09)	3,506,833.00	1.9%	Met
2nd Subsequent Year (2009-10)	3,574,930.00	1.9%	Met
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2006-07)	9,141,639.00		
Plus: First Prior Year Adjustment (Criterion 4B)	1,126,678.00		
Adjusted First Prior Year (2006-07)	10,268,317.00		
Budget Year (2007-08)	7,271,634.00	-29.2%	Not Met
1st Subsequent Year (2008-09)	7,540,684.00	3.7%	Met
2nd Subsequent Year (2009-10)	7,736,741.00	2.6%	Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2006-07)	5,398,284.00		
Budget Year (2007-08)	5,368,394.00	-0.6%	Met
1st Subsequent Year (2008-09)	5,291,050.00	-1.4%	Met
2nd Subsequent Year (2009-10)	5,469,971.00	3.4%	Met
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2006-07)	3,918,651.00		
Budget Year (2007-08)	7,747,678.00	97.7%	Not Met
1st Subsequent Year (2008-09)	4,680,289.00	-39.6%	Not Met
2nd Subsequent Year (2009-10)	4,603,890.00	-1.6%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)</b>			
First Prior Year (2006-07)	12,122,798.00		
Budget Year (2007-08)	13,051,067.00	7.7%	Not Met
1st Subsequent Year (2008-09)	13,533,957.00	3.7%	Met
2nd Subsequent Year (2009-10)	13,765,927.00	1.7%	Met

### 6B. Comparison of District Other Revenues and Expenditures to the Standard

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

- 1a. STANDARD NOT MET - One or more projected operating revenue or expenditure object categories have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Provide 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 revenues and expenditures within the standard.

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

Other State Revenue in the budget year is adjusted due to the increased revenue received in 2006-2007 for Mandated Cost reimbursements. This revenue is not expected to the same degree in the 2007-2008 budget year. Additionally, one-time Restricted Revenue was received in 2006-2007 and will not be received in subsequent years. This is budgeted for expending in 2007-2008 resulting in the books and supplies category showing an increase in excess of the allowed percentage range to meet the criteria. This in turn affects the criteria for the 1st subsequent year. Services and Other Operating Expenditures are increased in the budget year due to staff development requirements for Program Improvement.

## 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 (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account).

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

DATA ENTRY: Enter data in the Contributed column for Deferred Maintenance Contribution; all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Deferred Maintenance Contribution		Status
	Required <sup>1</sup>	Contributed <sup>2</sup>	
Deferred Maintenance	293,097	324,682	Met

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

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

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

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

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

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?	<input type="checkbox"/>
	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 7211-7223 with resources 3300-3499 and 6500-6540)	<input type="checkbox"/>

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

a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999)	80,532,148.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account	Status
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures, Transfers Out, and Uses	80,532,148.00	2,415,964.44	2,415,965.00	Met

<sup>2</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 type="checkbox"/>	Other (explanation must be provided)

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

## 8. CRITERION: Deficit Spending

STANDARD: Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

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 Deficit Spending Standard Percentage Level:

### 8A. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2004-05)	3,057,882.19	50,435,931.32	N/A	Met
Second Prior Year (2005-06)	(774,400.08)	61,060,093.68	1.3%	Not Met
First Prior Year (2006-07)	4,909,972.00	67,105,962.00	N/A	Met
Budget Year (2007-08) (Information only)	(6,634,698.00)	80,532,148.00		

### 8B. Comparison of District Deficit Spending to the Standard

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

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

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

The district made a Transfer Out of \$5,000,000 to Fund 40 for Capital Outlay projects in 2005-2006 causing an increase in deficit spending levels.

## 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by 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.

Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2004-05)	6,354,856.00	7,109,015.17	N/A	Met
Second Prior Year (2005-06)	8,483,507.00	10,055,112.45	N/A	Met
First Prior Year (2006-07)	7,130,991.00	8,890,341.00	N/A	Met

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

Percentage Level	District ADA	
5% or \$53,000 <sup>2</sup> (greater of)	0	to 300
4% or \$53,000 <sup>2</sup> (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> An administrative unit (AU) of a special education local plan area (SELPA) may exclude the distribution of revenues to its participating members.

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	8,615	8,990	9,442
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b, and F2):

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):

b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)	80,532,148.00	80,966,935.00	81,334,164.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	80,532,148.00	80,966,935.00	81,334,164.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	2,415,964.44	2,429,008.05	2,440,024.92
6. Reserve Standard - by Amount (\$53,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	2,415,964.44	2,429,008.05	2,440,024.92

### 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.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2007-08)	(2008-09)	(2009-10)
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)	3,221,286.00	3,238,678.00	3,253,367.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00	0.00	0.00
6. District's Budgeted Reserves (Lines C1 thru C5)	3,221,286.00	3,238,678.00	3,253,367.00
<b>District's Reserve Standard (Section 10B, Line B7):</b>	<b>2,415,964.44</b>	<b>2,429,008.05</b>	<b>2,440,024.92</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)

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following 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 any of the budget year or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

## S5. Contributions

Identify projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. 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 any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. 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 Percentage Range: **-10.0% to +10.0%**

### 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	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>			
First Prior Year (2006-07)	(6,503,880.00)		
Budget Year (2007-08)	(7,205,282.00)	10.8%	Not Met
1st Subsequent Year (2008-09)	(7,416,358.00)	2.9%	Met
2nd Subsequent Year (2009-10)	(7,597,789.00)	2.4%	Met
<b>1b. Transfers In, General Fund *</b>			
First Prior Year (2006-07)	0.00		
Budget Year (2007-08)	0.00	0.0%	Met
1st Subsequent Year (2008-09)	0.00	0.0%	Met
2nd Subsequent Year (2009-10)	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>			
First Prior Year (2006-07)	122,612.00		
Budget Year (2007-08)	2,557,773.00	1986.1%	Not Met
1st Subsequent Year (2008-09)	2,500,000.00	-2.3%	Met
2nd Subsequent Year (2009-10)	0.00	-100.0%	Not 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 ten percent 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)

Contributions to Special Education are projected to increase by over \$400,000 in the budget year.

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

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



1c. NOT MET - The projected transfers out of the general fund have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

The district has budgeted to make a \$2.5 Million Transfer Out to Fund 40 for Capital Outlay projects in the Budget Year and the 1st Subsequent Year.

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

Project Information:  
(required if YES)

**S6. Long-term Commitments**

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

**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)

Yes

2. List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Budget Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases						
Fund/Resource/Object:						
Certificates of Participation	28	27,985,782	1,598,989	1,547,514	1,436,189	1,444,714
Fund/Resource/Object:	56/0000-743x					
Other Postemployment Benefits						
Fund/Resource/Object:						
Supp Early Retirement Program	5	425,819	144,095	92,841	92,841	92,841
Fund/Resource/Object:	03/0000/39xx					
State School Building Loans						
Fund/Resource/Object:						
Compensated Absences		308,461				
Fund/Resource/Object:	all funds					
Other Long-term Commitments:						
Commitment Type:	QZAB Lease Purchase Agreement					
	11	5,000,000	0	0	0	0
Fund/Resource/Object:						
Commitment Type:	GO Bonds					
	23	62,949,053	3,225,327	3,028,830	3,089,469	3,250,417
Fund/Resource/Object:	51/0000					
Total Annual Payments:			4,968,411	4,669,185	4,618,499	4,787,972
Percent Change Over Previous Year:				-6.0%	-1.1%	3.7%

**S6B. Calculating the District's Change in Revenues**

DATA ENTRY: All data are extracted or calculated.

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 8011, 8020-8089)	52,827,943.00	58,641,081.00	63,821,259.00	68,721,147.00
Percent Change Over Previous Year:		11.0%	8.8%	7.7%
Status:	Met	Met	Met	Met

**S6C. Comparison of the District's Long-term Commitments to Revenues**

DATA ENTRY: Enter an explanation if Not Met.

- 1a. MET - Percent change in annual payments for long-term commitments does not exceed the percent change in revenues for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.)

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers' compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, 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.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-6)

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility information:

Four retired board members are eligible to receive lifetime benefits. No others are eligible.

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

Pay-as-you-go

4. If Pay-as-you-go, disclose the following information:

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of retirees receiving OPEB	4	4	4
Total annual cost	15,297	16,995	18,864
Percent of total annual cost paid by retiree			
Percent of total annual cost paid by employer (100% minus retiree %)	100%	100%	100%

5. Total liability for OPEB

- a. Is total liability based on an estimate or actuarial study?  
b. If based on an actuarial study, indicate the date of the study.

Estimated

6. Amount of total OPEB liability that is unfunded

172,164

### S7B. Identification of the District's Unfunded Liability for Other Self-insured Benefits

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 provide other self-insured benefits (e.g., workers' compensation)?  
(If No, skip items 2-6)

Yes

2. Describe any other self-insured benefit programs operated by the district. Include details on whether the programs are lifetime or limited, and eligibility information:

The district is a member of the Riverside Schools Risk Management Authority JPA for Workers Compensation. The actuarial is for all participating members and the total liability is not specific to individual districts. RSRMA remains at a 99% confidence level.

3. Are other self-insured benefit programs funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, what is the total annual cost?

5. Total liability for providing the other self-insured benefits

- a. Is total liability based on an estimate or actuarial study?  
b. If based on an actuarial study, indicate the date of the study.

Actuarial

6. Amount of total liability that is unfunded

## 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; 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 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) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	387.5	418.7	435.7	453.7

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

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

No

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

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

If No, complete questions 6 and 7.

### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

304,648

7. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
428,490	155,934	0

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
2,742,473	3,071,570	3,440,158
80%	80%	80%
9.8%	12.0%	12.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
534,431	585,222	613,940
1.8%	1.8%	1.8%

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-managment) FTE positions	218.8	245.0	245.0	245.0

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

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

No

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

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

If No, complete questions 6 and 7.

## Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

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

### **One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

### **Multiyear Agreement**

Total cost of salary settlement

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

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

## Negotiations Not Settled

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

102,930

7. Amount included for any tentative salary increases

Budget Year  
(2007-08)

1st Subsequent Year  
(2008-09)

2nd Subsequent Year  
(2009-10)

317,792

212,065

114,905

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
1,468,803	1,468,803	1,468,803
Subject to Negotiations	Subject to Negotiations	Subject to Negotiations
0.0%	0.0%	0.0%

**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		

--

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
148,482	151,831	158,558
1.4%	1.4%	1.4%

**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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

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

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


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

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

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	52.0	64.0	64.0	64.0

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

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

Negotiations Not Settled

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

67,745

4. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
160,503	73,506	18,706

**Management/Supervisor/Confidential  
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 (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
678,543	759,968	851,164
100% Family HMO	100% Family HMO	100% Family HMO
8.5%	12.0%	12.0%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
22,200	22,200	22,200
0.0%	0.0%	0.0%



---

**ADDITIONAL FISCAL INDICATORS**

---

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

---

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

---



# **Budget by Fund**

			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources	8010-8099		49,243,845.00	4,901,881.00	54,145,726.00	53,983,799.00	3,833,551.00	57,817,350.00	6.8%
2) Federal Revenue	8100-8299		100,502.00	3,229,783.00	3,330,285.00	102,000.00	3,338,072.00	3,440,072.00	3.3%
3) Other State Revenue	8300-8599		3,047,120.00	6,094,519.00	9,141,639.00	2,168,434.00	5,103,200.00	7,271,634.00	-20.5%
4) Other Local Revenue	8600-8799		1,629,738.00	3,768,546.00	5,398,284.00	1,604,000.00	3,764,394.00	5,368,394.00	-0.6%
5) TOTAL, REVENUES			54,021,205.00	17,994,729.00	72,015,934.00	57,858,233.00	16,039,217.00	73,897,450.00	2.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		23,048,196.00	6,519,765.00	29,567,961.00	26,598,247.00	6,430,192.00	33,028,439.00	11.7%
2) Classified Salaries	2000-2999		6,290,585.00	2,460,945.00	8,751,530.00	8,144,360.00	2,766,552.00	10,910,912.00	24.7%
3) Employee Benefits	3000-3999		7,582,532.00	2,332,717.00	9,915,249.00	9,692,846.00	2,642,548.00	12,335,394.00	24.4%
4) Books and Supplies	4000-4999		1,923,206.00	1,995,445.00	3,918,651.00	2,412,709.00	5,334,969.00	7,747,678.00	97.7%
5) Services and Other Operating Expenditures	5000-5999		5,783,494.00	6,339,304.00	12,122,798.00	5,823,938.00	7,227,129.00	13,051,067.00	7.7%
6) Capital Outlay	6000-6999		750,829.00	733,346.00	1,484,175.00	429,783.00	178,701.00	608,484.00	-59.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)	7100-7299 7400-7499		987,176.00	0.00	987,176.00	0.00	0.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs	7300-7399		(1,396,868.00)	1,307,996.00	(88,872.00)	(1,490,923.00)	1,380,663.00	(110,260.00)	24.1%
9) TOTAL, EXPENDITURES			44,969,150.00	21,689,518.00	66,658,668.00	51,610,960.00	25,960,754.00	77,571,714.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,052,055.00	(3,694,789.00)	5,357,266.00	6,247,273.00	(9,921,537.00)	(3,674,264.00)	-168.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7610-7629		122,612.00	324,682.00	447,294.00	2,557,773.00	402,661.00	2,960,434.00	561.9%
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		(6,503,880.00)	6,503,880.00	0.00	(7,205,282.00)	7,205,282.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,626,492.00)	6,179,198.00	(447,294.00)	(9,763,055.00)	6,802,621.00	(2,960,434.00)	561.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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>			2,425,563.00	2,484,409.00	4,909,972.00	(3,515,782.00)	(3,118,916.00)	(6,634,698.00)	-235.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,910,938.00	1,890,796.00	10,801,734.00	11,315,904.00	4,375,205.00	15,691,109.00	45.3%
b) Audit Adjustments		9793	(20,597.00)	0.00	(20,597.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,890,341.00	1,890,796.00	10,781,137.00	11,315,904.00	4,375,205.00	15,691,109.00	45.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,890,341.00	1,890,796.00	10,781,137.00	11,315,904.00	4,375,205.00	15,691,109.00	45.5%
2) Ending Balance, June 30 (E + F1e)			11,315,904.00	4,375,205.00	15,691,109.00	7,800,122.00	1,256,289.00	9,056,411.00	-42.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	4,375,205.00	4,375,205.00	0.00	1,256,289.00	1,256,289.00	-71.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,657,476.00	0.00	2,657,476.00	3,221,286.00	0.00	3,221,286.00	21.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	8,633,428.00	0.00	8,633,428.00	4,553,836.00	0.00	4,553,836.00	-47.3%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	11,315,904.00	4,375,205.00	15,691,109.00				
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			11,315,904.00	4,375,205.00	15,691,109.00				
<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 (must agree with line F2) (G10 - H7)			11,315,904.00	4,375,205.00	15,691,109.00				

			2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	31,051,666.00	0.00	31,051,666.00	34,592,978.00	0.00	34,592,978.00	11.4%
Charter Schools General Purpose Entitlement - State Aic		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(87,113.00)	0.00	(87,113.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	420,433.00	0.00	420,433.00	420,432.00	0.00	420,432.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,892,751.00	0.00	16,892,751.00	18,812,086.00	0.00	18,812,086.00	11.4%
Unsecured Roll Taxes		8042	921,058.00	0.00	921,058.00	898,279.00	0.00	898,279.00	-2.5%
Prior Years' Taxes		8043	2,402,606.00	0.00	2,402,606.00	2,360,867.00	0.00	2,360,867.00	-1.7%
Supplemental Taxes		8044	2,266,107.00	0.00	2,266,107.00	1,556,439.00	0.00	1,556,439.00	-31.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			53,867,508.00	0.00	53,867,508.00	58,641,081.00	0.00	58,641,081.00	8.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,901,881.00)		(4,901,881.00)	(3,833,551.00)		(3,833,551.00)	-21.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		3,634,766.00	3,634,766.00		2,149,151.00	2,149,151.00	-40.9%
Special Education ADA Transfer	6500	8091		1,267,115.00	1,267,115.00		1,684,400.00	1,684,400.00	32.9%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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 Revenue Limit									
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	278,218.00	0.00	278,218.00	323,368.00	0.00	323,368.00	16.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096				(1,147,099.00)	0.00	(1,147,099.00)	
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%
TOTAL, REVENUE LIMIT SOURCES			49,243,845.00	4,901,881.00	54,145,726.00	53,983,799.00	3,833,551.00	57,817,350.00	6.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	768,356.00	768,356.00	0.00	768,356.00	768,356.00	0.0%
Special Education Discretionary Grants		8182	0.00	12,574.00	12,574.00	0.00	0.00	0.00	-100.0%
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	2,122.00	2,122.00	0.00	0.00	0.00	-100.0%
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		2,230,821.00	2,230,821.00		2,366,486.00	2,366,486.00	6.1%
Vocational and Applied Technology Education	3500-3699	8290		172,500.00	172,500.00		172,500.00	172,500.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		36,153.00	36,153.00		30,730.00	30,730.00	-15.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	100,502.00	7,257.00	107,759.00	102,000.00	0.00	102,000.00	-5.3%
TOTAL, FEDERAL REVENUE			100,502.00	3,229,783.00	3,330,285.00	102,000.00	3,338,072.00	3,440,072.00	3.3%



			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311				607,734.00		607,734.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					575,280.00	575,280.00	
Prior Years	2430	8319					0.00	0.00	
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		59,215.00	59,215.00		61,897.00	61,897.00	4.5%
Home-to-School Transportation	7230	8311		580,384.00	580,384.00		606,675.00	606,675.00	4.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		807,029.00	807,029.00		829,125.00	829,125.00	2.7%
Spec. Ed. Transportation	7240	8311		247,306.00	247,306.00		258,509.00	258,509.00	4.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	479,500.00	0.00	479,500.00	500,000.00	0.00	500,000.00	4.3%
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	1,547,171.00	0.00	1,547,171.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	1,020,449.00	162,821.00	1,183,270.00	1,020,700.00	164,350.00	1,185,050.00	0.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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		137,924.00	137,924.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		577,649.00	577,649.00		603,816.00	603,816.00	4.5%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		537,244.00	537,244.00		556,205.00	556,205.00	3.5%
Staff Development	7292, 7294, 7295, 7296, 7305	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		1,161.00	1,161.00		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		61,472.00	61,472.00		64,257.00	64,257.00	4.5%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		131,114.00	131,114.00		137,053.00	137,053.00	4.5%
Targeted Instructional Improvement Block Grant	7394	8590		245,755.00	245,755.00		256,888.00	256,888.00	4.5%
School and Library Improvement Block Grant	7395	8590		152,343.00	152,343.00		159,244.00	159,244.00	4.5%
Quality Education Investment Act	7400	8590					0.00	0.00	
All Other State Revenue	All Other	8590	0.00	2,393,102.00	2,393,102.00	40,000.00	829,901.00	869,901.00	-63.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,047,120.00</b>	<b>6,094,519.00</b>	<b>9,141,639.00</b>	<b>2,168,434.00</b>	<b>5,103,200.00</b>	<b>7,271,634.00</b>	<b>-20.5%</b>

			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	259,270.00	259,270.00	0.00	250,000.00	250,000.00	-3.6%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,000.00	0.00	250,000.00	300,000.00	0.00	300,000.00	20.0%
Interest		8660	837,380.00	0.00	837,380.00	950,000.00	0.00	950,000.00	13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	181,181.00	181,181.00	0.00	210,000.00	210,000.00	15.9%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	165,526.00	0.00	165,526.00	9,000.00	0.00	9,000.00	-94.6%
Other Local Revenue									

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	376,832.00	15,883.00	392,715.00	345,000.00	0.00	345,000.00	-12.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00				
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		3,262,212.00	3,262,212.00		3,254,394.00	3,254,394.00	-0.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,629,738.00	3,768,546.00	5,398,284.00	1,604,000.00	3,764,394.00	5,368,394.00	-0.6%
TOTAL, REVENUES			54,021,205.00	17,994,729.00	72,015,934.00	57,858,233.00	16,039,217.00	73,897,450.00	2.6%

			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Teachers' Salaries		1100	19,016,145.00	5,048,103.00	24,064,248.00	21,551,824.00	4,481,477.00	26,033,301.00	8.2%
Certificated Pupil Support Salaries		1200	1,382,501.00	555,152.00	1,937,653.00	1,550,624.00	1,057,005.00	2,607,629.00	34.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,199,923.00	335,596.00	2,535,519.00	2,807,299.00	336,237.00	3,143,536.00	24.0%
Other Certificated Salaries		1900	449,627.00	580,914.00	1,030,541.00	688,500.00	555,473.00	1,243,973.00	20.7%
TOTAL, CERTIFICATED SALARIES			23,048,196.00	6,519,765.00	29,567,961.00	26,598,247.00	6,430,192.00	33,028,439.00	11.7%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	103,707.00	1,040,239.00	1,143,946.00	81,742.00	1,293,007.00	1,374,749.00	20.2%
Classified Support Salaries		2200	1,391,026.00	325,510.00	1,716,536.00	1,689,279.00	529,257.00	2,218,536.00	29.2%
Classified Supervisors' and Administrators' Salaries		2300	577,678.00	162,692.00	740,370.00	1,165,229.00	174,003.00	1,339,232.00	80.9%
Clerical, Technical and Office Salaries		2400	3,258,028.00	708,883.00	3,966,911.00	4,116,913.00	574,554.00	4,691,467.00	18.3%
Other Classified Salaries		2900	960,146.00	223,621.00	1,183,767.00	1,091,197.00	195,731.00	1,286,928.00	8.7%
TOTAL, CLASSIFIED SALARIES			6,290,585.00	2,460,945.00	8,751,530.00	8,144,360.00	2,766,552.00	10,910,912.00	24.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,941,745.00	481,589.00	2,423,334.00	2,145,321.00	511,477.00	2,656,798.00	9.6%
PERS		3201-3202	1,006,794.00	405,242.00	1,412,036.00	1,337,873.00	466,841.00	1,804,714.00	27.8%
OASDI/Medicare/Alternative		3301-3302	818,345.00	298,592.00	1,116,937.00	1,032,989.00	319,729.00	1,352,718.00	21.1%
Health and Welfare Benefits		3401-3402	2,505,374.00	767,437.00	3,272,811.00	3,702,364.00	963,718.00	4,666,082.00	42.6%
Unemployment Insurance		3501-3502	26,466.00	4,658.00	31,124.00	17,296.00	4,571.00	21,867.00	-29.7%
Workers' Compensation		3601-3602	711,215.00	222,198.00	933,413.00	864,404.00	228,455.00	1,092,859.00	17.1%
OPEB, Allocated		3701-3702	46,950.00	0.00	46,950.00	47,000.00	0.00	47,000.00	0.1%
OPEB, Active Employees		3751-3752				0.00	0.00	0.00	
PERS Reduction		3801-3802	195,233.00	73,765.00	268,998.00	245,599.00	69,603.00	315,202.00	17.2%
Other Employee Benefits		3901-3902	330,410.00	79,236.00	409,646.00	300,000.00	78,154.00	378,154.00	-7.7%
TOTAL, EMPLOYEE BENEFITS			7,582,532.00	2,332,717.00	9,915,249.00	9,692,846.00	2,642,548.00	12,335,394.00	24.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	81,625.00	439,844.00	521,469.00	15,000.00	865,543.00	880,543.00	68.9%
Books and Other Reference Materials		4200	7,032.00	157,620.00	164,652.00	51,725.00	167,748.00	219,473.00	33.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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	1,379,023.00	943,638.00	2,322,661.00	1,832,114.00	4,179,027.00	6,011,141.00	158.8%
Noncapitalized Equipment		4400	455,526.00	454,343.00	909,869.00	513,870.00	122,651.00	636,521.00	-30.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,923,206.00	1,995,445.00	3,918,651.00	2,412,709.00	5,334,969.00	7,747,678.00	97.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100				0.00	3,873,435.00	3,873,435.00	
Travel and Conferences		5200	281,612.00	416,750.00	698,362.00	298,612.00	824,772.00	1,123,384.00	60.9%
Dues and Memberships		5300	88,113.00	5,151.00	93,264.00	65,416.00	2,100.00	67,516.00	-27.6%
Insurance		5400 - 5450	276,293.00	0.00	276,293.00	275,000.00	0.00	275,000.00	-0.5%
Operations and Housekeeping Services		5500	1,890,291.00	104,000.00	1,994,291.00	2,216,051.00	130,944.00	2,346,995.00	17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	411,973.00	382,987.00	794,960.00	601,258.00	387,444.00	988,702.00	24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(50,000.00)	0.00	(50,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	2,438,988.00	5,389,605.00	7,828,593.00	1,940,011.00	1,971,372.00	3,911,383.00	-50.0%
Communications		5900	396,224.00	40,811.00	437,035.00	477,590.00	37,062.00	514,652.00	17.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,783,494.00	6,339,304.00	12,122,798.00	5,823,938.00	7,227,129.00	13,051,067.00	7.7%

			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	46,700.00	46,700.00	New
Buildings and Improvements of Buildings		6200	460,420.00	620,000.00	1,080,420.00	0.00	132,001.00	132,001.00	-87.8%
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	290,409.00	63,346.00	353,755.00	429,783.00	0.00	429,783.00	21.5%
Equipment Replacement		6500	0.00	50,000.00	50,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			750,829.00	733,346.00	1,484,175.00	429,783.00	178,701.00	608,484.00	-59.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	987,176.00	0.00	987,176.00				

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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/Direct Support Costs)			987,176.00	0.00	987,176.00	0.00	0.00	0.00	-100.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,307,996.00)	1,307,996.00	0.00	(1,380,663.00)	1,380,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,897.00)	0.00	(20,897.00)	(25,683.00)	0.00	(25,683.00)	22.9%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	(67,975.00)	0.00	(67,975.00)	(84,577.00)	0.00	(84,577.00)	24.4%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,396,868.00)	1,307,996.00	(88,872.00)	(1,490,923.00)	1,380,663.00	(110,260.00)	24.1%
TOTAL, EXPENDITURES			44,969,150.00	21,689,518.00	66,658,668.00	51,610,960.00	25,960,754.00	77,571,714.00	16.4%



			2006-07 Estimated Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	324,682.00	324,682.00	0.00	402,661.00	402,661.00	24.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	122,612.00	0.00	122,612.00	2,557,773.00	0.00	2,557,773.00	1986.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			122,612.00	324,682.00	447,294.00	2,557,773.00	402,661.00	2,960,434.00	561.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,503,880.00)	6,503,880.00	0.00	(7,205,282.00)	7,205,282.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.4C		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,503,880.00)	6,503,880.00	0.00	(7,205,282.00)	7,205,282.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(6,626,492.00)	6,179,198.00	(447,294.00)	(9,763,055.00)	6,802,621.00	(2,960,434.00)	561.9%

			2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	49,243,845.00	4,901,881.00	54,145,726.00	53,983,799.00	3,833,551.00	57,817,350.00	8.9%
2) Federal Revenue		8100-8299	100,502.00	3,229,783.00	3,330,285.00	102,000.00	3,338,072.00	3,440,072.00	3.3%
3) Other State Revenue		8300-8599	3,047,120.00	6,094,519.00	9,141,639.00	2,168,434.00	5,103,200.00	7,271,634.00	-20.5%
4) Other Local Revenue		8600-8799	1,629,738.00	3,768,546.00	5,398,284.00	1,604,000.00	3,764,394.00	5,368,394.00	-0.6%
5) TOTAL, REVENUES			54,021,205.00	17,994,729.00	72,015,934.00	57,858,233.00	16,039,217.00	73,897,450.00	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		23,772,227.00	10,584,006.00	34,356,233.00	28,002,984.00	13,542,386.00	41,545,370.00	20.9%
2) Instruction - Related Services	2000-2999		5,840,454.00	2,228,433.00	8,068,887.00	7,650,237.00	2,199,036.00	9,849,273.00	22.1%
3) Pupil Services	3000-3999		2,581,482.00	4,612,988.00	7,194,470.00	2,846,747.00	5,992,561.00	8,839,308.00	22.9%
4) Ancillary Services	4000-4999		1,030,555.00	11,689.00	1,042,244.00	1,483,557.00	0.00	1,483,557.00	42.3%
5) Community Services	5000-5999		29,580.00	0.00	29,580.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,540,264.00	1,307,996.00	4,848,260.00	4,383,427.00	1,380,663.00	5,764,090.00	18.9%
8) Plant Services	8000-8999		7,187,412.00	2,944,406.00	10,131,818.00	7,244,008.00	2,846,108.00	10,090,116.00	-0.4%
9) Other Outgo	9000-9999	Except 7610-7699	987,176.00	0.00	987,176.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			44,969,150.00	21,689,518.00	66,658,668.00	51,610,960.00	25,960,754.00	77,571,714.00	16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,052,055.00	(3,694,789.00)	5,357,266.00	6,247,273.00	(9,921,537.00)	(3,674,264.00)	-168.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	122,612.00	324,682.00	447,294.00	2,557,773.00	402,661.00	2,960,434.00	561.9%
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	(6,503,880.00)	6,503,880.00	0.00	(7,205,282.00)	7,205,282.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,626,492.00)	6,179,198.00	(447,294.00)	(9,763,055.00)	6,802,621.00	(2,960,434.00)	561.9%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals			2007-08 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>			2,425,563.00	2,484,409.00	4,909,972.00	(3,515,782.00)	(3,118,916.00)	(6,634,698.00)	-235.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,910,938.00	1,890,796.00	10,801,734.00	11,315,904.00	4,375,205.00	15,691,109.00	45.3%
b) Audit Adjustments		9793	(20,597.00)	0.00	(20,597.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,890,341.00	1,890,796.00	10,781,137.00	11,315,904.00	4,375,205.00	15,691,109.00	45.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,890,341.00	1,890,796.00	10,781,137.00	11,315,904.00	4,375,205.00	15,691,109.00	45.5%
2) Ending Balance, June 30 (E + F1e)			11,315,904.00	4,375,205.00	15,691,109.00	7,800,122.00	1,256,289.00	9,056,411.00	-42.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	4,375,205.00	4,375,205.00	0.00	1,256,289.00	1,256,289.00	-71.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,657,476.00	0.00	2,657,476.00	3,221,286.00	0.00	3,221,286.00	21.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	8,633,428.00	0.00	8,633,428.00	4,553,836.00	0.00	4,553,836.00	-47.3%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,135,718.00	2,625,210.00	131.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	208,356.00	253,828.00	21.8%
4) Other Local Revenue		8600-8799	1,057,176.00	60,000.00	-94.3%
5) TOTAL, REVENUES			2,401,250.00	2,939,038.00	22.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,232,178.00	1,550,484.00	25.8%
2) Classified Salaries		2000-2999	189,803.00	287,513.00	51.5%
3) Employee Benefits		3000-3999	336,194.00	458,051.00	36.2%
4) Books and Supplies		4000-4999	292,639.00	350,489.00	19.8%
5) Services and Other Operating Expenditures		5000-5999	327,746.00	476,738.00	45.5%
6) Capital Outlay		6000-6999	0.00	37,000.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	67,975.00	85,060.00	25.1%
9) TOTAL, EXPENDITURES			2,446,535.00	3,245,335.00	32.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,285.00)	(306,297.00)	576.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,285.00)	(306,297.00)	576.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,749.00	1,175,464.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,749.00	1,175,464.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,749.00	1,175,464.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,175,464.00	869,167.00	-26.1%
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	7,915.00	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	67,975.00	92,852.00	36.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,099,574.00	776,315.00	-29.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,175,464.00		
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			1,175,464.00		
<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 (must agree with line F2) (G10 - H7)			1,175,464.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,135,718.00	1,478,111.00	30.1%
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		1,147,099.00	
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>1,135,718.00</b>	<b>2,625,210.00</b>	<b>131.1%</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%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	142,925.00	200,766.00	40.5%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
State Lottery Revenue		8560	65,431.00	53,062.00	-18.9%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	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, 7180	8590	0.00	0.00	0.0%
Staff Development	7292, 7294, 7295, 7305	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	6240-6245	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	
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>208,356.00</b>	<b>253,828.00</b>	<b>21.8%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	70,000.00	60,000.00	-14.3%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	987,176.00		
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%
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>			1,057,176.00	60,000.00	-94.3%
<b>TOTAL, REVENUES</b>			2,401,250.00	2,939,038.00	22.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	961,084.00	1,227,884.00	27.8%
Certificated Pupil Support Salaries		1200	33,704.00	54,116.00	60.6%
Certificated Supervisors' and Administrators' Salaries		1300	235,349.00	238,984.00	1.5%
Other Certificated Salaries		1900	2,041.00	29,500.00	1345.4%
TOTAL, CERTIFICATED SALARIES			1,232,178.00	1,550,484.00	25.8%
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	38,509.00	44,584.00	15.8%
Classified Support Salaries		2200	0.00	77,462.00	New
Classified Supervisors' and Administrators' Salaries		2300	2,296.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	130,698.00	126,357.00	-3.3%
Other Classified Salaries		2900	18,300.00	39,110.00	113.7%
TOTAL, CLASSIFIED SALARIES			189,803.00	287,513.00	51.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	88,441.00	123,450.00	39.6%
PERS		3201-3202	23,381.00	36,098.00	54.4%
OASDI/Medicare/Alternative		3301-3302	33,378.00	48,462.00	45.2%
Health and Welfare Benefits		3401-3402	144,393.00	187,390.00	29.8%
Unemployment Insurance		3501-3502	740.00	927.00	25.3%
Workers' Compensation		3601-3602	33,032.00	46,335.00	40.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,829.00	15,389.00	20.0%
TOTAL, EMPLOYEE BENEFITS			336,194.00	458,051.00	36.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	89,625.00	78,359.00	-12.6%
Books and Other Reference Materials		4200	4,891.00	3,000.00	-38.7%
Materials and Supplies		4300	178,090.00	217,630.00	22.2%
Noncapitalized Equipment		4400	20,033.00	51,500.00	157.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			292,639.00	350,489.00	19.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	17,300.00	19,500.00	12.7%
Dues and Memberships		5300	10,726.00	7,500.00	-30.1%
Insurance		5400-5450	1,358.00	6,000.00	341.8%
Operations and Housekeeping Services		5500	102,748.00	105,738.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,234.00	90,500.00	156.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	50,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	148,870.00	182,000.00	22.3%
Communications		5900	11,510.00	15,500.00	34.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,746.00	476,738.00	45.5%
<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	37,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	37,000.00	New

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	483.00	New
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	67,975.00	84,577.00	24.4%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			67,975.00	85,060.00	25.1%
TOTAL, EXPENDITURES			2,446,535.00	3,245,335.00	32.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of 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%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,135,718.00	2,625,210.00	131.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	208,356.00	253,828.00	21.8%
4) Other Local Revenue		8600-8799	1,057,176.00	60,000.00	-94.3%
5) TOTAL, REVENUES			2,401,250.00	2,939,038.00	22.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,553,105.00	1,995,180.00	28.5%
2) Instruction - Related Services	2000-2999		551,583.00	609,326.00	10.5%
3) Pupil Services	3000-3999		52,463.00	72,864.00	38.9%
4) Ancillary Services	4000-4999		46,509.00	44,746.00	-3.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		93,359.00	86,060.00	-7.8%
8) Plant Services	8000-8999		149,516.00	437,159.00	192.4%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,446,535.00	3,245,335.00	32.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,285.00)	(306,297.00)	576.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,285.00)	(306,297.00)	576.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,749.00	1,175,464.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,749.00	1,175,464.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,749.00	1,175,464.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,175,464.00	869,167.00	-26.1%
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	7,915.00	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	67,975.00	92,852.00	36.6%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,099,574.00	776,315.00	-29.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	263,662.00	0.00	-100.0%
2) Federal Revenue		8100-8299	60,675.00	60,675.00	0.0%
3) Other State Revenue		8300-8599	42,112.00	385,346.00	815.1%
4) Other Local Revenue		8600-8799	4,655.00	8,900.00	91.2%
5) TOTAL, REVENUES			371,104.00	454,921.00	22.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	253,677.00	191,015.00	-24.7%
2) Classified Salaries		2000-2999	107,940.00	101,186.00	-6.3%
3) Employee Benefits		3000-3999	79,534.00	70,853.00	-10.9%
4) Books and Supplies		4000-4999	22,084.00	79,247.00	258.8%
5) Services and Other Operating Expenditures		5000-5999	47,528.00	45,193.00	-4.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	20,897.00	25,200.00	20.6%
9) TOTAL, EXPENDITURES			531,660.00	512,694.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,556.00)	(57,773.00)	-64.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	122,612.00	57,773.00	-52.9%
b) Transfers Out		7610-7629	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			122,612.00	57,773.00	-52.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(37,944.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,944.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,944.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,944.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	255,521.00	0.00	-100.0%
State Aid - Prior Years		8019	8,141.00	0.00	-100.0%
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%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			263,662.00	0.00	-100.0%
<b>FEDERAL REVENUE</b>					
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	60,675.00	60,675.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			60,675.00	60,675.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Adult Education					
Current Year	6390	8311		269,821.00	
Prior Years	6390	8319		8,000.00	
All Other State Revenue		8590	42,112.00	107,525.00	155.3%
<b>TOTAL, OTHER STATE REVENUE</b>			42,112.00	385,346.00	815.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,955.00	3,900.00	-1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	700.00	5,000.00	614.3%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,655.00</b>	<b>8,900.00</b>	<b>91.2%</b>
<b>TOTAL, REVENUES</b>			<b>371,104.00</b>	<b>454,921.00</b>	<b>22.6%</b>

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	185,843.00	122,595.00	-34.0%
Certificated Pupil Support Salaries		1200	3,700.00	5,040.00	36.2%
Certificated Supervisors' and Administrators' Salaries		1300	64,134.00	63,380.00	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			253,677.00	191,015.00	-24.7%
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	23,590.00	13,572.00	-42.5%
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	72,300.00	75,501.00	4.4%
Other Classified Salaries		2900	12,050.00	12,113.00	0.5%
TOTAL, CLASSIFIED SALARIES			107,940.00	101,186.00	-6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,589.00	15,092.00	-23.0%
PERS		3201-3202	16,777.00	14,524.00	-13.4%
OASDI/Medicare/Alternative		3301-3302	11,158.00	9,855.00	-11.7%
Health and Welfare Benefits		3401-3402	20,102.00	19,356.00	-3.7%
Unemployment Insurance		3501-3502	150.00	148.00	-1.3%
Workers' Compensation		3601-3602	6,761.00	7,338.00	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	3,989.00	3,308.00	-17.1%
Other Employee Benefits		3901-3902	1,008.00	1,232.00	22.2%
TOTAL, EMPLOYEE BENEFITS			79,534.00	70,853.00	-10.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	1,406.00	695.00	-50.6%
Books and Other Reference Materials		4200	0.00	5,210.00	New
Materials and Supplies		4300	14,678.00	72,312.00	392.7%
Noncapitalized Equipment		4400	6,000.00	1,030.00	-82.8%
TOTAL, BOOKS AND SUPPLIES			22,084.00	79,247.00	258.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	5,937.00	3,080.00	-48.1%
Dues and Memberships		5300	709.00	0.00	-100.0%
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	30,590.00	30,600.00	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	8,614.00	9,713.00	12.8%
Communications		5900	1,678.00	1,800.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,528.00	45,193.00	-4.9%
<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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,897.00	25,200.00	20.6%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			20,897.00	25,200.00	20.6%
TOTAL, EXPENDITURES			531,660.00	512,694.00	-3.6%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	122,612.00	57,773.00	-52.9%
(a) TOTAL, INTERFUND TRANSFERS IN			122,612.00	57,773.00	-52.9%
<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%
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of 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)			122,612.00	57,773.00	-52.9%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	263,662.00	0.00	-100.0%
2) Federal Revenue		8100-8299	60,675.00	60,675.00	0.0%
3) Other State Revenue		8300-8599	42,112.00	385,346.00	815.1%
4) Other Local Revenue		8600-8799	4,655.00	8,900.00	91.2%
5) TOTAL, REVENUES			371,104.00	454,921.00	22.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		255,543.00	244,382.00	-4.4%
2) Instruction - Related Services	2000-2999		236,983.00	224,856.00	-5.1%
3) Pupil Services	3000-3999		4,988.00	5,658.00	13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,897.00	25,200.00	20.6%
8) Plant Services	8000-8999		13,249.00	12,598.00	-4.9%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			531,660.00	512,694.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,556.00)	(57,773.00)	-64.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	122,612.00	57,773.00	-52.9%
b) Transfers Out		7610-7629	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			122,612.00	57,773.00	-52.9%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(37,944.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,944.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,944.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,944.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	275,000.00	300,000.00	9.1%
4) Other Local Revenue		8600-8799	27,033.00	30,000.00	11.0%
5) TOTAL, REVENUES			302,033.00	330,000.00	9.3%
<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	240,394.00	60,000.00	-75.0%
5) Services and Other Operating Expenditures		5000-5999	515,031.00	572,661.00	11.2%
6) Capital Outlay		6000-6999	908,592.00	100,000.00	-89.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,664,017.00	732,661.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,361,984.00)	(402,661.00)	-70.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	324,682.00	402,661.00	24.0%
b) Transfers Out		7610-7629	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			324,682.00	402,661.00	24.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,037,302.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,302.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,302.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,302.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	275,000.00	300,000.00	9.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			275,000.00	300,000.00	9.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,033.00	30,000.00	11.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,033.00	30,000.00	11.0%
TOTAL, REVENUES			302,033.00	330,000.00	9.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, CLASSIFIED SALARIES			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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	240,394.00	60,000.00	-75.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			240,394.00	60,000.00	-75.0%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,134.00	572,661.00	2010.5%
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	487,897.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			515,031.00	572,661.00	11.2%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	908,592.00	0.00	-100.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			908,592.00	100,000.00	-89.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,664,017.00	732,661.00	-56.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	324,682.00	402,661.00	24.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			324,682.00	402,661.00	24.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of 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)			324,682.00	402,661.00	24.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	275,000.00	300,000.00	9.1%
4) Other Local Revenue		8600-8799	27,033.00	30,000.00	11.0%
5) TOTAL, REVENUES			302,033.00	330,000.00	9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,664,017.00	732,661.00	-56.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,664,017.00	732,661.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,361,984.00)	(402,661.00)	-70.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	324,682.00	402,661.00	24.0%
b) Transfers Out		7610-7629	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			324,682.00	402,661.00	24.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,037,302.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,037,302.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,302.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,302.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,073,816.00	1,050,000.00	-2.2%
5) TOTAL, REVENUES			1,073,816.00	1,050,000.00	-2.2%
<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	10,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,588,065.00	10,687,859.00	91.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,598,065.00	10,687,859.00	90.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,524,249.00)	(9,637,859.00)	113.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,524,249.00)	(9,637,859.00)	113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,985,836.00	23,461,587.00	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,985,836.00	23,461,587.00	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,985,836.00	23,461,587.00	-16.2%
2) Ending Balance, June 30 (E + F1e)			23,461,587.00	13,823,728.00	-41.1%
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	23,461,587.00	13,823,728.00	-41.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,461,587.00		
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			23,461,587.00		
<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 (must agree with line F2) (G10 - H7)			23,461,587.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,073,816.00	1,050,000.00	-2.2%
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%
TOTAL, OTHER LOCAL REVENUE			1,073,816.00	1,050,000.00	-2.2%
TOTAL, REVENUES			1,073,816.00	1,050,000.00	-2.2%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, CLASSIFIED SALARIES			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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,000.00	0.00	-100.0%
<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	5,588,065.00	10,687,859.00	91.3%
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>			5,588,065.00	10,687,859.00	91.3%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,598,065.00	10,687,859.00	90.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of 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%
(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	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,073,816.00	1,050,000.00	-2.2%
5) TOTAL, REVENUES			1,073,816.00	1,050,000.00	-2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,598,065.00	10,687,859.00	90.9%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,598,065.00	10,687,859.00	90.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,524,249.00)	(9,637,859.00)	113.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,524,249.00)	(9,637,859.00)	113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,985,836.00	23,461,587.00	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,985,836.00	23,461,587.00	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,985,836.00	23,461,587.00	-16.2%
2) Ending Balance, June 30 (E + F1e)			23,461,587.00	13,823,728.00	-41.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	23,461,587.00	13,823,728.00	-41.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,553,034.00	3,400,000.00	33.2%
5) TOTAL, REVENUES			2,553,034.00	3,400,000.00	33.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,039.00	130,822.00	-7.9%
3) Employee Benefits		3000-3999	54,473.00	51,734.00	-5.0%
4) Books and Supplies		4000-4999	48,386.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	230,782.00	205,000.00	-11.2%
6) Capital Outlay		6000-6999	11,040,852.00	6,922,052.00	-37.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,516,532.00	7,309,608.00	-36.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,963,498.00)	(3,909,608.00)	-56.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,722,058.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	182.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,722,240.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,241,258.00)	(3,909,608.00)	-25.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,992,149.00	7,464,184.00	-42.5%
b) Audit Adjustments		9793	(286,707.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,705,442.00	7,464,184.00	-41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,705,442.00	7,464,184.00	-41.3%
2) Ending Balance, June 30 (E + F1e)			7,464,184.00	3,554,576.00	-52.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	7,464,184.00	3,554,576.00	-52.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,464,184.00		
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			7,464,184.00		
<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 (must agree with line F2) (G10 - H7)			7,464,184.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	553,034.00	400,000.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,000,000.00	3,000,000.00	50.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,553,034.00	3,400,000.00	33.2%
TOTAL, REVENUES			2,553,034.00	3,400,000.00	33.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	113,355.00	111,714.00	-1.4%
Clerical, Technical and Office Salaries		2400	28,684.00	19,108.00	-33.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,039.00	130,822.00	-7.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	52.00	0.00	-100.0%
PERS		3201-3202	21,753.00	21,333.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	10,469.00	9,174.00	-12.4%
Health and Welfare Benefits		3401-3402	12,437.00	12,401.00	-0.3%
Unemployment Insurance		3501-3502	71.00	66.00	-7.0%
Workers' Compensation		3601-3602	3,331.00	3,286.00	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	5,231.00	4,858.00	-7.1%
Other Employee Benefits		3901-3902	1,129.00	616.00	-45.4%
TOTAL, EMPLOYEE BENEFITS			54,473.00	51,734.00	-5.0%
<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	35,139.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,247.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			48,386.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	109,826.00	100,000.00	-8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,956.00	105,000.00	-13.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,782.00	205,000.00	-11.2%
<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	11,040,852.00	6,922,052.00	-37.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,040,852.00	6,922,052.00	-37.3%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,516,532.00	7,309,608.00	-36.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,722,058.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,722,058.00	0.00	-100.0%
<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%
<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	182.00	0.00	-100.0%
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			182.00	0.00	-100.0%
<b>USES</b>					
Transfers from Funds of 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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,722,240.00	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,553,034.00	3,400,000.00	33.2%
5) TOTAL, REVENUES			2,553,034.00	3,400,000.00	33.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		305,259.00	282,556.00	-7.4%
8) Plant Services	8000-8999		11,211,273.00	7,027,052.00	-37.3%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,516,532.00	7,309,608.00	-36.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,963,498.00)	(3,909,608.00)	-56.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,722,058.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	182.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,722,240.00	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,241,258.00)	(3,909,608.00)	-25.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,992,149.00	7,464,184.00	-42.5%
b) Audit Adjustments		9793	(286,707.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,705,442.00	7,464,184.00	-41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,705,442.00	7,464,184.00	-41.3%
2) Ending Balance, June 30 (E + F1e)			7,464,184.00	3,554,576.00	-52.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	7,464,184.00	3,554,576.00	-52.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	6,822,895.00	2,608,979.00	-61.8%
4) Other Local Revenue		8600-8799	1,094,978.00	300,000.00	-72.6%
5) TOTAL, REVENUES			7,917,873.00	2,908,979.00	-63.3%
<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	1,351,623.00	1,479,300.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	34,646.00	0.00	-100.0%
6) Capital Outlay		6000-6999	26,290,940.00	6,768,922.00	-74.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,677,209.00	8,248,222.00	-70.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,759,336.00)	(5,339,243.00)	-73.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	3,722,058.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,722,058.00)	0.00	-100.0%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,481,394.00)	(5,339,243.00)	-77.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,101,666.00	5,620,272.00	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,101,666.00	5,620,272.00	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,101,666.00	5,620,272.00	-80.7%
2) Ending Balance, June 30 (E + F1e)			5,620,272.00	281,029.00	-95.0%
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	5,620,272.00	281,029.00	-95.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,620,272.00		
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			5,620,272.00		
<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 (must agree with line F2) (G10 - H7)			5,620,272.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	6,822,895.00	2,608,979.00	-61.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,822,895.00	2,608,979.00	-61.8%
<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	1,094,978.00	300,000.00	-72.6%
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%
TOTAL, OTHER LOCAL REVENUE			1,094,978.00	300,000.00	-72.6%
TOTAL, REVENUES			7,917,873.00	2,908,979.00	-63.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, CLASSIFIED SALARIES			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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	110,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,241,623.00	1,479,300.00	19.1%
TOTAL, BOOKS AND SUPPLIES			1,351,623.00	1,479,300.00	9.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	846.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,646.00	0.00	-100.0%
<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	26,263,803.00	6,768,922.00	-74.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,137.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,290,940.00	6,768,922.00	-74.3%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,677,209.00	8,248,222.00	-70.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	3,722,058.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,722,058.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 from Funds of 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)			(3,722,058.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	6,822,895.00	2,608,979.00	-61.8%
4) Other Local Revenue		8600-8799	1,094,978.00	300,000.00	-72.6%
5) TOTAL, REVENUES			7,917,873.00	2,908,979.00	-63.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,677,209.00	8,248,222.00	-70.2%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,677,209.00	8,248,222.00	-70.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,759,336.00)	(5,339,243.00)	-73.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	3,722,058.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,722,058.00)	0.00	-100.0%



Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,481,394.00)	(5,339,243.00)	-77.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,101,666.00	5,620,272.00	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,101,666.00	5,620,272.00	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,101,666.00	5,620,272.00	-80.7%
2) Ending Balance, June 30 (E + F1e)			5,620,272.00	281,029.00	-95.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	5,620,272.00	281,029.00	-95.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	372,923.00	350,000.00	-6.1%
5) TOTAL, REVENUES			372,923.00	350,000.00	-6.1%
<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	77,891.00	67,200.00	-13.7%
6) Capital Outlay		6000-6999	924,113.00	2,784,665.00	201.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,002,004.00	2,851,865.00	184.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(629,081.00)	(2,501,865.00)	297.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	2,500,000.00	New
b) Transfers Out		7610-7629	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	2,500,000.00	New

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(629,081.00)	(1,865.00)	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,961,865.00	7,332,784.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,961,865.00	7,332,784.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,961,865.00	7,332,784.00	-7.9%
2) Ending Balance, June 30 (E + F1e)			7,332,784.00	7,330,919.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	7,332,784.00	7,330,919.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,332,784.00		
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			7,332,784.00		
<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 (must agree with line F2) (G10 - H7)			7,332,784.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	372,923.00	350,000.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			372,923.00	350,000.00	-6.1%
TOTAL, REVENUES			372,923.00	350,000.00	-6.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, CLASSIFIED SALARIES			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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	77,891.00	67,200.00	-13.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,891.00	67,200.00	-13.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	914,113.00	2,784,665.00	204.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			924,113.00	2,784,665.00	201.3%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,002,004.00	2,851,865.00	184.6%

			2006-07	2007-08	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,500,000.00	New
<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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 from Funds of 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	2,500,000.00	New

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	372,923.00	350,000.00	-6.1%
5) TOTAL, REVENUES			372,923.00	350,000.00	-6.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,002,004.00	2,851,865.00	184.6%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,002,004.00	2,851,865.00	184.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(629,081.00)	(2,501,865.00)	297.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	2,500,000.00	New
b) Transfers Out		7610-7629	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	2,500,000.00	New

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(629,081.00)	(1,865.00)	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,961,865.00	7,332,784.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,961,865.00	7,332,784.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,961,865.00	7,332,784.00	-7.9%
2) Ending Balance, June 30 (E + F1e)			7,332,784.00	7,330,919.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	7,332,784.00	7,330,919.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	3,509,000.00	3,509,000.00	0.0%
5) TOTAL, REVENUES			3,509,000.00	3,509,000.00	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	48,800.00	48,800.00	0.0%
6) Capital Outlay		6000-6999	725,000.00	725,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			773,800.00	773,800.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,735,200.00	2,735,200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	2,452,830.00	2,208,718.00	-10.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,452,830.00)	(2,208,718.00)	-10.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			282,370.00	526,482.00	86.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,797,900.00	5,080,270.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,797,900.00	5,080,270.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,797,900.00	5,080,270.00	5.9%
2) Ending Balance, June 30 (E + F1e)			5,080,270.00	5,606,752.00	10.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,080,270.00	5,606,752.00	10.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,080,270.00		
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			5,080,270.00		
<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 (must agree with line F2) (G10 - H7)			5,080,270.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	3,450,000.00	3,450,000.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,000.00	59,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,509,000.00	3,509,000.00	0.0%
TOTAL, REVENUES			3,509,000.00	3,509,000.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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%
TOTAL, CLASSIFIED SALARIES			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	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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%



			2006-07	2007-08	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	48,800.00	48,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,800.00	48,800.00	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	725,000.00	725,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			725,000.00	725,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support 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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>773,800.00</b>	<b>773,800.00</b>	<b>0.0%</b>

			2006-07	2007-08	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,452,830.00	2,208,718.00	-10.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,452,830.00	2,208,718.00	-10.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of 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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,452,830.00)	(2,208,718.00)	-10.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	3,509,000.00	3,509,000.00	0.0%
5) TOTAL, REVENUES			3,509,000.00	3,509,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		773,800.00	773,800.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			773,800.00	773,800.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,735,200.00	2,735,200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	2,452,830.00	2,208,718.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,452,830.00)	(2,208,718.00)	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			282,370.00	526,482.00	86.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,797,900.00	5,080,270.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,797,900.00	5,080,270.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,797,900.00	5,080,270.00	5.9%
2) Ending Balance, June 30 (E + F1e)			5,080,270.00	5,606,752.00	10.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	5,080,270.00	5,606,752.00	10.4%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	13,373.00	10,000.00	-25.2%
5) TOTAL, REVENUES			13,373.00	10,000.00	-25.2%
<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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,452,830.00	2,900,000.00	18.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,452,830.00	2,900,000.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,439,457.00)	(2,890,000.00)	18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,452,830.00	2,208,718.00	-10.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,452,830.00	2,208,718.00	-10.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,373.00	(681,282.00)	-5194.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	667,909.00	681,282.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,909.00	681,282.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,909.00	681,282.00	2.0%
2) Ending Balance, June 30 (E + F1e)			681,282.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	681,282.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	681,282.00		
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			681,282.00		
<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 (must agree with line F2) (G10 - H7)			681,282.00		



Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	13,373.00	10,000.00	-25.2%
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%
TOTAL, OTHER LOCAL REVENUE			13,373.00	10,000.00	-25.2%
TOTAL, REVENUES			13,373.00	10,000.00	-25.2%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	1,600,000.00	2,000,000.00	25.0%
Other Debt Service - Principal		7439	852,830.00	900,000.00	5.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,452,830.00	2,900,000.00	18.2%
TOTAL, EXPENDITURES			2,452,830.00	2,900,000.00	18.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,452,830.00	2,208,718.00	-10.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,452,830.00	2,208,718.00	-10.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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 Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			2,452,830.00	2,208,718.00	-10.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	13,373.00	10,000.00	-25.2%
5) TOTAL, REVENUES			13,373.00	10,000.00	-25.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	2,452,830.00	2,900,000.00	18.2%
10) TOTAL, EXPENDITURES			2,452,830.00	2,900,000.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,439,457.00)	(2,890,000.00)	18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,452,830.00	2,208,718.00	-10.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,452,830.00	2,208,718.00	-10.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,373.00	(681,282.00)	-5194.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	667,909.00	681,282.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,909.00	681,282.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,909.00	681,282.00	2.0%
2) Ending Balance, June 30 (E + F1e)			681,282.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	681,282.00		
d) Unappropriated Amount		9790		0.00	

# **Supplemental Forms**



Description	2006-07 Estimated Actuals			2007-08 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			1,162.64	1,175.48	1,169.23	1,175.48
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight	1,162.64					
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	49.02	49.02	49.02	55.25		55.25
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	4.00	4.00	4.00	4.00	4.00	4.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	1,215.66	53.02	1,215.66	1,234.73	1,173.23	1,234.73
<b>HIGH SCHOOL</b>						
4. General Education			6,754.24	7,191.15	7,187.92	7,191.15
a. Grades Nine through Twelve	6,004.74					
b. Continuation Education	234.64					
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	21.66					
e. Community Day School	493.20	493.20				
5. Special Education						
a. Special Day Class	133.60		133.60	177.65	177.65	177.65
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	11.00	11.00	11.00	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	6,898.84	504.20	6,898.84	7,379.80	7,376.57	7,379.80
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	46.61	46.61	46.61	46.61	46.61	46.61
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	71.23	71.23	71.23	71.23	71.23	71.23
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	1.80	1.80	1.80	1.80	1.80	1.80
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	119.64	119.64	119.64	119.64	119.64	119.64
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	8,234.14	676.86	8,234.14	8,734.17	8,669.44	8,734.17
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Estimated Actuals			2007-08 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)	8,234.14	676.86	8,234.14	8,734.17	8,669.44	8,734.17
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY						
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil 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)						
b. All Other Block Grant Funded Charters	370.90	370.90	370.90	437.49	437.49	437.49
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	370.90	370.90	370.90	437.49	437.49	437.49
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						



Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,977.03	6,361.66
2. Inflation Increase	0041	30.63	
3. All Other Adjustments	0042, 0525	354.00	290.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,361.66	6,651.66
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,361.66	6,651.66
b. Revenue Limit ADA	0033	8,234.14	8,734.17
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	52,382,799.07	58,096,729.22
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	388,986.00	406,622.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	59,508.00	69,363.00
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	52,831,293.07	58,572,714.22
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	52,831,293.07	58,572,714.22
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	28,874.00	19,612.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	278,218.00	323,368.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(249,344.00)	(303,756.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	52,581,949.07	58,268,958.22

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	22,902,955.00	24,048,103.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	987,176.00	1,147,099.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,915,779.00	22,901,004.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
<b>31. STATE AID PORTION OF REVENUE LIMIT</b> (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	30,666,170.07	35,367,954.22
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	741,182.00	774,976.00
33. Core Academic Program	9001	171,611.00	
34. California High School Exit Exam	9002	111,411.00	
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	346,460.00	
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	497,196.00	
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	385,496.00	(774,976.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	31,051,666.07	34,592,978.22
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	31,051,666.07	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		215,693.00
46. California High School Exit Exam	9002		120,203.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		271,838.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		575,280.00

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated 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	53,983,799.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,651.66	3.73%	6,899.66	2.61%	7,079.66
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		8,734.17	4.93%	9,164.64	4.93%	9,616.64
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		58,096,729.22	8.84%	63,232,900.02	7.67%	68,082,541.54
d. Other Revenue Limit (Form RL, lines 6 thru 14)		475,985.00	4.46%	497,193.00	3.38%	513,994.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		58,572,714.22	8.81%	63,730,093.02	7.64%	68,596,535.54
f. Deficit Factor (Form RL, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		58,572,714.22	8.81%	63,730,093.02	7.64%	68,596,535.54
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	(0.02)	-2400.00%	0.46
i. Revenue Limit Transfers (Objects 8091 and 8097)		(3,833,551.00)	3.70%	(3,975,393.00)	2.60%	(4,078,753.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(755,364.00)	3.72%	(783,453.00)	2.58%	(803,634.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		53,983,799.22	9.24%	58,971,247.00	8.04%	63,714,149.00
2. Federal Revenues	8100-8299	102,000.00	0.00%	102,000.00	0.00%	102,000.00
3. Other State Revenues	8300-8599	2,168,434.00	3.70%	2,248,666.00	2.60%	2,307,131.00
4. Other Local Revenues	8600-8799	1,604,000.00	2.00%	1,636,080.00	2.00%	1,668,802.00
5. Other Financing Sources	8910-8999	(7,205,282.00)	2.94%	(7,417,043.00)	2.76%	(7,621,895.00)
6. Total (Sum lines A1k thru A5)		50,652,951.22	9.65%	55,540,950.00	8.33%	60,170,187.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				26,598,247.00		28,068,493.00
b. Step & Column Adjustment				465,469.00		491,199.00
c. Cost-of-Living Adjustment				156,970.00		0.00
d. Other Adjustments				847,807.00		896,058.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,598,247.00	5.53%	28,068,493.00	4.94%	29,455,750.00
2. Classified Salaries						
a. Base Salaries				8,144,360.00		8,648,352.00
b. Step & Column Adjustment				119,929.00		125,981.00
c. Cost-of-Living Adjustment				184,063.00		100,321.00
d. Other Adjustments				200,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,144,360.00	6.19%	8,648,352.00	2.62%	8,874,654.00
3. Employee Benefits	3000-3999	9,692,846.00	7.21%	10,392,155.00	7.42%	11,162,909.00
4. Books and Supplies	4000-4999	2,412,709.00	3.70%	2,501,979.00	2.60%	2,567,030.00
5. Services and Other Operating Expenditures	5000-5999	5,823,938.00	3.70%	6,039,424.00	2.60%	6,196,449.00
6. Capital Outlay	6000-6999	429,783.00	0.00%	429,783.00	0.00%	429,783.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Direct Support/Indirect Costs	7300-7399	(1,490,923.00)	2.00%	(1,520,741.00)	1.00%	(1,535,948.00)
9. Other Financing Uses	7610-7699	2,557,773.00	-2.26%	2,500,000.00	-100.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		54,168,733.00	5.34%	57,059,445.00	0.16%	57,150,627.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,515,781.78)		(1,518,495.00)		3,019,560.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,315,904.00		7,800,122.22		6,281,627.22
2. Ending Fund Balance (Sum lines C and D1)		7,800,122.22		6,281,627.22		9,301,187.22
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	25,000.00		25,000.00		25,000.00
b. Designated for Economic Uncertainties	9770	3,221,286.00		3,238,678.00		3,253,367.00
c. Fund Balance Designations	9775, 9780	4,553,836.00		3,017,949.22		6,022,820.22
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)		7,800,122.00		6,281,627.22		9,301,187.22

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,221,286.00		3,238,678.00		3,253,367.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2. 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)		3,221,286.00		3,238,678.00		3,253,367.00
<b>F. ASSUMPTIONS</b>						
<p>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.</p>						

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	3,833,551.00	3.70%	3,975,393.00	2.60%	4,078,753.00
2. Federal Revenues	8100-8299	3,338,072.00	2.00%	3,404,833.00	2.00%	3,472,930.00
3. Other State Revenues	8300-8599	5,103,200.00	3.70%	5,292,018.00	2.60%	5,429,610.00
4. Other Local Revenues	8600-8799	3,764,394.00	-2.91%	3,654,970.00	4.00%	3,801,169.00
5. Other Financing Sources	8910-8999	7,205,282.00	2.94%	7,417,043.00	2.76%	7,621,895.00
6. Total (Sum lines A1 thru A5)		23,244,499.00	2.15%	23,744,257.00	2.78%	24,404,357.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,430,192.00		6,580,668.00
b. Step & Column Adjustment				112,528.00		115,162.00
c. Cost-of-Living Adjustment				37,948.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,430,192.00	2.34%	6,580,668.00	1.75%	6,695,830.00
2. Classified Salaries						
a. Base Salaries				2,766,552.00		2,869,815.00
b. Step & Column Adjustment				40,739.00		41,805.00
c. Cost-of-Living Adjustment				62,524.00		33,290.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,766,552.00	3.73%	2,869,815.00	2.62%	2,944,910.00
3. Employee Benefits	3000-3999	2,642,548.00	5.21%	2,780,281.00	4.57%	2,907,237.00
4. Books and Supplies	4000-4999	5,334,969.00	-59.17%	2,178,310.00	-6.49%	2,036,860.00
5. Services and Other Operating Expenditures	5000-5999	7,227,129.00	3.70%	7,494,533.00	1.00%	7,569,478.00
6. Capital Outlay	6000-6999	178,701.00	0.00%	178,701.00	0.00%	178,701.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Direct Support/Indirect Costs	7300-7399	1,380,663.00	2.00%	1,408,276.00	1.00%	1,422,359.00
9. Other Financing Uses	7610-7699	402,661.00	3.54%	416,906.00	2.70%	428,162.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,363,415.00	-9.32%	23,907,490.00	1.15%	24,183,537.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,118,916.00)		(163,233.00)		220,820.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,375,205.00		1,256,289.00		1,093,056.00
2. Ending Fund Balance (Sum lines C and D1)		1,256,289.00		1,093,056.00		1,313,876.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,256,289.00		1,093,056.00		1,313,876.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
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)		1,256,289.00		1,093,056.00		1,313,876.00

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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)						
<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.						

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	57,817,350.00	8.87%	62,946,640.00	7.70%	67,792,902.00
2. Federal Revenues	8100-8299	3,440,072.00	1.94%	3,506,833.00	1.94%	3,574,930.00
3. Other State Revenues	8300-8599	7,271,634.00	3.70%	7,540,684.00	2.60%	7,736,741.00
4. Other Local Revenues	8600-8799	5,368,394.00	-1.44%	5,291,050.00	3.38%	5,469,971.00
5. Other Financing Sources	8910-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		73,897,450.22	7.29%	79,285,207.00	6.67%	84,574,544.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				33,028,439.00		34,649,161.00
b. Step & Column Adjustment				577,997.00		606,361.00
c. Cost-of-Living Adjustment				194,918.00		0.00
d. Other Adjustments				847,807.00		896,058.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,028,439.00	4.91%	34,649,161.00	4.34%	36,151,580.00
2. Classified Salaries						
a. Base Salaries				10,910,912.00		11,518,167.00
b. Step & Column Adjustment				160,668.00		167,786.00
c. Cost-of-Living Adjustment				246,587.00		133,611.00
d. Other Adjustments				200,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,910,912.00	5.57%	11,518,167.00	2.62%	11,819,564.00
3. Employee Benefits	3000-3999	12,335,394.00	6.79%	13,172,436.00	6.82%	14,070,146.00
4. Books and Supplies	4000-4999	7,747,678.00	-39.59%	4,680,289.00	-1.63%	4,603,890.00
5. Services and Other Operating Expenditures	5000-5999	13,051,067.00	3.70%	13,533,957.00	1.71%	13,765,927.00
6. Capital Outlay	6000-6999	608,484.00	0.00%	608,484.00	0.00%	608,484.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Direct Support/Indirect Costs	7300-7399	(110,260.00)	2.00%	(112,465.00)	1.00%	(113,589.00)
9. Other Financing Uses	7610-7699	2,960,434.00	-1.47%	2,916,906.00	-85.32%	428,162.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		80,532,148.00	0.54%	80,966,935.00	0.45%	81,334,164.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(6,634,697.78)		(1,681,728.00)		3,240,380.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,691,109.00		9,056,411.22		7,374,683.22
2. Ending Fund Balance (Sum lines C and D1)		9,056,411.22		7,374,683.22		10,615,063.22
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,281,289.00		1,118,056.00		1,338,876.00
b. Designated for Economic Uncertainties	9770	3,221,286.00		3,238,678.00		3,253,367.00
c. Fund Balance Designations	9775, 9780	4,553,836.00		3,017,949.22		6,022,820.22
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)		9,056,411.00		7,374,683.22		10,615,063.22

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	3,221,286.00		3,238,678.00		3,253,367.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
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 (Sum lines E1 thru E2b)		3,221,286.00		3,238,678.00		3,253,367.00
<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. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
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 est. projections)		8,614.53		8,989.92		9,441.92
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		80,532,148.00		80,966,935.00		81,334,164.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		80,532,148.00		80,966,935.00		81,334,164.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,415,964.44		2,429,008.05		2,440,024.92
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)		2,415,964.44		2,429,008.05		2,440,024.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



July 1 Budget (Single Adoption)  
2006-07 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES</b>					
1. Beginning Balance	9791-9795	2,402,785.00		19,334.00	2,422,119.00
2. State Lottery Revenue	8560	1,076,023.00		172,678.00	1,248,701.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,478,808.00	0.00	192,012.00	3,670,820.00
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	378,312.00			378,312.00
2. Classified Salaries	2000-2999	115,840.00			115,840.00
3. Employee Benefits	3000-3999	55,679.00			55,679.00
4. Books and Supplies	4000-4999	391,230.00		58,967.00	450,197.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	310,939.00			310,939.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	22,255.00			22,255.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11 )		1,274,255.00	0.00	58,967.00	1,333,222.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,204,553.00	0.00	133,045.00	2,337,598.00

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	29,567,961.00	301	154,147.00	303	29,413,814.00	305	534,492.00		307	28,879,322.00	309
2000 - Classified Salaries	8,751,530.00	311	22,351.00	313	8,729,179.00	315	227,832.00		317	8,501,347.00	319
3000 - Employee Benefits (Excluding 3800)	9,646,251.00	321	67,509.00	323	9,578,742.00	325	127,167.00		327	9,451,575.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,968,651.00	331	7,618.00	333	3,961,033.00	335	1,027,122.00		337	2,933,911.00	339
5000 - Services. . . & (7300) Direct Support	12,033,926.00	341	25,387.00	343	12,008,539.00	345	4,742,390.00		347	7,266,149.00	349
TOTAL					63,691,307.00	365	TOTAL			57,032,304.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011. . . . .		1100	24,060,541.00 375
2. Salaries of Instructional Aides Per E.C. 41011. . . . .		2100	1,138,516.00 380
3. STRS. . . . .		3101 & 3102	1,982,994.00 382
4. PERS. . . . .		3201 & 3202	207,464.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	450,133.00 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	1,446,407.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	14,064.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	604,389.00 392
9. OPEB, Active Employees (E.C. 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (E.C. 22310). . . . .		3901 & 3902	157,319.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			30,061,827.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			166,913.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			31,089.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*). . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			29,863,825.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372. . . . .			52.36%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.36%
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). . . . .	57,032,304.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides*) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,028,439.00	301	0.00	303	33,028,439.00	305	1,140,318.00		307	31,888,121.00	309
2000 - Classified Salaries	10,910,912.00	311	0.00	313	10,910,912.00	315	244,611.00		317	10,666,301.00	319
3000 - Employee Benefits (Excluding 3800)	12,020,192.00	321	47,000.00	323	11,973,192.00	325	258,740.00		327	11,714,452.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,747,678.00	331	0.00	333	7,747,678.00	335	3,234,179.00		337	4,513,499.00	339
5000 - Services. . . & (7300) Direct Support	12,940,807.00	341	3,052.00	343	12,937,755.00	345	5,543,108.00		347	7,394,647.00	349
TOTAL					76,597,976.00	365	TOTAL			66,177,020.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011. . . . .	1100	25,967,001.00	375
2. Salaries of Instructional Aides Per E.C. 41011. . . . .	2100	1,374,749.00	380
3. STRS. . . . .	3101 & 3102	2,082,990.00	382
4. PERS. . . . .	3201 & 3202	243,893.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	512,567.00	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	2,568,344.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	13,569.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	678,157.00	392
9. OPEB, Active Employees (E.C. 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (E.C. 22310). . . . .	3901 & 3902	175,986.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		33,617,256.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		36,430.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*). . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		33,580,826.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372. . . . .		50.74%	
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	50.74%
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). . . . .	66,177,020.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

July 1 Budget (Single Adoption)  
2006-07 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund Transfers In 5750	Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(88,872.00)				
Other Sources/Uses Detail					0.00	447,294.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	67,975.00	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	20,897.00	0.00				
Other Sources/Uses Detail					122,612.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					324,682.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					3,722,058.00	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	3,722,058.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,452,830.00		
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					2,452,830.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs-Interfund Transfers In 5750	Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	88,872.00	(88,872.00)	6,622,182.00	6,622,182.00	0.00	0.00

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

Description	Direct Costs-Interfund		Indirect/Direct Support	Costs-Interfund	Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(50,000.00)	0.00	(110,260.00)				
Other Sources/Uses Detail					0.00	2,960,434.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	50,000.00	0.00	85,060.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	25,200.00	0.00				
Other Sources/Uses Detail					57,773.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	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					402,661.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,208,718.00		
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					2,208,718.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs-Interfund		Indirect/Direct Support		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629	Other Funds 9310	Other Funds 9610
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	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	50,000.00	(50,000.00)	110,260.00	(110,260.00)	5,169,152.00	5,169,152.00		

SACS2007 Financial Reporting Software - 2007.1.0  
6/12/2007 8:20:39 AM

33-67207-0000000

July 1 Budget (Single Adoption)  
2006-07 Estimated Actuals  
Technical Review Checks

Perris Union High

Riverside 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-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>



CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and 4000-5999, objects 1000-7999) account code combinations must be valid. 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

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). 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-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) 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-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) 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

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

INTRAFFD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

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

INTRAFFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) 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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. 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-DESIGNATIONS<sub>A</sub> - (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-DESIGNATIONS<sub>B</sub> - (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) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
25	0000	6200	-796,648.00

Explanation: Accruals for 10% retention were set up in 05-06 and cleared in the current year per district auditors. The project will be completed in 2007-2008 and retention amounts will be paid.

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)  
EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
25	0000	8500	-737,357.00

Explanation: Accruals for 10% retention set up in 05-06 and cleared in the current year as noted above.

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 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), 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 0117, 0078, and 0079) 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 (ID 0205) 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) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

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

Checks Completed.

SACS2007 Financial Reporting Software - 2007.1.0  
6/12/2007 8:19:43 AM

33-67207-0000000

July 1 Budget (Single Adoption)  
2007-08 Budget

### Technical Review Checks

Perris Union High

Riverside 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-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and 4000-5999, objects 1000-7999) account code combinations must be valid. 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

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). 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-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) 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-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) 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

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

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

INTRA-FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

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

INTRA-FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) 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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. 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-DESIGNATIONS<sub>A</sub> - (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-DESIGNATIONS<sub>B</sub> - (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 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), 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 0117, 0078, and 0079) 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 (ID 0205) 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 where the standard has not been met and for supplemental information items S1 through S6 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-DATA - (W) - Unbalanced or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

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



Checks Completed.