

PALM SPRINGS UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR
2004/2005

*State Sacs
Report*

June 22, 2004





ANNUAL BUDGET REPORT:
July 1, 2004 Single Budget Adoption

(x) ANNUAL BUDGET REPORT . This budget was developed using the state-adopted Criteria and Standards.
It was filed and adopted subsequent to public hearing by the governing board of the school district.
(Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 18, 2004

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 22, 2004
Time: 6:00:00 PM

Adoption Date: Jun 22, 2004

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

For additional information on the budget reports, please contact:

Budget Preparation

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Criteria & Standards Review

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July 1 Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	98,472,828.00	2,734,640.00	101,207,468.00	104,511,154.00	2,633,119.00	107,344,273.00	6.1%
2) Federal Revenue		8100-8299	135,385.00	15,810,178.00	15,945,563.00	122,000.00	14,380,025.00	14,502,025.00	-9.1%
3) Other State Revenue		8300-8599	9,118,396.00	9,825,827.00	18,744,223.00	9,061,847.00	8,787,772.00	15,829,619.00	-15.5%
4) Other Local Revenue		8600-8799	1,971,613.00	11,641,930.00	13,613,543.00	1,085,147.00	12,057,149.00	13,142,296.00	-3.5%
5) TOTAL, REVENUES			109,698,220.00	39,812,575.00	149,510,795.00	114,780,148.00	38,038,065.00	150,818,213.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,893,019.00	14,380,678.00	76,073,695.00	60,496,113.00	12,890,476.00	73,386,589.00	-3.5%
2) Classified Salaries		2000-2999	12,765,816.00	7,611,638.00	20,377,454.00	13,623,687.00	7,523,492.00	21,147,179.00	3.8%
3) Employee Benefits		3000-3999	23,143,448.00	6,830,185.00	29,973,633.00	24,898,312.00	6,823,825.00	31,720,137.00	5.8%
4) Books and Supplies		4000-4999	5,209,790.00	8,488,487.00	13,698,277.00	2,909,138.00	2,872,630.00	5,781,768.00	-57.8%
5) Services, Other Operating Expenses		5000-5999	9,283,108.00	5,956,082.00	15,219,190.00	9,217,532.00	6,406,244.00	15,623,776.00	2.7%
6) Capital Outlay		6000-6999	345,868.00	814,506.00	980,372.00	127,186.00	12,358.00	139,544.00	-85.5%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	20,360.00	0.00	20,360.00	20,360.00	0.00	20,360.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,587,237.00)	1,170,834.00	(416,403.00)	(1,128,080.00)	701,537.00	(428,543.00)	2.4%
9) TOTAL, EXPENDITURES			110,854,170.00	45,052,208.00	155,905,378.00	110,162,248.00	37,230,562.00	147,392,810.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(1,155,950.00)	(5,239,633.00)	(6,395,583.00)	4,617,900.00	(1,192,497.00)	3,425,403.00	-153.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	2,900,000.00	0.00	2,900,000.00	1,000,000.00	0.00	1,000,000.00	-65.5%
b) Transfers Out		7810-7829	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,737,908.00)	3,737,908.00	0.00	(5,224,692.00)	5,224,692.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(837,908.00)	3,737,908.00	2,900,000.00	(4,224,692.00)	5,224,692.00	1,000,000.00	-85.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,993,858.00)	(1,501,725.00)	(3,495,583.00)	393,208.00	4,032,195.00	4,425,403.00	-226.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,138,998.00	10,507,818.00	17,646,812.00	5,145,138.00	9,006,091.00	14,151,229.00	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,138,998.00	10,507,818.00	17,646,812.00	5,145,138.00	9,006,091.00	14,151,229.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,138,998.00	10,507,818.00	17,646,812.00	5,145,138.00	9,006,091.00	14,151,229.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			5,145,138.00	9,006,091.00	14,151,229.00	5,538,346.00	13,038,286.00	18,576,832.00	31.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,575,757.00	0.00	4,575,757.00	4,552,978.00	0.00	4,552,978.00	-0.5%
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	194,381.00	9,008,091.00	9,200,472.00	610,368.00	13,038,286.00	13,648,654.00	48.3%
c) Undesignated Amount									
d) Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
 General Fund
 Unrestricted and Restricted
 Expenditures by Object

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) In County Treasury		9110	2,270,137.00	9,006,091.00	11,276,228.00				
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	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,000,000.00	0.00	6,000,000.00				
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	275,000.00	0.00	275,000.00				
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			8,645,137.00	9,006,091.00	17,651,228.00				
H. LIABILITIES									
1) Accounts Payable		9500	3,500,000.00	0.00	3,500,000.00				
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			3,500,000.00	0.00	3,500,000.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,145,137.00	9,006,091.00	14,151,228.00				

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	68,562,248.00	0.00	68,562,248.00	74,533,037.00	0.00	74,533,037.00	8.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(77,489.00)	0.00	(77,489.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	497,144.00	0.00	497,144.00	497,144.00	0.00	497,144.00	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	19,548,445.00	0.00	19,548,445.00	19,548,445.00	0.00	19,548,445.00	0.0%
Unsecured Roll Taxes		8042	1,585,778.00	0.00	1,585,778.00	1,585,778.00	0.00	1,585,778.00	0.0%
Prior Years' Taxes		8043	2,458,177.00	0.00	2,458,177.00	2,458,177.00	0.00	2,458,177.00	0.0%
Supplemental Taxes		8044	667,162.00	0.00	667,162.00	667,162.00	0.00	667,162.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,474,167.00	0.00	7,474,167.00	7,474,167.00	0.00	7,474,167.00	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			100,715,632.00	0.00	100,715,632.00	106,763,910.00	0.00	106,763,910.00	6.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,734,640.00)	0.00	(2,734,640.00)	(2,833,120.00)	0.00	(2,833,120.00)	3.6%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	2,734,640.00	2,734,640.00	0.00	2,833,119.00	2,833,119.00	3.6%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	491,834.00	0.00	491,834.00	580,364.00	0.00	580,364.00	18.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			98,472,826.00	2,734,640.00	101,207,466.00	104,511,154.00	2,833,119.00	107,344,273.00	6.1%
FEDERAL REVENUE									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,414,871.00	2,414,871.00	0.00	2,414,871.00	2,414,871.00	0.0%
Discretionary Grants		8182	0.00	222,272.00	222,272.00	0.00	115,899.00	115,899.00	-47.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA	3000-3299, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	10,353,635.00	10,353,635.00	0.00	9,653,029.00	9,653,029.00	-6.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	173,063.00	173,063.00	0.00	173,000.00	173,000.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	190,758.00	190,758.00	0.00	149,811.00	149,811.00	-21.6%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	133,385.00	2,455,579.00	2,588,964.00	120,000.00	1,873,815.00	1,993,815.00	-23.0%
TOTAL, FEDERAL REVENUE			135,385.00	15,810,178.00	15,945,563.00	122,000.00	14,380,025.00	14,502,025.00	-9.1%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	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	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	162,636.00	162,636.00	0.00	162,636.00	162,636.00	0.0%
Home-to-School Transportation	7230-7235	8311	0.00	1,388,232.00	1,388,232.00	0.00	1,421,688.00	1,421,688.00	2.4%
School Improvement Program	7260-7265	8311	0.00	1,188,621.00	1,188,621.00	0.00	1,069,759.00	1,069,759.00	-10.0%
Economic Impact Aid	7090-7091	8311	0.00	1,959,392.00	1,959,392.00	0.00	1,770,025.00	1,770,025.00	-9.6%
Spec. Ed. Transportation	7240	8311	0.00	797,387.00	797,387.00	0.00	816,604.00	816,604.00	2.4%
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 Year	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	387,232.00	0.00	387,232.00	200,000.00	0.00	200,000.00	-48.4%
Class Size Reduction K-3		8434	5,541,096.00	0.00	5,541,096.00	5,823,664.00	0.00	5,823,664.00	5.1%
Class Size Reduction, Grade 9		8435	(108,678.00)	0.00	(108,678.00)	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,804.00	0.00	1,804.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	2,323,552.00	251,904.00	2,575,456.00	2,353,208.00	266,200.00	2,619,408.00	1.7%
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		8578	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials									
Elementary	7155	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secondary	7160	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	7156, 7170, 7180 7285, 7292, 7294, 7295, 7305, 7315	8590	0.00	510,101.00	510,101.00	0.00	606,582.00	606,582.00	18.9%
Staff Development		8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	42,344.00	42,344.00	0.00	42,326.00	42,326.00	0.0%
Mentor Teacher	7270	8590	0.00	0.00	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	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	55,881.00	55,881.00	0.00	31,611.00	31,611.00	-43.4%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction									
Facilities	8200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	973,390.00	3,270,329.00	4,243,719.00	684,975.00	580,341.00	1,265,316.00	-70.2%
TOTAL, OTHER STATE REVENUE			9,118,398.00	9,625,827.00	18,744,223.00	9,061,847.00	6,767,772.00	15,829,619.00	-15.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	3,687,860.00	3,687,860.00	0.00	4,032,195.00	4,032,195.00	3.7%
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	13,905.00	0.00	13,905.00	10,000.00	0.00	10,000.00	-28.1%
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	397,117.00	0.00	397,117.00	367,117.00	0.00	367,117.00	-7.6%
Interest		8660	230,000.00	0.00	230,000.00	250,000.00	0.00	250,000.00	8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	582,819.00	194,478.00	777,297.00	398,030.00	88,815.00	486,845.00	-37.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,027.00	0.00	38,027.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	709,745.00	108,292.00	818,037.00	60,000.00	0.00	60,000.00	-92.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Funding In-Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	7,451,300.00	7,451,300.00	0.00	7,936,139.00	7,936,139.00	8.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	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			1,971,813.00	11,641,930.00	13,613,543.00	1,085,147.00	12,057,149.00	13,142,296.00	-3.5%
TOTAL, REVENUES			109,698,220.00	39,812,575.00	149,510,795.00	114,780,148.00	36,038,065.00	150,818,213.00	0.9%

July 1 Budget (Single Adoption)
 General Fund
 Unrestricted and Restricted
 Expenditures by Object

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	53,465,656.00	10,406,385.00	63,872,041.00	52,786,306.00	9,177,454.00	61,963,760.00	-3.0%
Certificated Pupil Support Salaries		1200	2,341,819.00	793,955.00	3,135,774.00	2,250,219.00	881,803.00	3,132,022.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,516,842.00	1,205,601.00	6,722,643.00	5,172,238.00	1,017,502.00	6,189,740.00	-7.9%
Other Certificated Salaries		1900	388,702.00	1,974,535.00	2,343,237.00	287,350.00	1,813,717.00	2,101,067.00	-10.3%
TOTAL, CERTIFICATED SALARIES			61,693,019.00	14,380,676.00	76,073,695.00	60,496,113.00	12,890,478.00	73,386,591.00	-3.5%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	265,750.00	4,154,114.00	4,419,864.00	265,073.00	4,062,181.00	4,327,234.00	-2.1%
Classified Support Salaries		2200	5,650,266.00	2,200,940.00	7,851,206.00	5,718,973.00	2,256,968.00	7,973,941.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	854,087.00	219,609.00	1,073,696.00	1,404,288.00	219,213.00	1,623,481.00	51.2%
Clerical and Office Salaries		2400	5,719,834.00	895,570.00	6,615,404.00	5,962,205.00	842,483.00	6,804,688.00	2.9%
Other Classified Salaries		2900	275,879.00	141,405.00	417,284.00	275,168.00	142,867.00	417,835.00	0.1%
TOTAL, CLASSIFIED SALARIES			12,765,816.00	7,611,638.00	20,377,454.00	13,623,687.00	7,523,492.00	21,147,179.00	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,917,497.00	1,165,570.00	6,083,067.00	4,829,867.00	1,022,548.00	5,852,415.00	-3.8%
PERS		3201-3202	1,502,478.00	858,240.00	2,360,718.00	1,550,153.00	840,892.00	2,391,045.00	1.3%
OASDI/Medicare/Alternative		3301-3302	1,859,780.00	789,049.00	2,648,829.00	1,904,346.00	754,074.00	2,658,420.00	0.4%
Health and Welfare Benefits		3401-3402	12,404,990.00	3,472,033.00	15,877,023.00	13,844,129.00	3,599,201.00	17,443,330.00	9.9%
Unemployment Insurance		3501-3502	223,616.00	87,206.00	290,822.00	481,714.00	132,691.00	614,405.00	111.3%
Workers' Compensation		3601-3602	1,304,404.00	387,090.00	1,691,494.00	1,296,928.00	357,282.00	1,654,188.00	-2.2%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	325,685.00	90,997.00	416,682.00	387,859.00	117,157.00	505,016.00	21.2%
Other Employee Benefits		3901-3902	605,000.00	0.00	605,000.00	601,318.00	0.00	601,318.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			23,143,448.00	6,830,185.00	29,973,633.00	24,696,312.00	6,823,825.00	31,720,137.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	197,777.00	804,695.00	1,002,472.00	45,218.00	881,112.00	926,330.00	-7.6%
Books and Other Reference Materials		4200	41,959.00	319,329.00	361,288.00	36,329.00	6,648.00	42,977.00	-88.1%
Materials and Supplies		4300	4,845,091.00	6,688,792.00	11,533,883.00	2,671,091.00	1,917,554.00	4,588,645.00	-60.2%
Noncapitalized Equipment		4400	124,983.00	680,625.00	785,588.00	158,500.00	52,318.00	208,818.00	-73.4%
Food		4700	0.00	15,046.00	15,046.00	0.00	15,000.00	15,000.00	-0.3%
TOTAL, BOOKS AND SUPPLIES			5,209,789.00	6,488,487.00	13,698,277.00	2,909,138.00	2,872,630.00	5,781,768.00	-57.8%
SERVICES, OTHER OPERATING EXPENSES									
Travel and Conferences		5200	91,856.00	661,159.00	753,015.00	159,250.00	314,538.00	473,788.00	-37.1%
Dues and Memberships		5300	24,835.00	1,603.00	26,438.00	48,525.00	1,274.00	49,799.00	88.4%
Insurance		5400 - 5450	649,669.00	30,000.00	679,669.00	693,418.00	30,000.00	723,418.00	6.4%
Operation and Housekeeping Services		5500	4,680,965.00	15,505.00	4,696,470.00	5,083,450.00	19,105.00	5,102,555.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	909,871.00	34,157.00	944,028.00	782,500.00	21,901.00	804,401.00	-14.8%
Transfers of Direct Costs		5710	(413,492.00)	413,492.00	0.00	(179,921.00)	179,921.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,025.00)	0.00	(49,025.00)	(9,990.00)	0.00	(9,990.00)	-79.6%
Professional/Consulting Services and Operating Expenditures		5800	2,761,629.00	4,799,309.00	7,560,938.00	2,022,802.00	5,838,821.00	7,861,623.00	4.0%
Communications		5900	606,800.00	857.00	607,657.00	617,500.00	684.00	618,184.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,263,108.00	5,959,082.00	15,219,190.00	9,217,532.00	6,406,244.00	15,623,776.00	2.7%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Sites and Improvements of Sites		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	507,475.00	507,475.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	98,290.00	0.00	98,290.00	0.00	0.00	0.00	-100.0%
Equipment		6400	147,578.00	70,834.00	218,410.00	127,186.00	12,358.00	139,544.00	-38.1%
Equipment Replacement		6500	100,000.00	38,197.00	138,197.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			345,868.00	614,506.00	960,372.00	127,186.00	12,358.00	139,544.00	-85.5%
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	20,360.00	0.00	20,360.00	20,360.00	0.00	20,360.00	0.0%
Tuition, Excess Costs, and/or Deficits Payments									
Payments to Districts		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		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	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	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 Funding In-Lieu of Property Taxes		7280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			20,360.00	0.00	20,360.00	20,360.00	0.00	20,360.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(1,170,634.00)	1,170,634.00	0.00	(701,537.00)	701,537.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(418,603.00)	0.00	(418,603.00)	(426,543.00)	0.00	(426,543.00)	2.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,587,237.00)	1,170,634.00	(418,603.00)	(1,128,080.00)	701,537.00	(426,543.00)	2.4%
TOTAL, EXPENDITURES			110,854,170.00	45,052,208.00	155,906,378.00	110,162,248.00	37,230,582.00	147,392,810.00	-5.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,900,000.00	0.00	2,900,000.00	1,000,000.00	0.00	1,000,000.00	-65.5%
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			2,900,000.00	0.00	2,900,000.00	1,000,000.00	0.00	1,000,000.00	-65.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionment		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 Districts		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7669	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,932,813.00)	4,932,813.00	0.00	(5,224,692.00)	5,224,692.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,194,905.00	(1,194,905.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,737,908.00)	3,737,908.00	0.00	(5,224,692.00)	5,224,692.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(837,908.00)	3,737,908.00	2,900,000.00	(4,224,692.00)	5,224,692.00	1,000,000.00	-65.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	474,067.00	511,015.00	7.8%
2) Federal Revenue		8100-8299	181,722.00	151,124.00	-16.8%
3) Other State Revenue		8300-8599	435,927.00	144,677.00	-66.8%
4) Other Local Revenue		8600-8799	90,087.00	80,000.00	-11.2%
5) TOTAL, REVENUES			1,181,803.00	886,816.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	492,111.00	454,825.00	-7.6%
2) Classified Salaries		2000-2999	161,802.00	151,688.00	-6.3%
3) Employee Benefits		3000-3999	150,869.00	145,370.00	-3.6%
4) Books and Supplies		4000-4999	287,213.00	67,187.00	-76.6%
5) Services, Other Operating Expenses		5000-5999	26,458.00	27,047.00	2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	74,899.00	70,945.00	-5.3%
9) TOTAL, EXPENDITURES			1,193,352.00	917,062.00	-23.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,549.00)	(30,246.00)	161.9%
D. OTHER FINANCING SOURCES/USES					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,549.00)	(30,246.00)	161.9%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,479.00	136,930.00	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,479.00	136,930.00	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			148,479.00	136,930.00	-7.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	127,415.00	97,169.00	-23.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	9,515.00	9,515.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	136,929.00		
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			136,929.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			136,929.00		

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment State Aid - Current Year		8011	479,694.00	511,015.00	6.5%
State Aid - Prior Years		8019	(5,627.00)	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%
TOTAL, REVENUE LIMIT SOURCES			474,067.00	511,015.00	7.8%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
VCLB / IASA	3000-3299, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	28,249.00	21,249.00	-24.8%
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	153,473.00	129,875.00	-15.4%
TOTAL, FEDERAL REVENUE			181,722.00	151,124.00	-16.8%
OTHER STATE REVENUE					
All Other State Revenue		8590	435,927.00	144,677.00	-66.8%
TOTAL, OTHER STATE REVENUE			435,927.00	144,677.00	-66.8%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	11,780.00	10,000.00	-15.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	17,400.00	15,000.00	-13.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,407.00	52,500.00	-10.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,087.00	80,000.00	-11.2%
TOTAL, REVENUES			1,181,803.00	886,816.00	-25.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	391,126.00	353,840.00	-9.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	100,985.00	100,985.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			492,111.00	454,825.00	-7.6%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,649.00	30,739.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	126,828.00	120,949.00	-4.6%
Other Classified Salaries		2900	6,325.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			161,802.00	151,688.00	-6.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,522.00	37,523.00	-2.6%
PERS		3201-3202	19,173.00	17,352.00	-9.5%
CASDI/Medicare/Alternative		3301-3302	21,495.00	18,199.00	-15.3%
Health and Welfare Benefits		3401-3402	55,074.00	54,294.00	-1.4%
Unemployment Insurance		3501-3502	1,971.00	3,943.00	100.1%
Workers' Compensation		3601-3602	11,657.00	10,616.00	-8.9%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,977.00	3,443.00	15.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			150,869.00	145,370.00	-3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	10,534.00	13,200.00	25.3%
Books and Other Reference Materials		4200	1,500.00	1,850.00	23.3%
Materials and Supplies		4300	272,899.00	52,137.00	-80.9%
Noncapitalized Equipment		4400	2,280.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			287,213.00	67,187.00	-76.6%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	4,897.00	8,212.00	67.7%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,417.00	2,925.00	-14.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,642.00	14,500.00	-12.9%
Communications		5900	1,202.00	1,110.00	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,458.00	27,047.00	2.2%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		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%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,899.00	70,945.00	-5.3%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			74,899.00	70,945.00	-5.3%
TOTAL, EXPENDITURES			1,193,352.00	917,062.00	-23.2%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,463.00	193,778.00	-5.2%
3) Other State Revenue		8300-8599	2,221,120.00	2,081,231.00	-6.3%
4) Other Local Revenue		8600-8799	116,083.00	93,614.00	-19.4%
5) TOTAL, REVENUES			2,541,666.00	2,368,623.00	-6.8%
EXPENDITURES					
1) Certificated Salaries		1000-1999	563,396.00	642,164.00	14.0%
2) Classified Salaries		2000-2999	704,914.00	715,313.00	1.5%
3) Employee Benefits		3000-3999	520,822.00	545,541.00	4.7%
4) Books and Supplies		4000-4999	369,830.00	140,010.00	-62.1%
5) Services, Other Operating Expenses		5000-5999	289,955.00	238,168.00	-17.9%
6) Capital Outlay		6000-6999	99,279.00	56,000.00	-43.6%
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	34,330.00	31,427.00	-8.5%
9) TOTAL, EXPENDITURES			2,582,526.00	2,368,623.00	-8.3%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,860.00)	0.00	-100.0%
OTHER FINANCING SOURCES/USES					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,860.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,860.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,860.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			40,860.00	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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	204,463.00	193,778.00	-5.2%
TOTAL, FEDERAL REVENUE			204,463.00	193,778.00	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	891,500.00	863,478.00	-3.1%
State Preschool	6055-6056	8590	605,724.00	605,724.00	0.0%
All Other State Revenue		8590	723,896.00	612,029.00	-15.5%
TOTAL, OTHER STATE REVENUE			2,221,120.00	2,081,231.00	-6.3%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,098.00	2,213.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	37,698.00	26,401.00	-30.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	75,287.00	65,000.00	-13.7%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			116,083.00	93,614.00	-19.4%
TOTAL, REVENUES			2,541,666.00	2,368,623.00	-6.8%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	447,395.00	525,545.00	17.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,541.00	48,541.00	0.0%
Other Certificated Salaries		1900	67,460.00	68,078.00	0.9%
TOTAL, CERTIFICATED SALARIES			563,396.00	642,164.00	14.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	453,313.00	461,391.00	1.8%
Classified Support Salaries		2200	55,300.00	112,930.00	104.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	181,301.00	140,992.00	-22.2%
Other Classified Salaries		2900	15,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			704,914.00	715,313.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,143.00	40,596.00	6.4%
PERS		3201-3202	85,943.00	90,260.00	5.0%
OASDI/Medicare/Alternative		3301-3302	73,078.00	69,993.00	-4.2%
Health and Welfare Benefits		3401-3402	280,926.00	290,193.00	3.3%
Unemployment Insurance		3501-3502	3,804.00	8,822.00	131.9%
Workers' Compensation		3601-3602	24,626.00	23,755.00	-3.5%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,302.00	21,922.00	53.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			520,822.00	545,541.00	4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	349,030.00	101,710.00	-70.9%
Noncapitalized Equipment		4400	11,500.00	0.00	-100.0%
Food		4700	9,300.00	38,300.00	311.8%
TOTAL, BOOKS AND SUPPLIES			369,830.00	140,010.00	-62.1%

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	815.00	2,481.00	204.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	1,775.00	2,380.00	34.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,077.00	192,430.00	-4.3%
Transfers of Direct Costs - Interfund		5750	49,025.00	9,990.00	-79.6%
Professional/Consulting Services and Operating Expenditures		5800	35,912.00	29,547.00	-17.7%
Communications		5900	1,351.00	1,340.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			289,955.00	238,168.00	-17.9%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	99,279.00	56,000.00	-43.6%
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			99,279.00	56,000.00	-43.6%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,330.00	31,427.00	-8.5%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			34,330.00	31,427.00	-8.5%
TOTAL, EXPENDITURES			2,582,526.00	2,368,623.00	-8.3%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,515,835.00	3,650,000.00	3.8%
3) Other State Revenue		8300-8599	233,086.00	240,079.00	3.0%
4) Other Local Revenue		8600-8799	2,906,645.00	3,020,000.00	3.9%
5) TOTAL REVENUES			6,655,566.00	6,910,079.00	3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,166,749.00	2,284,221.00	5.4%
3) Employee Benefits		3000-3999	1,083,345.00	1,123,243.00	3.7%
4) Books and Supplies		4000-4999	2,876,000.00	3,003,000.00	4.4%
5) Services, Other Operating Expenses		5000-5999	128,343.00	138,800.00	8.1%
6) Capital Outlay		6000-6999	35,787.00	35,500.00	-0.8%
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	307,374.00	324,171.00	5.5%
9) TOTAL EXPENDITURES			6,597,598.00	6,908,935.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,968.00	1,144.00	-98.0%
D. OTHER FINANCING SOURCES/USES					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,968.00	1,144.00	-98.0%
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,978.00	392,514.00	36.8%
b) Audit Adjustments		9793	47,568.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			334,546.00	392,514.00	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			334,546.00	392,514.00	17.3%
2) Ending Balance, June 30 (E + F1e)			392,514.00	393,658.00	0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	4,250.00	5,000.00	17.6%
Stores		9712	188,831.00	188,831.00	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	199,433.00	199,827.00	0.2%
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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	4,250.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	41,183.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	443,542.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	188,831.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			877,806.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
LIABILITIES					
1) Accounts Payable		9500	485,291.00		
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			485,291.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			392,515.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,515,835.00	3,650,000.00	3.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,515,835.00	3,650,000.00	3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	233,086.00	240,079.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			233,086.00	240,079.00	3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,635,361.00	2,770,000.00	5.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	271,284.00	250,000.00	-7.8%
TOTAL, OTHER LOCAL REVENUE			2,906,645.00	3,020,000.00	3.9%
TOTAL, REVENUES			6,655,566.00	6,910,079.00	3.8%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,875,814.00	2,004,026.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	115,607.00	115,973.00	0.3%
Clerical and Office Salaries		2400	161,765.00	164,222.00	1.5%
Other Classified Salaries		2900	13,563.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,166,749.00	2,284,221.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	218,633.00	218,356.00	-0.1%
CASDI/Medicare/Alternative		3301-3302	162,611.00	167,215.00	2.8%
Health and Welfare Benefits		3401-3402	615,778.00	632,867.00	2.8%
Unemployment Insurance		3501-3502	6,568.00	14,847.00	126.1%
Workers' Compensation		3601-3602	38,307.00	39,975.00	4.4%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	41,448.00	49,983.00	20.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,083,345.00	1,123,243.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	176,000.00	188,000.00	6.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	2,700,000.00	2,815,000.00	4.3%
TOTAL, BOOKS AND SUPPLIES			2,876,000.00	3,003,000.00	4.4%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	2,000.00	2,500.00	25.0%
Dues and Memberships		5300	90.00	100.00	11.1%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	7,925.00	8,200.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,624.00	120,000.00	8.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,488.00	8,000.00	6.8%
Communications		5900	216.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			128,343.00	138,800.00	8.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	35,787.00	35,500.00	-0.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,787.00	35,500.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	307,374.00	324,171.00	5.5%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			307,374.00	324,171.00	5.5%
TOTAL, EXPENDITURES			6,597,598.00	6,908,935.00	4.7%

Description	Resource Codes	Object Codes	2003/04		Percent Difference
			Estimated	Actuals	
			2004/05		
			Budget		
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	249,602.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			254,602.00	5,000.00	-98.0%
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,684.00	0.00	-100.0%
5) Services, Other Operating Expenses		5000-5999	139,025.00	0.00	-100.0%
6) Capital Outlay		6000-6999	669,478.00	162,262.00	-75.8%
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			818,187.00	162,262.00	-80.2%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(563,585.00)	(157,262.00)	-72.1%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	249,602.00	0.00	-100.0%
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			249,602.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(313,983.00)	(157,262.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,311.00	695,328.00	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,311.00	695,328.00	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,009,311.00	695,328.00	-31.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	695,328.00	538,066.00	-22.6%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
i. ASSETS					
1) Cash					
a) in County Treasury		9110	695,328.00		
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			695,328.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			695,328.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	249,602.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			249,602.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			254,602.00	5,000.00	-98.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,684.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,684.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,549.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,476.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			139,025.00	0.00	-100.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	280,888.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	388,590.00	162,262.00	-58.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			669,478.00	162,262.00	-75.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			818,187.00	162,262.00	-80.2%

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	249,602.00	0.00	-100.0%
a) TOTAL, INTERFUND TRANSFERS IN			249,602.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	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%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			249,602.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	2,900,000.00	1,000,000.00	-65.5%
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			(2,900,000.00)	(1,000,000.00)	-65.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,875,000.00)	(975,000.00)	-66.1%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,843,900.00	5,968,900.00	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,843,900.00	5,968,900.00	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			8,843,900.00	5,968,900.00	-32.5%
2) Ending Balance, June 30 (E + F1e)			5,968,900.00	4,993,900.00	-16.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	5,968,900.00	4,993,900.00	-16.3%
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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,968,900.00		
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			5,968,900.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,968,900.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	2,900,000.00	1,000,000.00	-65.5%
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			2,900,000.00	1,000,000.00	-65.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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)			(2,900,000.00)	(1,000,000.00)	-65.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,796,577.00	0.00	-100.0%
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			2,796,577.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,796,577.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,796,577.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,796,577.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			0.00	2,796,577.00	New
2) Ending Balance, June 30 (E + F1e)			2,796,577.00	2,796,577.00	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	2,796,577.00	2,796,577.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

escription	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
ASSETS					
1) Cash					
a) in County Treasury		9110	2,796,577.00		
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			2,796,577.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,796,577.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,796,577.00	0.00	-100.0%
a) TOTAL, INTERFUND TRANSFERS IN			2,796,577.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		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)			2,796,577.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	25,000.00	-75.0%
5) TOTAL REVENUES			100,000.00	25,000.00	-75.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	25,359.00	255,000.00	905.6%
6) Capital Outlay		6000-6999	4,718,228.00	9,900,000.00	109.8%
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			4,743,587.00	10,155,000.00	114.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,643,587.00)	(10,130,000.00)	118.2%
D. OTHER FINANCING SOURCES/USES					
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	225,000.00	New
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	225,000.00	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,643,587.00)	(9,905,000.00)	113.3%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,651,133.00	10,007,546.00	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,651,133.00	10,007,546.00	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			14,651,133.00	10,007,546.00	-31.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	10,007,546.00	102,546.00	-99.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,007,545.00		
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			10,007,545.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,007,545.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	25,000.00	-75.0%
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			100,000.00	25,000.00	-75.0%
TOTAL, REVENUES			100,000.00	25,000.00	-75.0%

Description	Resource Codes	Object Codes	2003/04		Percent Difference
			Estimated	Actuals	
			2004/05	Budget	
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	5,811.00	0.00	-100.0%
Operation 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,548.00	255,000.00	1204.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,359.00	255,000.00	905.6%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	702,469.00	9,900,000.00	1309.3%
Buildings and Improvements of Buildings		6200	3,994,384.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,375.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,718,228.00	9,900,000.00	109.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,743,587.00	10,155,000.00	114.1%

Description	Resource Codes	Object Codes	2003/04		2004/05		Percent Difference
			Estimated	Actuals	Budget		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In		8919	0.00		0.00		0.0%
a) TOTAL, INTERFUND TRANSFERS IN			0.00		0.00		0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund		7613	0.00		0.00		0.0%
To: Deferred Maintenance Fund		7615	0.00		0.00		0.0%
Other Authorized Interfund Transfers Out		7619	0.00		0.00		0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00		0.00		0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	225,000.00	New
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 Districts		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	225,000.00	New
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	225,000.00	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,100,010.00	7,600,000.00	-42.0%
5) TOTAL, REVENUES			13,100,010.00	7,600,000.00	-42.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	631,753.00	0.00	-100.0%
3) Employee Benefits		3000-3999	233,400.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,161,142.00	2,500.00	-99.8%
5) Services, Other Operating Expenses		5000-5999	1,515,914.00	957,200.00	-36.9%
6) Capital Outlay		6000-6999	4,881,846.00	1,389,200.00	-71.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,424,055.00	2,348,900.00	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			4,675,955.00	5,251,100.00	12.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,500.00	0.00	-100.0%
b) Transfers Out		7610-7629	249,602.00	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			(247,102.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,428,853.00	5,251,100.00	18.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,699,435.00	9,128,288.00	94.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,699,435.00	9,128,288.00	94.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance					
			4,699,435.00	9,128,288.00	94.2%
2) Ending Balance, June 30 (E + F1e)					
			9,128,288.00	14,379,388.00	57.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	9,128,288.00	14,379,388.00	57.5%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
. ASSETS					
1) Cash					
a) in County Treasury		9110	9,128,289.00		
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			9,128,289.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,128,289.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	13,000,000.00	7,500,000.00	-42.3%
Other Local Revenue All Other Local Revenue					
		8699	10.00	0.00	-100.0%
All Other Transfers In From All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,100,010.00	7,600,000.00	-42.0%
TOTAL REVENUES			13,100,010.00	7,600,000.00	-42.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	17,284.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	492,568.00	0.00	-100.0%
Clerical and Office Salaries		2400	121,901.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			631,753.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	68,123.00	0.00	-100.0%
CASDI/Medicare/Alternative		3301-3302	46,400.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	89,620.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1,878.00	0.00	-100.0%
Workers' Compensation		3601-3602	10,954.00	0.00	-100.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,425.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			233,400.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	696,750.00	2,500.00	-99.6%
Noncapitalized Equipment		4400	464,392.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,161,142.00	2,500.00	-99.8%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	10,000.00	10,000.00	0.0%
Insurance		5400 - 5450	73,940.00	0.00	-100.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	750,568.00	647,200.00	-13.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	681,406.00	300,000.00	-56.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,515,914.00	957,200.00	-36.9%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	517,807.00	10,000.00	-98.1%
Buildings and Improvements of Buildings		6200	4,169,469.00	1,379,200.00	-66.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	187,169.00	0.00	-100.0%
Equipment Replacement		6500	7,401.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			4,881,846.00	1,389,200.00	-71.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,424,055.00	2,348,900.00	-72.1%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,500.00	0.00	-100.0%
a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	249,602.00	0.00	-100.0%
b) TOTAL, INTERFUND TRANSFERS OUT			249,602.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(247,102.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,500.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	0.00	-100.0%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	2,500.00	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			(2,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04		2004/05	Percent Difference
			Estimated	Actuals	Budget	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	0.00	0.0%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited				0.00	0.00	0.0%
b) Audit Adjustments				0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements				0.00	0.00	0.0%
e) Adjusted Beginning Balance				0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.0%
Components of Ending Fund Balance						
a) Reserve for						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
General Reserve			9730	0.00	0.00	0.0%
Legally Restricted Balance			9740	0.00	0.00	0.0%
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00	0.00	0.0%
Other Designations			9780	0.00	0.00	0.0%
c) Undesignated Amount			9790	0.00		
d) Unappropriated Amount			9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,500.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,500.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,500.00	0.00	-100.0%
b) TOTAL, INTERFUND TRANSFERS OUT			2,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,285,340.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,502.00	0.00	-100.0%
5) TOTAL, REVENUES			12,301,842.00	0.00	-100.0%
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	209,603.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,092,239.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,301,842.00	0.00	-100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
(10) TOTAL, ASSETS			0.00		
LIABILITIES					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640	0.00		
5) Deferred Revenue					
		9650	0.00		
6) Long-Term Liabilities					
		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,285,340.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,285,340.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,502.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,502.00	0.00	-100.0%
TOTAL, REVENUES			12,301,842.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	209,603.00	0.00	-100.0%
Operation 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			209,603.00	0.00	-100.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	4,819.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,087,420.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,092,239.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		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			12,301,842.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04		2004/05 Budget	Percent Difference
			Estimated	Actuals		
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00		0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00		0.00	0.0%
a) TOTAL, INTERFUND TRANSFERS IN			0.00		0.00	0.0%
INTERFUND TRANSFERS OUT						
To: State School Building Fund/ County School Facilities Fund		7613	0.00		0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00		0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,800.00	0.00	-100.0%
5) TOTAL, REVENUES			23,800.00	0.00	-100.0%
EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,800.00	0.00	-100.0%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	249,602.00	0.00	-100.0%
b) Transfers Out		7610-7629	3,046,179.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	611,596.00	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			(2,184,981.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,161,181.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	2,772,181.00	0.00	-100.0%
b) Audit Adjustments			9793	(611,000.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)				2,161,181.00	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance				2,161,181.00	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	

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

33 67173 000000
 Form 40

Alameda County Unified
 Administrative Services Department

description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,800.00	0.00	-100.0%
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			23,800.00	0.00	-100.0%
TOTAL, REVENUES			23,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	249,602.00	0.00	-100.0%
a) TOTAL, INTERFUND TRANSFERS IN			249,602.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	249,602.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	2,796,577.00	0.00	-100.0%
b) TOTAL, INTERFUND TRANSFERS OUT			3,046,179.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	611,596.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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			611,596.00	0.00	-100.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,184,981.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,713,790.00	1,733,534.00	1.2%
5) TOTAL, REVENUES			1,713,790.00	1,733,534.00	1.2%
EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,759.00	500.00	-71.6%
5) Services, Other Operating Expenses		5000-5999	1,005,343.00	1,733,034.00	72.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,007,102.00	1,733,534.00	72.1%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			706,688.00	0.00	-100.0%
OTHER FINANCING SOURCES/USES					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			706,688.00	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	241,174.00	947,862.00	293.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,174.00	947,862.00	293.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			241,174.00	947,862.00	293.0%
2) Ending Net Assets, June 30 (E + F1e)			947,862.00	947,862.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	947,862.00	947,862.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
ASSETS					
1) Cash					
a) in County Treasury		9110	947,862.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Improvements of Sites		9420	0.00		
c) Accumulated Depreciation - Improvement of Sites		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			947,862.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Other Postemployment Benefits		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			947,862.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,708,790.00	1,728,534.00	1.2%
All Other Fees and Contracts		8689	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			1,713,790.00	1,733,534.00	1.2%
TOTAL, REVENUES			1,713,790.00	1,733,534.00	1.2%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	655.00	500.00	-23.7%
Noncapitalized Equipment		4400	1,104.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,759.00	500.00	-71.6%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
SERVICES, OTHER OPERATING EXPENSES					
Travel and Conferences		5200	343.00	500.00	45.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	200,000.00	200,000.00	0.0%
Operation 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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	805,000.00	1,532,534.00	90.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,005,343.00	1,733,034.00	72.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,007,102.00	1,733,534.00	72.1%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	2003/04 Estimated Actuals			2004/05 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			14,841.00	15,220.00	15,220.00	15,220.00
a. Kindergarten	1,475.00	1,475.00				
b. Grades One through Three	5,080.00	5,080.00				
c. Grades Four through Six	5,117.00	5,117.00				
d. Grades Seven and Eight	3,161.00	3,161.00				
e. Opportunity Schools						
f. Home and Hospital	8.00	8.00				
g. Community Day Schools						
2. Special Education						
a. Special Day Class	377.00	377.00	377.00	378.00	378.00	378.00
b. NPS - E.C. 56366(a)(7)	2.00	2.00	2.00	3.00	3.00	3.00
c. NPS - E.C. 56836.16						
3. TOTAL, ELEMENTARY	15,220.00	15,220.00	15,220.00	15,601.00	15,601.00	15,601.00
HIGH SCHOOL						
4. General Education			5,635.00	5,781.00	5,781.00	5,781.00
a. Grades Nine through Twelve	5,404.00	5,404.00				
b. Continuation Education	224.00	224.00				
c. Opportunity Schools						
d. Home and Hospital	7.00	7.00				
e. Community Day Schools						
5. Special Education						
a. Special Day Class	201.00	201.00	201.00	201.00	201.00	201.00
b. NPS - E.C. 56366(a)(7)	3.00	3.00	3.00	3.00	3.00	3.00
c. NPS - E.C. 56836.16						
6. TOTAL, HIGH SCHOOL	5,839.00	5,839.00	5,839.00	5,985.00	5,985.00	5,985.00
COUNTY SUPPLEMENT						
7. County Community Schools						
a. Elementary	6.00	6.00	6.00	7.00	7.00	7.00
b. High School	19.00	19.00	19.00	25.00	25.00	25.00
8. Special Education						
a. Special Day Class - Elementary	52.00	52.00	52.00	60.00	60.00	60.00
b. Special Day Class - High School	59.00	59.00	59.00	73.00	73.00	73.00
c. NPS, Nonsectarian - Elementary						
d. NPS, Nonsectarian - High School						
e. NPS/LCI - Elementary	4.00	4.00	4.00	4.00	4.00	4.00
f. NPS/LCI - High School	6.00	6.00	6.00	6.00	6.00	6.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	146.00	146.00	146.00	175.00	175.00	175.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,205.00	21,205.00	21,205.00	21,761.00	21,761.00	21,761.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2003/04 Estimated Actuals			2004/05 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	7.00	7.00	7.00	7.00	7.00	7.00
14. Adults Enrolled, State Apportioned	231.00	231.00	231.00	231.00	231.00	231.00
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)	238.00	238.00	238.00	238.00	238.00	238.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	21,443.00	21,443.00	21,443.00	21,999.00	21,999.00	21,999.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	259,363.00	259,363.00	259,363.00	193,839.00	193,839.00	193,839.00
20. HIGH SCHOOL	259,491.00	259,491.00	259,491.00	204,594.00	204,594.00	204,594.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	518,854.00	518,854.00	518,854.00	398,433.00	398,433.00	398,433.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
23. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
CHARTER SCHOOLS						
24. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)						
b. All Other Block Grant Funded Charters						
25. Revenue Limit Funded Charters						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

ANNUAL CERTIFICATION REGARDING RETIREMENT HEALTH AND WELFARE BENEFITS AFTER AGE 65

Pursuant to E.C. Section 42140, if a school district, either individually or as a member of a joint powers agency, provides health and welfare benefits for its employees upon their retirement, and those benefits will continue after the employees reach 65 years of age, 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 benefits. 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 benefits.

To the County Superintendent of Schools:

() The Annual Budget Report adopted by the Board of Education includes health and welfare benefits as defined in Education Code Section 42140(a):

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

() This school district provides health and welfare benefits through a JPA, and offers the following information:

() This school district does not provide such health and welfare benefits.

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

Date of Meeting: Jun 22, 2004

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:	\$	500,000.00
Less: Amount of total liabilities reserved in budget:	\$	947,862.00
Estimated accrued but unfunded liabilities:	\$	(447,862.00)

() 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: Jun 22, 2004

For additional information on these certifications, please contact:

Health and Welfare:

Name: Curtis Stephan

Title: Risk Manager

Telephone: (760) 416-6191

Workers' Compensation:

Name: Curtis Stephan

Title: Risk Manager

Telephone: (760) 416-6191

Current Expense Formula/Minimum Classroom Compensation

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	76,073,695.00	301	989,006.00	303	75,084,689.00	305	379,786.00		307	74,704,903.00	309		
2000 - Classified Salaries	20,377,454.00	311	502,553.00	313	19,874,901.00	315	414,840.00		317	19,460,061.00	319		
3000 - Employee Benefits (Excluding 3800)	29,556,951.00	321	1,269,899.00	323	28,287,052.00	325	229,421.00		327	28,057,631.00	329		
4000 - Books, Supplies Equip Replace. (6500)	13,834,474.00	331	172,157.00	333	13,662,317.00	335	2,232,090.00		337	11,430,227.00	339		
5000 - Services . . . & (7300) Direct Support	14,802,587.00	341	214,182.00	343	14,588,405.00	345	5,277,361.00		347	9,311,044.00	349		
TOTAL					151,497,364.00	365	TOTAL					142,863,866.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

Note 2 - In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, 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.

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011	1100	375
2. Salaries of Instruct. Aides Per E.C. 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides	3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides	3601 & 3602	392
9. Other Benefits (E.C. 22310)	3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)		395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2		1,842,877.00
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a		514,035.00
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b		396
13. TOTAL SALARIES AND BENEFITS		84,858,429.00
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 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		59.36%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

July 1 Budget (Single Adoption)
2004/05 Budget
GENERAL FUND

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Form CEB

San Diego Unified
San Diego County

Current Expense Formula/Minimum Classroom Compensation

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	73,386,589.00	301	897,318.00	303	72,489,271.00	305	91,035.00		307	72,398,236.00	309
1000 - Classified Salaries	21,147,179.00	311	805,282.00	313	20,341,897.00	315	290,283.00		317	20,051,614.00	319
1000 - Employee Benefits Excluding 3800	31,215,121.00	321	1,844,862.00	323	29,370,259.00	325	128,341.00		327	29,241,918.00	329
1000 - Books, Supplies Equip Replace. (6500)	5,781,768.00	331	44,120.00	333	5,737,648.00	335	1,174,963.00		337	4,562,685.00	339
1000 - Services . . . & 7300) Direct Support	15,197,233.00	341	89,332.00	343	15,107,901.00	345	4,350,082.00		347	10,757,819.00	349
TOTAL					143,046,976.00	365			TOTAL	137,012,272.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

Note 2 - In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, 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.

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011	1100	375
2. Salaries of Instruct. Aides Per E.C. 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides	3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides	3601 & 3602	392
9. Other Benefits (E.C. 22310)	3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)		395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2		396
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a		396
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b		396
13. TOTAL SALARIES AND BENEFITS		397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 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		61.53%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

July 1 Budget (Single Adoption)
2003/04 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
A. REVENUES					
1. Beginning Balance	9791-9795	1,012,069.00		22,690.00	1,034,759.00
2. State Lottery Revenue	8560	2,323,552.00		251,904.00	2,575,456.00
3. Other Local Revenue	8600-8799	89.00		0.00	89.00
4. Contributions from Unrestricted Resources	8980	(562,372.00)	562,372.00		0.00
5. Total Available (Sum Lines A1 through A4)		2,773,338.00	562,372.00	274,594.00	3,610,304.00
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	550.00			550.00
2. Classified Salaries	2000-2999	140,000.00			140,000.00
3. Employee Benefits	3000-3999	31,873.00			31,873.00
4. Books and Supplies	4000-4999	423,330.00		274,594.00	697,924.00
5. a. Services, Other Operating Expenses (Resource 1100)	5000-5999	1,465,218.00			1,465,218.00
b. Services, Other Operating Expenses (Resource 6300)	5000-5999, except 5710, 5800				0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				0.00
6. Capital Outlay	6000-6999	151,690.00			151,690.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				0.00
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)		2,212,661.00	0.00	274,594.00	2,487,255.00
C. ENDING BALANCE					
(Must equal Line A5 minus Line B12)	979Z	560,677.00	562,372.00	0.00	1,123,049.00

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

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

Palm Springs Unified School District
Combined Unrestricted/Restricted Multiyear Budget Projections for FY 2004/05

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Audited Actuals 2001-02	Audited Actuals 2002/03	Audited Actuals 2003/04	Estimated Actuals 2003/04	Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY	Projected Budget 2006/07	Percent of Change over PY	Projected Budget 2007/08	Percent of Change over PY		
8	Revenue Limit													
9	a Base RL per ADA	0	4,744	4,687	4,843		4,959		5,093		5,231			
10	b Revenue Limit ADA	0	20,881	21,205	21,761		22,301		22,854		23,421			
11	c Total Base Revenue Limit	0	99,059,464	99,387,835	105,388,523		111,740,690		117,578,671		123,729,967			
12	d Other Revenue Limit	0	2,498,439	1,819,631	1,955,749		1,985,651		2,039,236		2,094,215			
13	e Plus: Other Adjustments (PY)	0	0	0	0		0		0		0			
14	f Revenue Limit Transfers	2,897,573	0	0	0		0		0		0			
15	g Total Adj. Revenue Limit	94,160,505	101,557,903	101,207,466	107,344,272	0.00%	113,726,341	5.95%	119,617,907	5.19%	125,824,182	5.19%		
16	Federal	10,660,473	12,844,385	15,945,563	14,502,025	24.14%	14,792,066	2.00%	15,087,907	2.00%	15,389,665	2.00%		
17	State	23,899,246	20,075,034	18,744,223	15,829,619	-6.05%	16,254,179	2.69%	16,758,042	3.10%	17,276,887	3.10%		
18	Local	11,938,670	12,800,059	13,613,543	13,142,286	-3.49%	13,163,999	0.17%	13,166,136	0.17%	13,208,716	0.17%		
19	Transfers in & Other Sources	0	1,000,000	2,900,000	1,000,000	-65.52%	0	-100.00%	0	-100.00%	0	-100.00%		
20	Total Revenues	143,556,467	148,277,381	152,410,795	151,818,212	-0.39%	157,936,585	4.02%	164,649,992	4.25%	171,699,450	4.28%		
23	Certificated Salaries													
24	a Base Salaries	64,995,299	73,089,593	74,640,863	72,109,029		74,339,912		76,690,926		79,581,064			
25	b Step and Column Adjustment	0	0	1,432,832	1,277,560		1,373,858		1,483,767		1,602,468			
26	c Cost-of-Living Adjustment	0	0	0	0		0		0		0			
27	d Other Adjustments	0	0	0	0		0		0		0			
28	e Total Certificated Salaries	73,089,593	74,912,981	76,073,695	73,386,589	-3.52%	75,713,770	3.17%	78,174,693	3.25%	81,183,533	3.80%		
29	Classified Salaries	0	0	0	0		0		0		0			
30	a Base Salaries	17,960,571	19,578,653	20,725,177	20,965,222		21,147,179		21,339,305		21,905,353			
31	b Step and Column Adjustment	0	0	306,290	181,957		192,126		207,496		224,096			
32	c Cost-of-Living Adjustment	0	0	0	0		0		0		0			
33	d Other Adjustments	0	0	0	0		0		0		0			
34	e Total Classified Salaries	19,578,653	20,579,497	20,377,454	21,147,179	3.76%	21,339,305	0.91%	21,546,801	0.97%	22,129,448	2.70%		
35	Benefits	23,686,340	27,018,605	29,973,633	31,720,137	5.89%	33,871,682	6.76%	36,401,650	7.47%	39,515,454	8.58%		
36	Books & Supplies	9,191,195	7,476,141	13,698,277	5,781,768	-57.79%	5,972,020	3.29%	6,133,265	2.70%	6,323,863	3.11%		
37	Contracts & Services	14,857,027	15,050,557	15,219,190	15,623,774	2.69%	16,248,776	4.00%	16,792,400	3.28%	17,573,416	4.66%		
38	Capital Outlay	2,166,858	1,028,798	960,372	139,544	-93.47%	4,130,238	2958.91%	4,297,141	4.04%	4,676,706	8.85%		
39	Other Outgo	24,986	18,136	20,360	20,360	0.00%	20,360	0.00%	20,360	0.00%	20,360	0.00%		
40	Support Costs	(443,409)	(377,057)	(416,603)	(426,543)	2.39%	(436,780)	2.40%	(448,573)	2.71%	(460,685)	2.70%		
41	Transfers Out & Other Uses	603,927	21,446	0	0	-100.00%	500,000	RDV/D	500,000	0.00%	500,000	0.00%		
42	Total Expenditures	142,755,170	145,729,104	155,906,378	147,382,810	-9.46%	157,359,371	0.97%	163,417,736	3.89%	171,462,096	4.82%		
43														
44	Net Increase (Decrease) to Fund	801,297	2,548,277	(3,495,583)	4,425,402	-327.17%	57,213	-99.97%	1,232,256	13.49%	237,355	-80.79%		
45	Beginning Balance, July 1	14,297,239	15,098,535	17,646,812	14,151,229	-19.87%	18,576,631	31.27%	19,153,844	3.11%	20,386,100	6.43%		
46	Audit Adjust or Restatements	0	0	0	0		0		0		0			
47	Net Beginning Balance, July 1	14,297,239	15,098,535	17,646,812	14,151,229	-19.81%	18,576,631	31.27%	19,153,844	3.11%	20,386,100	6.43%		
48	Ending Balance, June 30	15,098,536	17,646,812	14,151,229	18,576,631	31.27%	19,153,844	3.11%	20,386,100	6.43%	20,623,455	1.19%		
50	Reserve Amounts:													
51	Revolving Cash	50,000	100,000	100,000	100,000		100,000		100,000		100,000			
52	Stores	226,891	230,989	275,000	275,000		275,000		275,000		275,000			
53	Designated for Economic Uncert.	4,731,987	3,612,699	4,575,757	4,552,978		5,130,191		6,362,447		6,599,801			
54	Designated for Textbooks (Lottery)	62,986	0	0	0		0		0		0			
55	Designated for New SIS (Lottery)	4,415,159	3,846,936	174,381	174,381		174,381		174,381		174,381			
56	Designated for Tech 20%	20,000	20,000	20,000	20,000		20,000		20,000		20,000			
57	Designated for Lottery	26,908	759,813	415,987	415,987		415,987		415,987		415,987			
58	Designated for Redevelopment	3,675,466	6,913,136	9,006,091	13,038,286		13,038,286		13,038,286		13,038,286			
59	Designated for Carriers	1,889,139	2,163,239	0	0		0		0		0			
60	3% Reserve Should Be =	4,282,655	4,371,873	4,677,191	4,421,784		4,720,781		4,902,532		5,143,863			
61	Res. Econ. Uncert. Above/Below 3%	476,240	639	(101,434)	547,181		825,397		1,875,902		1,871,925			
62	Special Reserve-Other Than Capital Equipment	4,048,019	8,844,450	5,984,450	4,984,450		5,484,450		5,984,450		6,484,450			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Palm Springs Unified School District													
	Unrestricted Multiyear Budget Projections for FY 2004/05													
	Audited Actuals 2001-02	Audited Actuals 2002-03	Estimated Actuals 2003-04	Percent of Change over PY	Budget 2004-05	Percent of Change over PY	Projected Budget 2005-06	Percent of Change over PY	Projected Budget 2006-07	Percent of Change over PY	Projected Budget 2007-08	Percent of Change over PY		
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Description	Principal Appt. Software Data ID	2003/04 Estimated Actuals	2004/05 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	4,744.00	4,832.00
2. Inflation Increase	0041	88.00	117.00
3. All Other Adjustments	0042		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,832.00	4,949.00
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,832.00	4,949.00
b. Total Revenue Limit ADA	0033	21,205.00	21,761.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	102,462,560.00	107,695,189.00
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272		
8. Meals for Needy Pupils	0090	714,285.54	752,073.46
9. Other Revenue Limit Adjustments	---		
10. Beginning Teacher Salary Incentive Funding	0138	327,740.00	350,659.00
11. Less: Class Size Penalties Adjustment	0173		
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	103,504,585.54	108,797,921.46
DEFICIT CALCULATION			
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.98802	0.99677
14. SUBTOTAL, AFTER DEFICIT (Line 12 times Line 13)	0282	102,264,600.61	108,446,504.17
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	0.98174
16. TOTAL, AFTER DEFICIT (Line 14 times Line 15)	0284	100,397,249.00	106,466,271.00
OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT			
17. Unemployment Insurance Revenue	0060	287,029.00	287,029.00
18. Continuation High School Revenue	0066		
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	491,834.00	580,364.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22, minus Lines 19 through 21)	0088	(204,805.00)	(293,335.00)
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	100,192,444.00	106,172,936.00

July 1 Budget (Single Adoption)
 General Fund
 Revenue Limit Summary

33 67173 000000
 Form RL

Palmdale Unified
 Kern County

Description	Principal Appt. Software Data ID	2003/04 Estimated Actuals	2004/05 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0117	32,230,873.00	32,230,873.00
26. Miscellaneous Taxes	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	32,230,873.00	32,230,873.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	67,961,571.00	73,942,063.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	9014	658,963.00	815,495.00
33. Core Academic Program	9001	1,259,640.00	1,406,469.00
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. All Other Adjustments	---		
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	600,677.00	590,974.00
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	68,562,248.00	74,533,037.00

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
ESTIMATED MONTHLY CASH FLOW
FISCAL YEAR 2004/2005 PROJECTIONS
GENERAL FUND**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	TOTALS	BUDGET
BEGINNING CASH	12,699,438	15,156,016	19,090,835	13,042,833	10,499,772	8,850,108	12,322,547	18,425,857	17,862,781	17,855,851	18,148,559	21,017,084			
A. REVENUES															
Revenue Limit	4,581,731	10,082,416	9,080,005	7,251,905	7,021,825	14,553,434	12,440,359	10,300,829	5,284,850	8,697,585	14,128,625	1,681,699	5,360,865	107,344,273	107,344,273
Federal Revenues	6,928	245,335	1,290,857	37,596	588,850	71,187	2,651,849	345,517	1,508,705	762,789	237,075	6,551,874	149,482	14,502,025	14,502,025
Other State Revenues	930,847	153,887	79,459	1,032,950	377,288	1,957,784	1,460,521	359,249	4,772,442	1,607,611	351,508	763,753	1,982,330	15,829,819	15,829,819
Other Local Revenues	85,366	1,234,410	732,821	584,337	713,069	771,928	728,285	1,402,421	2,519,859	605,928	748,998	1,558,280	1,447,476	13,142,296	13,142,296
TOTAL RECEIPTS	5,608,873	11,716,048	7,997,741	8,910,788	8,709,441	17,354,314	17,281,014	12,438,017	14,052,861	11,073,013	18,466,204	10,535,007	8,839,793	150,818,213	150,818,213
B. EXPENDITURES															
Salaries and Benefits	4,209,791	6,874,852	11,398,560	10,798,948	11,192,093	10,830,037	10,628,204	11,691,507	13,144,453	9,842,927	11,216,001	14,600,590	0	128,272,702	128,272,702
Supplies and Services	924,045	1,208,919	1,245,522	902,267	1,100,075	867,364	881,308	1,056,887	1,812,448	1,109,277	1,171,539	9,029,240	875,754	21,405,544	21,405,544
Capital Outlays - 03, 06	10,758	1,497	15,548	3,180	3,911	4,297	1,902	2,282	16,082	11,662	3,000	55,783	7,842	139,354	139,354
Capital Outlays - Projects	0	0	0	0	0	0	0	0	20,360	0	0	0	0	20,360	20,360
Other Outgo	(33,670)	27,018	(8,421)	716	12,186	(17,403)	(19,567)	4,491	6,576	(15,362)	6,576	(34,584)	6,741	(83,745)	275,000
Stores	0	0	0	0	0	0	(4,420)	0	(17,526)	0	0	(407,598)	0	(429,543)	(429,543)
Direct Support / Ind Costs	5,118,924	8,112,289	12,653,210	11,643,114	12,309,633	11,800,294	17,489,278	12,758,387	4,184,328	10,748,504	12,387,145	23,251,401	890,135	147,247,871	147,247,871
TOTAL DISBURSEMENTS	10,266,618	16,403,578	25,310,610	22,154,124	25,311,917	23,640,635	23,922,324	26,314,081	32,078,817	21,717,866	25,804,655	48,284,113	9,374,972	500,000,000	500,000,000
C. OTHER SOURCES															
Other Non-Revenue Transfers In	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000
TOTAL OTHER SOURCES	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	1,000,000
D. OTHER USES															
Other Non-Expenditure Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER USES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TEMPORARY LOANS - YEAR END "REPAYMENTS"															
Temporary Loan - Adult Ed - In	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	0
Temporary Loan - Child Care - In	0	0	0	0	0	0	0	0	0	0	0	200,000	0	200,000	0
Temporary Loan - Food Service - In	0	0	0	0	0	0	0	0	0	0	0	1,000,000	0	1,000,000	0
Temporary Loan - Reserves - Out	0	0	0	0	0	0	0	0	0	0	0	(3,500,000)	0	(3,500,000)	0
Temporary Loan - Developer Fees - Out	0	0	0	0	0	0	0	0	0	0	0	(5,500,000)	0	(5,500,000)	0
TEMPORARY LOANS - YEAR END "RESTATEMENTS"															
Temporary Loan - Adult Ed - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)	0	(200,000)	0
Temporary Loan - Child Care - Out	0	0	0	0	0	0	0	0	0	0	0	(200,000)	0	(200,000)	0
Temporary Loan - Food Service - Out	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)	0	(1,000,000)	0
Temporary Loan - Reserves - In	0	0	0	0	0	0	0	0	0	0	0	3,500,000	0	3,500,000	0
Temporary Loan - Developer Fees - In	0	0	0	0	0	0	0	0	0	0	0	5,500,000	0	5,500,000	0
TOTAL OTHER USES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E. PRIOR YEAR TRANSACTIONS															
CCAD - 9110	20,934	0	0	0	0	0	0	0	0	0	0	0	0	20,934	0
Accounts Receivable - 9200	4,585,070	357,043	300,763	237,544	60,153	90,845	11,722	36,278	197,532	4,528	45,738	62,764	0	6,000,000	6,000,000
Due From Other Funds - 0310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable - 9500	2,653,375	19,965	5,706	54,279	10,645	164,425	82,223	2,875	2,875	719,229	243,572	479,837	0	4,440,152	3,500,000
Due To Other Funds - 9510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue - 9650	0	0	1,697,591	0	96,878	0	0	0	0	0	0	0	0	1,796,469	0
TOTAL PRIOR YEAR TRANSACTIONS	1,982,629	337,058	(1,402,534)	183,265	(49,371)	(77,590)	11,722	(45,945)	194,656	(714,701)	(197,834)	(417,052)	0	(215,687)	2,500,000
E. NET INCREASE/DECREASE (A-B+C+D-E)	2,458,578	3,940,819	(6,056,002)	(2,543,081)	(3,649,664)	5,472,440	5,800,310	(283,098)	73,190	210,700	2,871,225	(12,113,447)	8,049,857	4,254,835	0
County Year-End Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F. ENDING CASH (A+E)	15,156,016	19,090,835	13,042,833	10,499,772	8,850,108	12,322,547	17,862,781	17,855,851	18,148,559	21,017,084	21,017,084	21,017,084	8,904,637	147,247,871	147,247,871

July 1 Budget (Single Adoption)
 2003/04 Estimated Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs		Interfund Transfers In 8910-8829	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
GENERAL FUND								
Expenditure Detail	0.00	(49,025.00)	0.00	(418,603.00)				
Other Sources/Uses Detail					2,900,000.00	0.00		
Fund Reconciliation							0.00	0.00
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	74,899.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CHILD DEVELOPMENT FUND								
Expenditure Detail	49,025.00	0.00	34,330.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	307,374.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					249,602.00	0.00		
Fund Reconciliation							0.00	0.00
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,600,000.00		
Fund Reconciliation							0.00	0.00
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
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					2,786,577.00	0.00		
Fund Reconciliation							0.00	0.00
BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					2,500.00	249,602.00		
Fund Reconciliation							0.00	0.00
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,500.00		
Fund Reconciliation							0.00	0.00
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					249,602.00	3,046,179.00		
Fund Reconciliation							0.00	0.00
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget (Single Adoption)
2003/04 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs		Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
65 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
72 ARTICLE XII-B 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	49,025.00	49,025.00	416,603.00	(416,603.00)	6,199,281.00	6,199,281.00	0.00	0.00

July 1 Budget (Single Adoption)
2004/05 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
1 GENERAL FUND								
Expenditure Detail	0.00	(9,990.00)	0.00	(426,543.00)				
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation								
3 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	70,945.00	0.00		0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,990.00	0.00	31,427.00	0.00		0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	324,171.00	0.00		0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	1,000,000.00		
Other Sources/Uses Detail								
Fund Reconciliation								
3 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
1 BUILDING FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00			0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
5 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 TAX OVERRIDE FUND								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
8 DEBT SERVICE FUND								
Expenditure Detail						0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2004/05 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Transfers In 7350, 7380	Support Costs Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7829	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750						
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								
78 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	9,990.00	(9,990.00)	426,543.00	(426,543.00)	1,000,000.00	1,000,000.00		

This First Tier Review is for the General Fund
 Any deviation triggers a Second Tier review - the Second Tier is in
 addition to all items in the First Tier.

Criteria
 AVERAGE DAILY ATTENDANCE

Standard
 ADA has not been overestimated in 1) The first prior year
 (2003/04) OR 2) Two or more of the previous three years by
 more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020
 Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
 Enter ADA data from the Form A
 Form A, the sum of lines 3, 6, and 25, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2001/02)	19,858.00	20,107.00	.9876
Second Prior Year (2002/03)	20,747.00	20,710.86	1.0017
First Prior Year (2003/04)	21,289.00	21,059.00	1.0109

Comparison to ADA Standard

- Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2003/04).
- Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

Criteria
2. DEFICIT SPENDING

Standard

Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First and second prior years OR 2) First and third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Deficit Spending Variance Level (Form 01)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 01:

Fiscal Year	Operating Expenditure (Form 01, Sec. B)	Deficit Spending * (Form 01, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	142,151,243.00	0.00	.0000
Second Prior Year (2002/03)	145,707,657.00	0.00	.0000
First Prior Year (2003/04)	155,898,130.00	3,487,335.00	.0224
Budget Year (2004/05)	147,392,810.00	0.00	.0000

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

Criteria
I. RESERVES

Standard
Available reserves are not less than the following percentages as applied to total expenditures*, transfers out, and other uses (except as provided for in Education Code Section 33128):

Percentage Level	ADA Range		
5% or 50,000 (greater of)	0	to	300
4% or 50,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	Over

Your Minimum Reserve Level is: 3%
Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No
b. If yes, enter the name(s) of the SELPA(s): _____
2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No
If no, pass-through funds cannot be excluded.
b. If yes, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is:
Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's A) Recommended Reserve Amount & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

1. Total expenditures, transfers out, and other uses (Fund 01, Objects 1000-7999) 147,392,810.00
2. Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3) 0.00
3. Net Expenditures, Transfers Out, and Other Uses (Line A1 less Line A2) 147,392,810.00
4. Recommended minimum reserve percentage 3%
5. Total (Line A3 x Line A4) 4,421,784.30
6. Recommended minimum reserve amount for this district (Line A5 or the greater of Line A5 or \$50,000 for a district with less than 1,001 ADA) 4,421,784.30

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770) 4,552,978.00
2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790) 0.00
3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770 4,993,900.00

4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790	0.00
Total District Budgeted UNRESTRICTED Reserves	9,546,878.00

Comparison to Minimum Reserve Standard

- a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

SUPPLEMENTAL INFORMATION

A. Multiyear Projection

Based on the required multiyear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

Fiscal Year	Ending Fund Balance	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	17,646,812.92		
First Prior Year (2003/04)	14,159,477.00	(3,487,335.92)	-19.76%
Budget Year (2004/05)	18,576,632.00	4,417,155.00	31.20%

Provide an explanation if the fund balance has declined for the last two fiscal years:

C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No _____

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

E. Analysis of Change in Special Education Funding

Resource	Object	Description	2003/04 Actual	2004/05 Budget
6500	8091	Special Education ADA Transfer - Current Year	2,734,640.00	2,833,119.00
6500	8097	Property Tax Transfers	0.00	0.00
6500	8311	Special Education Master Plan - Current Year	0.00	0.00
6500	8791-	Special Education SELPA Transfers from Districts,		
	8793	County Offices, or JPAs	7,451,300.00	7,936,139.00
Less:6500	7221-	Special Education SELPA Transfers to Districts,		
	7223	County Offices, or JPAs	0.00	0.00
3310	8181	Special Education, Entitlement Per UDC	2,414,871.00	2,414,871.00
		Total Revenues	12,600,811.00	13,184,129.00
		Percentage of Change		4.63%

Provide an explanation if the percentage of change reflects an increase or decrease greater than 5%:

F. Multiyear Commitments

Complete the following table for all significant multiyear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2004/05 fiscal year and the following two years, and the funding source of the payment. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2004 Principal Only	2004/05 Payment (P & I)	2005/06 Payment (P & I)	2006/07 Payment (P & I)	Fund/Object Code/ Resource
General Obligation Bonds	27	118,745,000.00	8,189,390.00	8,184,893.00	8,218,925.00	Sp Tax Assessment
State School Building Loans						
Other Postemployment Benefits	10	2,144,724.00	1,235,087.00	1,338,127.00	1,441,167.00	General Purpose Fund
Compensated Absences	10	669,644.00	73,246.00	73,246.00	73,246.00	General Purpose Fund
Certificate of Participation						
Capital Leases						
Other Commitments:						

Comments:

G. Change in Contributions

Determine the change in contributions for the budget and prior years.

Third Prior Year (2001/02) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	_____
Second Prior Year (2002/03) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	(4,330,196.78)
Percentage of change over prior year	0.00%
First Prior Year (2003/04) Contributions (Form 01, Unrestricted Column, Line D3)	(3,737,908.00)
Percentage of change over prior year	-13.68%
Budget Year (2004/05) Contributions (Form 01, Unrestricted Column, Line D3)	(5,224,692.00)
Percentage of change over prior year	39.78%

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

- 1) For fy 03/04, a contribution was made from Redevelopment Fees to cover the cost of the Maintenance & Operations department, \$1,194,950.
- 2) For fy 04/05, the contribution from Redevelopment Fees was not made, thus, the increase. In addition, contributions for Sp Ed programs increased by \$255,069.

H. Retiree Health and Welfare Benefits Liability

1. Are the health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method?
Pay-as-you-go _____

2. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year	2005/06	2006/07
	2004/05		
No. of Retirees Receiving Benefits	119.00	129.00	139.00
Total Annual Cost	1,235,087.00	1,338,127.00	1,441,167.00
Annual District Contribution	1,235,087.00	1,338,127.00	1,441,167.00
Annual Retiree Contribution	0.00	0.00	0.00

3. If your plan provides Health and Welfare benefits for retirees over the age of 65:

- a. What is the unfunded liability for providing this benefit? _____
- b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability. _____

I. Temporary Borrowings Between Funds

Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:

none

J. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

Non, all capital projects are funded by Capital Projects Funds.

K. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.

None

L. Status of Employee Salary and Benefit Negotiations

PLEASE NOTE If salary and benefit negotiations are not finalized, 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

Certificated Employees

1. Enter the number of certificated FTEs included in the budget. 1,194.30
2. Enter the number of certificated FTEs included in the prior year's second interim report. 1,235.93
3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2003/04)	_____
Budget Year (2004/05)	_____
First Subsequent Year (2005/06)	_____
Second Subsequent Year (2006/07)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 691,730.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
1. Salaries _____
2. Health and Welfare Benefits _____
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2003/04)	1,437,276.00	
Budget Year (2004/05)	1,279,723.00	-10.96%
First Subsequent Year (2005/06)	1,382,101.00	8.00%
Second Subsequent Year (2006/07)	1,492,669.00	8.00%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA)

Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2004/05)	10.33%
First Subsequent Year (2005/06)	11.00%
Second Subsequent Year (2006/07)	12.00%

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

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

General Fund

Classified Employees

1. Enter the number of classified FTEs included in the budget. 701.61
2. Enter the number of classified FTEs included in the prior year's second interim report. 693.12
3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. _____
- b. Amount of salary settlement included in the budget. _____
- c. Period of agreement. _____
- d. Percentage of change in salary over the prior year's salary schedule: _____

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2003/04)	_____
Budget Year (2004/05)	_____
First Subsequent Year (2005/06)	_____
Second Subsequent Year (2006/07)	_____

- e. Is salary increase on-going or a one-time bonus? _____

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 276,773.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:
 1. Salaries _____
 2. Health and Welfare Benefits _____
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2003/04)	<u>237,703.00</u>	_____
Budget Year (2004/05)	<u>207,351.00</u>	<u>-12.77%</u>
First Subsequent Year (2005/06)	<u>215,645.00</u>	<u>4.00%</u>
Second Subsequent Year (2006/07)	<u>224,271.00</u>	<u>4.00%</u>

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2004/05)	<u>10.33%</u>
First Subsequent Year (2005/06)	<u>11.00%</u>
Second Subsequent Year (2006/07)	<u>12.00%</u>

6. List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.).

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

General Fund

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 11 - Adult Education Fund

Criteria	Standard												
AVERAGE DAILY ATTENDANCE	ADA has not been overestimated in 1) The first prior year (2003/04) OR 2) Two or more of the previous three years by more than the following variance levels:												
	<table border="1"> <thead> <tr> <th>Variance Level</th> <th>ADA Range</th> </tr> </thead> <tbody> <tr> <td>1.030</td> <td>0 to 300</td> </tr> <tr> <td>1.025</td> <td>301 to 1,000</td> </tr> <tr> <td>1.020</td> <td>1,001 to 30,000</td> </tr> <tr> <td>1.015</td> <td>30,001 to 400,000</td> </tr> <tr> <td>1.010</td> <td>400,001 and Over</td> </tr> </tbody> </table>	Variance Level	ADA Range	1.030	0 to 300	1.025	301 to 1,000	1.020	1,001 to 30,000	1.015	30,001 to 400,000	1.010	400,001 and Over
Variance Level	ADA Range												
1.030	0 to 300												
1.025	301 to 1,000												
1.020	1,001 to 30,000												
1.015	30,001 to 400,000												
1.010	400,001 and Over												

Your Variance Level is: 1.020
 (Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
 Enter ADA data from the Form A
 Form A, line 16, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2001/02)	203.00	196.00	1.0357
Second Prior Year (2002/03)	210.00	247.68	.8479
First Prior Year (2003/04)	218.00	238.00	.9160

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2003/04).

- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

Criteria
2. DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range			
.0165	0	to	300	
.0132	301	to	1,000	
.0099	1,001	to	30,000	
.0066	30,001	to	400,000	
.0033	400,001	and	Over	

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 11:

Fiscal Year	Operating Expenditure (Form 11, Sec. B)	Deficit Spending * (Form 11, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	<u>1,012,750.00</u>	<u>10,259.00</u>	<u>.0101</u>
Second Prior Year (2002/03)	<u>1,078,111.90</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2003/04)	<u>1,193,352.00</u>	<u>11,549.00</u>	<u>.0097</u>
Budget Year (2004/05)	<u>917,062.00</u>	<u>30,246.00</u>	<u>.0330</u>

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

- A. Change in Fund Balance**
Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 11, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	148,478.52		
First Prior Year (2003/04)	136,930.00	(11,548.52)	-7.78%
Budget Year (2004/05)	106,684.00	(30,246.00)	-22.09%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 11, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)? No _____
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No _____
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 12 - Child Development Fund

Criteria
DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range
.0165	0 to 300
.0132	301 to 1,000
.0099	1,001 to 30,000
.0066	30,001 to 400,000
.0033	400,001 and Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 12)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 12:

Fiscal Year	Operating Expenditure (Form 12, Sec. B)	Deficit Spending * (Form 12, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	1,863,841.00	0.00	.0000
Second Prior Year (2002/03)	1,956,201.70	0.00	.0000
First Prior Year (2003/04)	2,582,526.00	40,860.00	.0158
Budget Year (2004/05)	2,368,623.00	0.00	.0000

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 12, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	2,000.00		
First Prior Year (2003/04)	0.00	(2,000.00)	-100.00%
Budget Year (2004/05)	0.00	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Special Revenue Fund

Criteria
DEFICIT SPENDING

Standard
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.
Enter total expenditures and any deficit spending from Form 13:

Fiscal Year	Operating Expenditure (Form 13, Sec. B)	Deficit Spending * (Form 13, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	6,150,104.00		.0000
Second Prior Year (2002/03)	6,181,244.00		.0000
First Prior Year (2003/04)	6,597,598.00	0.00	.0000
Budget Year (2004/05)	6,908,935.00	0.00	.0000

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 13, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	286,979.00		
First Prior Year (2003/04)	392,514.00	105,535.00	36.77%
Budget Year (2004/05)	393,658.00	1,144.00	0.29%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 13, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)? No
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 14, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	1,009,311.43		
First Prior Year (2003/04)	695,328.00	(313,983.43)	-31.11%
Budget Year (2004/05)	538,066.00	(157,262.00)	-22.62%

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)? No
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

