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Unified School District  
*fy 2007-2008*

State SACS Report  
September 9, 2008

**Unaudited Actuals**



**UNAUDITED ACTUAL FINANCIAL REPORT:**

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2008

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

County Office of Education

School District

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**SELECTION OF BUDGET ADOPTION CYCLE:**

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
01	General Fund / County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Rev. & Exp.	S	
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report - Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	128,759,629.20	4,033,684.83	132,793,514.03	130,113,861.00	4,052,974.00	134,166,835.00	1.0%
2) Federal Revenue		8100-8299	169,814.27	15,829,909.31	15,999,723.58	151,970.00	14,789,859.00	14,921,829.00	-6.7%
3) Other State Revenue		8300-8599	10,856,955.19	19,849,958.48	30,706,913.67	9,838,578.00	18,519,045.00	28,357,623.00	-14.2%
4) Other Local Revenue		8800-8799	4,398,629.58	21,004,581.98	25,403,191.54	2,647,468.00	19,509,072.00	22,158,540.00	-12.8%
5) TOTAL, REVENUES			144,185,228.22	60,718,114.60	204,903,342.82	142,751,877.00	54,850,950.00	197,602,827.00	-3.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,610,563.70	18,848,309.33	95,458,873.03	77,772,227.00	18,527,645.00	96,299,872.00	0.9%
2) Classified Salaries		2000-2999	16,474,476.94	9,122,202.20	25,596,679.14	17,020,316.00	9,951,056.00	26,971,374.00	5.4%
3) Employee Benefits		3000-3999	30,877,338.88	9,007,321.97	39,884,660.85	31,802,486.00	10,384,384.00	42,186,880.00	5.7%
4) Books and Supplies		4000-4999	3,268,914.74	8,541,342.07	11,808,256.81	4,419,020.00	5,788,637.00	10,207,657.00	-13.6%
5) Services and Other Operating Expenditures		5000-5999	10,947,670.12	12,232,703.80	23,180,373.92	11,772,417.00	10,792,704.00	22,565,121.00	-2.7%
6) Capital Outlay		6000-6999	599,430.62	984,324.23	1,583,754.85	190,700.00	271,856.00	462,556.00	-70.8%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	40,347.15	232,586.23	272,913.38	0.00	0.00	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,862,087.21)	1,271,532.58	(390,554.63)	(1,590,904.00)	1,157,921.00	(432,983.00)	10.9%
9) TOTAL, EXPENDITURES			137,164,654.94	60,240,362.41	197,394,957.35	141,386,272.00	56,854,405.00	198,240,677.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			7,030,573.28	477,812.19	7,508,385.47	1,365,605.00	(2,003,455.00)	(637,850.00)	-108.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	75,638.65	0.00	75,638.65	2,877,598.00	0.00	2,877,598.00	3704.4%
b) Transfers Out		7600-7629	6,186.27	928,671.00	934,857.27	92,082.00	0.00	92,082.00	-90.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,500,824.09)	4,500,824.09	0.00	(6,580,614.00)	6,580,614.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,431,371.71)	3,572,153.09	(859,218.62)	(3,795,086.00)	6,580,614.00	2,785,516.00	-424.2%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			2,599,201.57	4,049,985.28	6,649,186.85	(2,429,493.00)	4,577,159.00	2,147,666.00	-87.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,051,780.11	28,312,118.19	41,363,878.30	17,650,981.88	30,751,894.85	48,402,856.53	17.0%
b) Audit Adjustments		9793	0.00	389,811.38	389,811.38	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,051,780.11	28,701,929.57	41,753,699.68	17,650,981.88	30,751,894.85	48,402,856.53	15.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,051,780.11	28,701,929.57	41,753,699.68	17,650,981.88	30,751,894.85	48,402,856.53	15.9%
2) Ending Balance, June 30 (E + F1e)									
			17,650,981.88	30,751,894.85	48,402,856.53	15,221,488.88	35,329,053.85	50,550,522.53	4.4%
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	238,535.32	0.00	238,535.32	275,000.00	0.00	275,000.00	15.3%
Prepaid Expenditures		9713	81,268.38	0.00	81,268.38	0.00	0.00	0.00	-100.0%
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	9,083,904.88	9,083,904.88	0.00	25,727,102.00	25,727,102.00	183.2%
b) Designated Amounts									
Designated for Economic Uncertainties									
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%
Designated for Economic Uncertainties		9770	12,675,595.95	0.00	12,675,595.95	8,672,320.00	0.00	8,672,320.00	-31.8%
Other Designations									
Carryover	0000	9780	4,555,584.03	21,667,990.09	26,223,554.12	2,617,705.00	581,310.00	3,179,015.00	-87.9%
Carryover	0000	9780	1,283,536.73		1,283,536.73				
Textbooks	0000	9780	1,000,000.00		1,000,000.00				
OPFB	0000	9780	1,400,916.00		1,400,916.00				
Other	1100	9780	800,000.00		800,000.00				
Carryover - 1101	1100	9780	71,111.30		71,111.30				
Special education	6500	9780		672,484.00	672,484.00				
Carryover	8150	9780		206,477.00	206,477.00				
Redevelopment	9010	9780		20,078,000.89	20,078,000.89				
MAA	9010	9780		711,028.60	711,028.60				
c) Undesignated Amount									
			0.00	0.10	0.10				
d) Unappropriated Amount									
						3,556,443.66	9,040,841.85	12,597,085.53	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	13,339,745.07	26,406,671.15	39,746,416.22				
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	2,769.48	170,642.02	173,411.50				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,327,253.77	9,274,300.01	19,601,553.78				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	3,687,994.61	99,235.10	3,787,229.71				
6) Stores		9320	238,535.32	0.00	238,535.32				
7) Prepaid Expenditures		9330	81,266.38	0.00	81,266.38				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
<b>10) TOTAL, ASSETS</b>			<b>27,777,564.63</b>	<b>35,950,848.28</b>	<b>63,728,412.91</b>				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	5,106,265.26	3,280,601.83	8,386,867.09				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,020,337.69	561,499.86	5,581,837.54				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	1,376,881.75	1,376,881.75				
6) Long-Term Liabilities		9660							
<b>7) TOTAL, LIABILITIES</b>			<b>10,126,602.95</b>	<b>5,198,953.43</b>	<b>15,325,556.38</b>				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			17,650,961.68	30,751,894.85	48,402,856.53				



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	97,206,349.00	0.00	97,206,349.00	98,466,740.00	0.00	98,466,740.00	1.3%
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	(390,780.94)	0.00	(390,780.94)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	500,676.40	0.00	500,676.40	500,875.00	0.00	500,875.00	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	1,493.15	0.00	1,493.15	1,493.00	0.00	1,493.00	0.0%
County & District Taxes Secured Roll Taxes		8041	31,660,124.49	0.00	31,660,124.49	31,505,713.00	0.00	31,505,713.00	-0.5%
Unsecured Roll Taxes		8042	1,586,459.11	0.00	1,586,459.11	1,586,459.00	0.00	1,586,459.00	0.0%
Prior Years' Taxes		8043	6,015,626.76	0.00	6,015,626.76	6,015,627.00	0.00	6,015,627.00	0.0%
Supplemental Taxes		8044	2,693,977.01	0.00	2,693,977.01	2,791,820.00	0.00	2,791,820.00	3.6%
Education Revenue Augmentation Fund (ERAF)		8045	(7,462,179.09)	0.00	(7,462,179.09)	(7,501,294.00)	0.00	(7,501,294.00)	0.5%
Community Redevelopment Funds (SB 617/698/1992)		8047	225,501.14	0.00	225,501.14	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41804) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>132,037,247.03</b>	<b>0.00</b>	<b>132,037,247.03</b>	<b>133,367,033.00</b>	<b>0.00</b>	<b>133,367,033.00</b>	<b>1.0%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,033,664.83)	0.00	(4,033,664.83)	(4,052,974.00)	0.00	(4,052,974.00)	0.5%
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	4,033,664.83	0.00	4,033,664.83	4,052,974.00	0.00	4,052,974.00	0.5%
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	756,267.00	0.00	756,267.00	799,802.00	0.00	799,802.00	5.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>128,759,829.20</b>	<b>4,033,664.83</b>	<b>132,793,514.03</b>	<b>130,113,661.00</b>	<b>4,052,974.00</b>	<b>134,166,635.00</b>	<b>1.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,998,025.00	2,998,025.00	0.00	2,890,038.00	2,890,038.00	-3.6%
Special Education Discretionary Grants		8182	0.00	226,404.31	226,404.31	0.00	161,460.00	161,460.00	-28.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,963.95	0.00	1,963.95	1,979.00	0.00	1,979.00	0.3%
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	1,796,299.62	1,796,299.62	0.00	1,713,899.00	1,713,899.00	-4.8%
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, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	9,746,592.79	9,746,592.79	0.00	9,433,429.00	9,433,429.00	-3.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	179,123.96	179,123.96	0.00	186,791.00	186,791.00	4.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	103,907.11	103,907.11	0.00	99,460.00	99,460.00	-4.3%
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	167,650.32	779,556.52	947,206.84	150,000.00	284,762.00	434,762.00	-54.1%
<b>TOTAL FEDERAL REVENUE</b>			<b>167,650.32</b>	<b>15,829,909.31</b>	<b>15,999,723.58</b>	<b>151,970.00</b>	<b>14,766,859.00</b>	<b>14,921,829.00</b>	<b>-6.7%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	982,284.00		982,284.00	777,854.00		-19.2%
Prior Years	0000	8319	513,548.00		513,548.00	0.00		-100.0%
Community Day School Additional Funding								
Current Year	2430	8311		0.00	0.00		0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311		0.00	0.00		0.00	0.0%
Prior Years	6350-6380	8319		0.00	0.00		0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311		0.00	0.00		0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.0%
Gifted and Talented Pupils	7140	8311		213,643.00	213,643.00		211,724.00	-0.9%
Home-to-School Transportation	7230	8311		1,672,260.00	1,672,260.00		1,582,677.00	-5.4%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.0%
Economic Impact Aid	7090-7091	8311		4,443,449.00	4,443,449.00		4,154,825.00	-8.5%
Spec. Ed. Transportation	7240	8311		1,034,945.00	1,034,945.00		979,503.00	-5.4%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	85.00	85.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,370,926.00	0.00	6,370,926.00	5,959,992.00	0.00	-8.5%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,085.00	0.00	1,085.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,836,206.45	455,138.64	3,291,345.09	2,000,732.00	539,392.00	4.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	8760	8590		422,288.00	422,288.00		384,876.00	-13.6%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.0%
Supplemental School Counseling Program	7080	8590		795,222.00	795,222.00		693,949.00	-12.7%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7292, 7294, 7295, 7296	8590		1,861,974.00	1,861,974.00		1,586,390.00	-14.8%
Staff Development		8590		0.00	0.00		0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		18,589.74	18,589.74		46,720.00	151.3%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.0%
Pupil Retention Block Grant	7390	8590		90,826.00	90,826.00		80,851.00	-11.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.0%
Professional Development Block Grant	7393	8590		1,109,213.00	1,109,213.00		1,031,900.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		123,043.00	123,043.00		114,430.00	-7.0%
School and Library Improvement Block Grant	7395	8590		1,431,585.00	1,431,585.00		1,331,804.00	-7.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.0%
All Other State Revenue	All Other	8590	172,905.74	6,177,867.19	6,350,772.84	200,000.00	3,800,204.00	-37.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>10,856,956.19</b>	<b>19,849,958.48</b>	<b>30,706,913.67</b>	<b>9,838,578.00</b>	<b>18,519,045.00</b>	<b>-14.2%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8616	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	0.0%	
Prior Years' Taxes		8617	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	0.0%	
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	8,283,285.88	8,283,285.88	0.00	7,920,885.00	7,920,885.00	-4.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales									
Sale of Equipment/Supplies		8631	3,583.11	0.00	3,583.11	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	313,682.99	0.00	313,682.99	258,000.00	0.00	258,000.00	-17.8%
Interest		8660	2,331,291.88	0.00	2,331,291.88	2,000,000.00	0.00	2,000,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	347,952.65	275,216.74	623,169.39	239,468.00	232,876.00	472,343.00	-24.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	34,447.56	0.00	34,447.56	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	1,387,671.37	687,398.38	2,055,069.75	150,000.00	0.00	150,000.00	-92.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,758,663.00	11,758,663.00		11,355,312.00	11,355,312.00	-3.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,396,629.56</b>	<b>21,004,581.98</b>	<b>25,403,191.54</b>	<b>2,647,468.00</b>	<b>19,509,072.00</b>	<b>22,156,540.00</b>	<b>-12.8%</b>
<b>TOTAL, REVENUES</b>			<b>144,165,228.22</b>	<b>60,718,114.80</b>	<b>204,903,342.82</b>	<b>142,751,877.00</b>	<b>54,850,950.00</b>	<b>197,602,827.00</b>	<b>-3.6%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object  
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	65,180,771.14	12,784,346.69	78,965,117.83	67,237,245.00	12,088,533.00	79,325,778.00	0.5%
Certificated Pupil Support Salaries		1200	2,814,142.09	2,289,207.29	5,103,349.38	2,861,766.00	2,316,584.00	5,178,350.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,317,782.76	885,524.30	8,203,307.06	7,428,197.00	1,021,442.00	8,449,639.00	3.0%
Other Certificated Salaries		1900	297,867.71	2,889,231.05	3,187,098.76	245,019.00	3,101,086.00	3,346,105.00	5.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>76,610,563.70</b>	<b>18,848,309.33</b>	<b>95,458,873.03</b>	<b>77,772,227.00</b>	<b>18,527,645.00</b>	<b>96,299,872.00</b>	<b>0.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	242,059.97	4,469,821.39	4,701,881.36	285,952.00	5,012,445.00	5,298,397.00	12.7%
Classified Support Salaries		2200	8,703,998.87	2,727,546.97	9,431,543.84	6,934,541.00	2,986,337.00	9,920,878.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,803,699.94	382,870.29	2,186,570.23	2,084,588.00	295,434.00	2,380,022.00	7.9%
Clerical, Technical and Office Salaries		2400	7,080,484.11	1,303,884.22	8,384,368.33	7,206,532.00	1,343,408.00	8,549,940.00	1.9%
Other Classified Salaries		2900	634,036.05	248,079.33	882,115.38	528,703.00	313,434.00	842,137.00	-4.5%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>16,474,476.94</b>	<b>9,122,202.20</b>	<b>25,596,679.14</b>	<b>17,020,316.00</b>	<b>9,951,058.00</b>	<b>26,971,374.00</b>	<b>5.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,145,124.43	1,501,903.22	7,647,027.65	6,317,209.00	1,518,400.00	7,835,609.00	2.5%
PERS		3201-3202	1,991,172.01	1,159,055.80	3,150,227.81	2,175,842.00	1,277,676.00	3,453,518.00	9.6%
OASDI/Medicare/Alternative		3301-3302	2,336,674.32	977,471.01	3,314,145.33	2,376,084.00	994,513.00	3,370,597.00	1.7%
Health and Welfare Benefits		3401-3402	16,777,386.24	4,770,937.68	21,548,323.92	17,445,367.00	5,423,137.00	22,868,504.00	6.1%
Unemployment Insurance		3501-3502	48,524.74	15,358.67	63,883.41	285,820.00	87,297.00	373,117.00	484.1%
Workers' Compensation		3601-3602	1,268,884.25	387,400.01	1,656,284.26	1,905,514.00	581,959.00	2,487,473.00	50.2%
OPEB, Allocated		3701-3702	1,191,233.65	0.00	1,191,233.65	838,426.00	256,066.00	1,094,492.00	-8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	480,444.61	194,911.24	655,355.85	456,501.00	225,336.00	681,837.00	4.0%
Other Employee Benefits		3901-3902	657,894.63	284.34	658,178.97	1,733.00	0.00	1,733.00	-99.7%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>30,877,338.88</b>	<b>9,007,321.97</b>	<b>39,884,660.85</b>	<b>31,802,496.00</b>	<b>10,364,384.00</b>	<b>42,166,880.00</b>	<b>5.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	208,488.86	3,101,810.37	3,310,299.23	1,435,000.00	2,125,782.00	3,560,782.00	7.6%
Books and Other Reference Materials		4200	31,482.26	91,912.85	123,395.21	44,986.00	121,556.00	166,542.00	35.0%
Materials and Supplies		4300	2,239,832.40	2,870,175.98	5,110,008.38	2,451,067.00	3,008,396.00	5,459,463.00	6.8%
Noncapitalized Equipment		4400	787,111.22	2,455,278.48	3,242,389.88	487,967.00	525,603.00	1,013,570.00	-68.7%
Food		4700	0.00	22,364.33	22,364.33	0.00	7,500.00	7,500.00	-66.5%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>3,266,914.74</b>	<b>8,541,342.07</b>	<b>11,808,256.81</b>	<b>4,419,020.00</b>	<b>5,788,837.00</b>	<b>10,207,857.00</b>	<b>-13.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	617,787.83	6,122,920.39	6,740,708.22	1,059,214.00	6,378,887.00	7,435,101.00	10.3%
Travel and Conferences		5200	253,535.72	1,028,637.28	1,282,173.00	225,634.00	1,175,209.00	1,400,843.00	9.3%
Dues and Memberships		5300	49,523.71	5,831.00	55,354.71	53,788.00	3,407.00	57,195.00	3.3%
Insurance		5400 - 5450	883,175.29	33,000.00	916,175.29	926,300.00	33,000.00	961,300.00	4.9%
Operations and Housekeeping Services		5500	5,548,048.29	27,109.86	5,575,158.15	6,208,650.00	16,346.00	6,224,996.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,390,424.60	360,019.59	1,750,444.19	1,301,593.00	399,909.00	1,701,502.00	-2.6%
Transfers of Direct Costs		5710	(577,999.89)	577,999.89	0.00	(448,561.00)	448,561.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,801.00)	0.00	(24,801.00)	(95.00)	0.00	(95.00)	-99.6%
Professional/Consulting Services and Operating Expenditures		5800	2,199,803.80	4,078,865.38	6,278,669.18	1,788,989.00	2,337,235.00	4,126,224.00	-34.3%
Communications		5900	808,171.77	600.41	808,772.18	657,905.00	150.00	658,055.00	8.1%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,947,676.12</b>	<b>12,232,703.60</b>	<b>23,180,379.72</b>	<b>11,772,417.00</b>	<b>10,792,704.00</b>	<b>22,565,121.00</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		8100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	0.00	7,500.00	7,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		8200	0.00	406,318.24	406,318.24	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		8300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	481,245.05	234,132.23	695,377.28	190,700.00	271,856.00	462,556.00	-33.5%
Equipment Replacement		8500	138,185.57	336,373.76	474,559.33	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>599,430.62</b>	<b>984,324.23</b>	<b>1,583,754.85</b>	<b>190,700.00</b>	<b>271,856.00</b>	<b>462,556.00</b>	<b>-70.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7263	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		7436	3,707.10	20,912.38	24,619.48	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	38,640.05	211,663.85	249,293.90	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>40,347.15</b>	<b>232,566.23</b>	<b>272,913.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,271,532.58)	1,271,532.58	0.00	(1,157,921.00)	1,157,921.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(390,554.63)	0.00	(390,554.63)	(432,983.00)	0.00	(432,983.00)	10.9%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(1,662,087.21)</b>	<b>1,271,532.58</b>	<b>(390,554.63)</b>	<b>(1,590,904.00)</b>	<b>1,157,921.00</b>	<b>(432,983.00)</b>	<b>10.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>137,154,654.94</b>	<b>60,240,302.41</b>	<b>197,394,957.35</b>	<b>141,386,272.00</b>	<b>58,854,405.00</b>	<b>198,240,677.00</b>	<b>0.4%</b>

Unaudited Actuals  
 General Fund  
 Unrestricted and Restricted  
 Expenditures by Object  
 2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	2,811,598.00	0.00	2,811,598.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	75,838.85	0.00	75,838.85	68,000.00	0.00	68,000.00	-12.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>75,838.85</b>	<b>0.00</b>	<b>75,838.85</b>	<b>2,877,598.00</b>	<b>0.00</b>	<b>2,877,598.00</b>	<b>3704.4%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	6,186.27	0.00	6,186.27	92,082.00	0.00	92,082.00	1388.5%
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	928,671.00	928,671.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,186.27</b>	<b>928,671.00</b>	<b>934,857.27</b>	<b>92,082.00</b>	<b>0.00</b>	<b>92,082.00</b>	<b>-90.2%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,843,101.35)	6,843,101.35	0.00	(8,688,288.00)	6,688,288.00	0.00	0.0%
Contributions from Restricted Revenues		8990	2,342,277.28	(2,342,277.28)	0.00	2,107,672.00	(2,107,672.00)	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(4,500,824.07)</b>	<b>4,500,824.07</b>	<b>0.00</b>	<b>(6,580,614.00)</b>	<b>6,580,614.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(4,431,371.71)</b>	<b>3,672,153.09</b>	<b>(859,218.62)</b>	<b>(3,795,098.00)</b>	<b>6,580,614.00</b>	<b>2,785,516.00</b>	<b>-424.2%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	98,315.00	88,483.00	-10.0%
3) Other State Revenue		8300-8599	1,294,439.96	692,112.00	-46.5%
4) Other Local Revenue		8600-8799	118,431.42	101,000.00	-14.7%
5) TOTAL REVENUES			1,511,186.38	881,595.00	-41.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	565,220.90	393,111.00	-30.5%
2) Classified Salaries		2000-2999	195,518.80	217,636.00	11.3%
3) Employee Benefits		3000-3999	162,326.95	166,435.00	2.5%
4) Books and Supplies		4000-4999	96,983.42	91,168.00	-6.0%
5) Services and Other Operating Expenditures		5000-5999	47,792.16	34,946.00	-26.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	32,531.89	35,818.00	10.1%
9) TOTAL EXPENDITURES			1,100,354.12	939,114.00	-14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			410,832.26	(57,519.00)	-114.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Adult Education Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			410,832.26	(57,519.00)	-114.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,970.83	687,803.09	148.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,970.83	687,803.09	148.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,970.83	687,803.09	148.3%
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	250,968.50	0.00	-100.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	415,260.09	304,556.00	-26.7%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	21,574.50	22,466.00	4.1%
Scholarship	0000	9780	11,574.50		
Site Block	0000	9780	10,000.00		
c) Undesignated Amount					
d) Unappropriated Amount					
		9790		303,262.09	



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	1,140,067.87		
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	49.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105,704.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,245,821.01		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	22,720.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	535,297.76		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			558,017.92		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			687,803.09		

Unaudited Actuals  
Adult Education Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	98,315.00	88,483.00	-10.0%
<b>TOTAL, FEDERAL REVENUE</b>			98,315.00	88,483.00	-10.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	624,264.00	598,269.00	-4.2%
Prior Years	6390	8319	153,636.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	516,539.96	93,843.00	-81.8%
<b>TOTAL, OTHER STATE REVENUE</b>			1,294,439.96	692,112.00	-46.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	32,767.50	26,000.00	-20.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,053.10	23,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	9,132.50	10,000.00	9.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,478.32	42,000.00	-21.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>118,431.42</b>	<b>101,000.00</b>	<b>-14.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,511,188.38</b>	<b>881,595.00</b>	<b>-41.7%</b>

Unaudited Actuals  
Adult Education Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	446,110.08	274,000.00	-38.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	119,110.82	119,111.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>565,220.90</b>	<b>393,111.00</b>	<b>-30.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	11,803.83	32,692.00	177.0%
Classified Support Salaries		2200	39,157.29	41,035.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,743.83	135,861.00	4.7%
Other Classified Salaries		2900	14,813.85	8,048.00	-45.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>195,518.80</b>	<b>217,636.00</b>	<b>11.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	39,879.68	30,287.00	-24.1%
PERS		3201-3202	22,138.30	23,406.00	5.7%
OASDI/Medicare/Alternative		3301-3302	24,161.18	23,762.00	-1.7%
Health and Welfare Benefits		3401-3402	60,700.87	64,314.00	6.0%
Unemployment Insurance		3501-3502	430.05	1,831.00	325.8%
Workers' Compensation		3601-3602	10,030.72	12,215.00	21.8%
OPEB, Allocated		3701-3702	0.00	5,373.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,986.15	5,247.00	5.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>162,326.95</b>	<b>166,435.00</b>	<b>2.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	18,371.68	18,000.00	-2.0%
Books and Other Reference Materials		4200	16,767.81	17,000.00	1.4%
Materials and Supplies		4300	43,470.05	56,168.00	29.2%
Noncapitalized Equipment		4400	18,353.88	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>96,963.42</b>	<b>91,168.00</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,363.39	7,100.00	-15.1%
Dues and Memberships		5300	380.00	400.00	5.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,828.15	3,550.00	-39.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	211.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	31,717.84	22,596.00	-28.8%
Communications		5900	1,293.78	1,300.00	0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>47,792.16</b>	<b>34,946.00</b>	<b>-26.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	32,531.89	35,818.00	10.1%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>32,531.89</b>	<b>35,818.00</b>	<b>10.1%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,100,354.12</b>	<b>939,114.00</b>	<b>-14.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	304,489.57	0.00	-100.0%
3) Other State Revenue		8300-8599	2,335,968.23	2,639,026.00	13.0%
4) Other Local Revenue		8600-8799	66,815.85	29,700.00	-55.5%
5) TOTAL, REVENUES			2,707,273.65	2,668,726.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	956,246.37	922,596.00	-3.5%
2) Classified Salaries		2000-2999	752,068.75	782,971.00	4.1%
3) Employee Benefits		3000-3999	743,290.64	817,038.00	9.9%
4) Books and Supplies		4000-4999	110,808.19	70,240.00	-36.6%
5) Services and Other Operating Expenditures		5000-5999	89,949.74	111,389.00	23.8%
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	61,096.23	56,574.00	-7.4%
9) TOTAL, EXPENDITURES			2,713,459.92	2,760,808.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,186.27)	(92,082.00)	1388.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,186.27	92,082.00	1388.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,186.27	92,082.00	1388.5%



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

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,203,799.00		
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	67,598.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	398,503.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,221.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,682,119.86		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	39,344.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,636,251.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	6,523.94		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,682,119.86		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	304,489.57	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>304,489.57</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	1,845,165.96	1,907,814.00	16.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	690,802.27	731,412.00	5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,335,968.23</b>	<b>2,639,026.00</b>	<b>13.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,335.46	1,200.00	-10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	65,480.39	28,500.00	-56.5%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>66,815.85</b>	<b>29,700.00</b>	<b>-55.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,707,273.65</b>	<b>2,668,726.00</b>	<b>-1.4%</b>

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	749,451.70	748,480.00	-0.1%
Certificated Pupil Support Salaries		1200	32,205.60	10,295.00	-68.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,589.07	163,821.00	-6.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>956,246.37</b>	<b>922,596.00</b>	<b>-3.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	501,728.28	526,644.00	5.0%
Classified Support Salaries		2200	82,069.61	81,134.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	168,270.86	175,193.00	4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>752,068.75</b>	<b>782,971.00</b>	<b>4.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	55,428.79	54,139.00	-2.3%
PERS		3201-3202	114,435.98	125,979.00	10.1%
OASDI/Medicare/Alternative		3301-3302	84,422.46	87,193.00	3.3%
Health and Welfare Benefits		3401-3402	436,832.47	459,524.00	5.2%
Unemployment Insurance		3501-3502	995.71	5,117.00	413.9%
Workers' Compensation		3601-3602	23,799.11	34,110.00	43.3%
OPEB, Allocated		3701-3702	0.00	15,009.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	27,378.14	35,967.00	31.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>743,290.64</b>	<b>817,038.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,903.58	60,940.00	-32.2%
Noncapitalized Equipment		4400	3,784.28	6,800.00	79.7%
Food		4700	17,120.35	2,500.00	-85.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>110,808.19</b>	<b>70,240.00</b>	<b>-36.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,977.49	6,550.00	120.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,980.54	2,860.00	44.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	30,092.57	37,800.00	25.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,499.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	29,310.19	61,579.00	110.1%
Communications		5900	1,089.95	2,600.00	138.5%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>89,949.74</b>	<b>111,389.00</b>	<b>23.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	61,098.23	56,574.00	-7.4%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>61,098.23</b>	<b>56,574.00</b>	<b>-7.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,713,459.92</b>	<b>2,760,808.00</b>	<b>1.7%</b>

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	6,186.27	92,082.00	1388.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>6,186.27</b>	<b>92,082.00</b>	<b>1388.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>6,186.27</b>	<b>92,082.00</b>	<b>1388.5%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,962,753.41	5,970,000.00	0.1%
3) Other State Revenue		8300-8599	538,605.14	560,000.00	4.0%
4) Other Local Revenue		8600-8799	2,110,850.89	2,129,000.00	0.9%
5) TOTAL, REVENUES			8,612,209.44	8,659,000.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,405,518.96	2,600,119.00	8.1%
3) Employee Benefits		3000-3999	1,322,898.82	1,513,190.00	14.4%
4) Books and Supplies		4000-4999	3,670,190.63	3,796,415.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	159,943.22	212,517.00	32.9%
6) Capital Outlay		6000-6999	29,863.17	150,000.00	402.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	296,926.51	340,591.00	14.7%
9) TOTAL, EXPENDITURES			7,885,341.31	8,612,832.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			726,868.13	46,168.00	-93.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			726,868.13	46,168.00	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,579,425.05	2,306,293.18	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,579,425.05	2,306,293.18	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,579,425.05	2,306,293.18	46.0%
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	151,311.22	150,000.00	-0.9%
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	2,154,981.96	1,792,141.00	-16.8%
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					
d) Unappropriated Amount		9790	0.00	410,320.18	



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,367,847.51		
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	1,227,233.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,012.55		
6) Stores		9320	151,311.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
<b>10) TOTAL ASSETS</b>			<b>3,760,204.91</b>		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	147,314.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,306,597.61		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
<b>7) TOTAL LIABILITIES</b>			<b>1,453,911.73</b>		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,306,293.18		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,962,753.41	5,970,000.00	0.1%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,962,753.41</b>	<b>5,970,000.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	538,805.14	560,000.00	4.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>538,805.14</b>	<b>560,000.00</b>	<b>4.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,127.50	0.00	-100.0%
Food Service Sales		8634	1,820,432.08	1,854,000.00	1.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,629.67	35,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	244,661.64	240,000.00	-1.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,110,850.89</b>	<b>2,129,000.00</b>	<b>0.9%</b>
<b>TOTAL, REVENUES</b>			<b>8,612,209.44</b>	<b>8,659,000.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,115,379.98	2,309,788.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	136,047.72	135,692.00	-0.3%
Clerical, Technical and Office Salaries		2400	153,246.63	154,639.00	0.9%
Other Classified Salaries		2900	844.63	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,405,518.96</b>	<b>2,600,119.00</b>	<b>8.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	286,083.08	319,315.00	11.6%
OASDI/Medicare/Alternative		3301-3302	185,243.61	200,588.00	8.3%
Health and Welfare Benefits		3401-3402	750,360.52	833,850.00	11.1%
Unemployment Insurance		3501-3502	1,438.41	7,801.00	442.3%
Workers' Compensation		3601-3602	31,226.34	52,002.00	66.5%
OPEB, Allocated		3701-3702	0.00	22,883.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	68,546.86	76,751.00	12.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,322,898.82</b>	<b>1,513,190.00</b>	<b>14.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	239,130.20	305,300.00	27.7%
Noncapitalized Equipment		4400	39,417.49	29,700.00	-24.7%
Food		4700	3,391,842.84	3,461,415.00	2.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,670,190.63</b>	<b>3,796,415.00</b>	<b>3.4%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,943.92	8,703.00	9.6%
Dues and Memberships		5300	155.00	900.00	480.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,057.00	8,653.00	22.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,917.01	173,536.00	34.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	91.00	95.00	4.4%
Professional/Consulting Services and Operating Expenditures		5800	15,779.29	20,630.00	30.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>159,943.22</b>	<b>212,517.00</b>	<b>32.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,550.86	50,000.00	202.1%
Equipment Replacement		6500	13,312.31	100,000.00	651.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,863.17</b>	<b>150,000.00</b>	<b>402.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	296,926.51	340,591.00	14.7%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>296,926.51</b>	<b>340,591.00</b>	<b>14.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,885,341.31</b>	<b>8,612,832.00</b>	<b>9.2%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

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

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	863,141.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	153,017.81	50,000.00	-67.3%
5) TOTAL REVENUES			1,016,158.81	50,000.00	-95.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	374,168.29	3,154,100.00	743.0%
6) Capital Outlay		6000-6999	281,600.83	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			655,769.12	3,154,100.00	381.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			360,389.69	(3,104,100.00)	-961.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	928,671.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			928,671.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,289,060.69	(3,104,100.00)	-340.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,890,114.68	4,179,175.37	44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,890,114.68	4,179,175.37	44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,890,114.68	4,179,175.37	44.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,179,175.37	183,428.00	-95.6%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	891,647.37	

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,729,854.95		
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	32,672.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	445,626.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,208,153.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	28,977.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			28,977.63		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,179,175.37		



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	863,141.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>863,141.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	153,017.81	50,000.00	-67.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>153,017.81</b>	<b>50,000.00</b>	<b>-67.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,016,158.81</b>	<b>50,000.00</b>	<b>-95.1%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	374,168.29	3,154,100.00	743.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>374,168.29</b>	<b>3,154,100.00</b>	<b>743.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	281,600.83	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>281,600.83</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>655,769.12</b>	<b>3,154,100.00</b>	<b>381.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	928,671.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			928,671.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			928,671.00	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	556,896.27	500,000.00	-10.2%
5) TOTAL, REVENUES			556,896.27	500,000.00	-10.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			556,896.27	500,000.00	-10.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,811,598.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,811,598.00)	New

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>558,898.27</b>	<b>(2,311,598.00)</b>	<b>-515.1%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,281,091.94	15,837,988.21	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,281,091.94	15,837,988.21	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,281,091.94	15,837,988.21	3.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	10,000,036.21	10,518,140.00	5.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,837,952.00	3,026,354.00	-48.2%
Strategic Planning	0000	9780	3,026,354.00		
Mandates	0000	9780	2,811,598.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	(18,103.79)	

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,737,054.28		
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	100,933.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,000,000.00		
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			15,837,988.21		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,837,988.21		





Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8812	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7812	0.00	2,811,598.00	New
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>2,811,598.00</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>0.00</b>	<b>(2,811,598.00)</b>	<b>New</b>

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,527.00	0.00	-100.0%
5) TOTAL, REVENUES			155,527.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			155,527.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	6,955,570.00	New
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	(6,955,570.00)	New

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			155,527.00	(6,955,570.00)	-4572.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,803,570.04	6,959,097.04	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,803,570.04	6,959,097.04	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,803,570.04	6,959,097.04	2.3%
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	6,959,097.04	0.00	-100.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	3,527.04	

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,924,083.87		
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	35,013.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,959,097.04		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,959,097.04		

Palm Springs Unified  
Riverside County

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

33 67173 00000  
Form :

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	155,527.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>155,527.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>155,527.00</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	6,955,570.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	6,955,570.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	(6,955,570.00)	New

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,656,099.31	1,500,000.00	-59.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,656,099.31</b>	<b>1,500,000.00</b>	<b>-59.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,656,099.31</b>	<b>1,500,000.00</b>	<b>-59.0%</b>

Unaudited Actuals  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	91,605,595.89		
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	807,582.47		
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			92,413,178.36		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,437,965.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	235,819.92		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,673,785.56		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			88,739,392.80		



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,170,891.76	(74,035,073.00)	-304.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,568,501.04	88,739,392.80	68.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,568,501.04	88,739,392.80	68.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,568,501.04	88,739,392.80	68.8%
2) Ending Balance, June 30 (E + F1e)			88,739,392.80	14,704,319.80	-83.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	88,739,392.80	0.00	-100.0%
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				14,704,319.80	

Unaudited Actuals  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,858,099.31	1,500,000.00	-59.0%
5) TOTAL REVENUES			3,858,099.31	1,500,000.00	-59.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,866,959.65	806,700.00	-56.8%
6) Capital Outlay		6000-6999	7,818,247.90	74,728,373.00	880.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,485,207.55	75,535,073.00	696.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,829,108.24)	(74,035,073.00)	1170.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	42,000,000.00	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			42,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	387,885.66	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Unaudited Actuals  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,479,073.99	806,700.00	-45.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,866,959.85</b>	<b>806,700.00</b>	<b>-56.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,855,621.38	1,000,000.00	-65.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,762,626.52	73,728,373.00	1448.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,618,247.90</b>	<b>74,728,373.00</b>	<b>880.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,485,207.55</b>	<b>75,535,073.00</b>	<b>696.3%</b>

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

Unaudited Actuals  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	42,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8981	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>42,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>42,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,648,232.65	2,901,300.00	-20.5%
<b>5) TOTAL, REVENUES</b>			<b>3,648,232.65</b>	<b>2,901,300.00</b>	<b>-20.5%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	516,225.16	450,000.00	-12.8%
5) Services and Other Operating Expenditures		5000-5999	1,376,695.77	1,140,625.00	-17.1%
6) Capital Outlay		6000-6999	7,183,955.51	12,790,000.00	78.0%
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%
<b>9) TOTAL, EXPENDITURES</b>			<b>9,078,876.44</b>	<b>14,380,625.00</b>	<b>58.4%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(5,428,643.79)</b>	<b>(11,479,325.00)</b>	<b>111.5%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,638.65	68,000.00	-12.7%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(75,638.65)</b>	<b>(68,000.00)</b>	<b>-12.7%</b>

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,504,282.44)	(11,545,325.00)	109.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,023,072.34	20,518,789.90	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,023,072.34	20,518,789.90	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,023,072.34	20,518,789.90	-21.2%
2) Ending Balance, June 30 (E + F1e)			20,518,789.90	8,973,464.90	-56.3%
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	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	20,518,789.90	6,988,968.00	-65.9%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		1,984,496.90	



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,934,117.32		
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	211,800.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,782.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
<b>10) TOTAL ASSETS</b>			<b>21,249,699.71</b>		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	855,271.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9810	75,638.65		
4) Current Loans		9840			
5) Deferred Revenue		9850	0.00		
6) Long-Term Liabilities		9860			
<b>7) TOTAL LIABILITIES</b>			<b>730,909.81</b>		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			20,518,789.90		

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	1,126,944.29	700,800.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	2,521,288.36	2,200,500.00	-12.7%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,648,232.65</b>	<b>2,901,300.00</b>	<b>-20.5%</b>
<b>TOTAL, REVENUES</b>			<b>3,648,232.65</b>	<b>2,901,300.00</b>	<b>-20.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	285,763.57	350,000.00	31.7%
Noncapitalized Equipment		4400	250,461.59	100,000.00	-60.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>516,225.16</b>	<b>450,000.00</b>	<b>-12.8%</b>

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	572.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,040,033.11	660,625.00	-36.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	336,090.66	480,000.00	42.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,376,695.77</b>	<b>1,140,625.00</b>	<b>-17.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	104,967.61	0.00	-100.0%
Land Improvements		6170	519,231.45	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,535,660.68	12,790,000.00	95.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,095.77	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,183,955.51</b>	<b>12,790,000.00</b>	<b>78.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,076,676.44</b>	<b>14,380,625.00</b>	<b>58.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	75,638.65	66,000.00	-12.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>75,638.65</b>	<b>66,000.00</b>	<b>-12.7%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(75,638.65)</b>	<b>(66,000.00)</b>	<b>-12.7%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,442.79	1,500.00	4.0%
5) TOTAL, REVENUES			1,442.79	1,500.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,442.79	1,500.00	4.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,442.79	1,500.00	4.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,428.77	31,871.58	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,428.77	31,871.58	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,428.77	31,871.58	4.7%
2) Ending Balance, June 30 (E + F1e)			31,871.56	33,371.58	4.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	31,871.56	33,429.00	4.9%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(57.44)	

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,601.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	269.72		
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			31,871.56		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			31,871.56		



Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,442.79	1,500.00	4.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,442.79</b>	<b>1,500.00</b>	<b>4.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,442.79</b>	<b>1,500.00</b>	<b>4.0%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	108,197.89	118,412.00	9.4%
4) Other Local Revenue		8600-8799	15,787,221.18	14,957,738.00	-5.3%
5) TOTAL, REVENUES			15,895,419.07	15,076,150.00	-5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	14,289,893.86	17,274,413.00	20.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,289,893.86	17,274,413.00	20.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,605,525.21	(2,198,263.00)	-236.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,691,763.46	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			1,691,763.46	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,297,288.67	(2,198,283.00)	-166.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,211,630.15	15,508,918.82	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,211,630.15	15,508,918.82	27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,211,630.15	15,508,918.82	27.0%
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	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	15,508,918.82		
d) Unappropriated Amount					
		9790		13,310,655.82	

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,508,918.82		
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			15,508,918.82		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,508,918.82		



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	108,197.89	118,412.00	9.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>108,197.89</b>	<b>118,412.00</b>	<b>9.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	12,132,725.35	14,450,695.00	19.1%
Unsecured Roll		8612	413,445.82	507,043.00	22.6%
Prior Years' Taxes		8613	1,497,386.18	0.00	-100.0%
Supplemental Taxes		8614	1,254,245.54	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8680	488,418.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,787,221.18</b>	<b>14,957,738.00</b>	<b>-5.3%</b>
<b>TOTAL, REVENUES</b>			<b>15,895,419.07</b>	<b>15,076,150.00</b>	<b>-5.2%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,330,000.00	5,845,000.00	9.7%
Bond Interest and Other Service Charges		7434	8,959,893.86	11,429,413.00	27.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>14,289,893.86</b>	<b>17,274,413.00</b>	<b>20.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>14,289,893.86</b>	<b>17,274,413.00</b>	<b>20.9%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
All Other Financing Sources		8979	1,691,763.46	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			1,691,763.46	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			1,691,763.46	0.00	-100.0%

Unaudited Actuals  
Self-Insurance Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,949,324.05	4,133,552.00	112.1%
5) TOTAL, REVENUES			1,949,324.05	4,133,552.00	112.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,757,574.92	3,879,366.00	40.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,757,574.92	3,879,366.00	40.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(808,250.87)	254,186.00	-131.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,955,570.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	6,955,570.00	New

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(808,250.87)	7,209,756.00	-992.0%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	4,401,355.36	3,593,104.49	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,401,355.36	3,593,104.49	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,401,355.36	3,593,104.49	-18.4%
2) Ending Net Assets, June 30 (E + F1e)					
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	3,593,104.49	11,065,666.00	208.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	(262,805.51)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,282,424.44		
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	44,763.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,540.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,335,727.97		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,742,623.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,742,623.48		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			3,593,104.49		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	227,788.28	410,000.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,721,346.77	3,723,552.00	116.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	189.02	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,949,324.05</b>	<b>4,133,552.00</b>	<b>112.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,949,324.05</b>	<b>4,133,552.00</b>	<b>112.1%</b>



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	242,345.00	230,000.00	-5.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,515,229.92	3,649,366.00	45.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,757,574.92</b>	<b>3,879,366.00</b>	<b>40.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,757,574.92</b>	<b>3,879,366.00</b>	<b>40.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	6,955,570.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	6,955,570.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	6,955,570.00	New

Unaudited Actuals  
 2007-08 Unaudited Actuals  
 Bond Interest and Redemption Fund  
 Analysis of Bonded Indebtedness

BOND DESCRIPTION		General Obligation Bonds 2007-08	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	201,015,000.00	201,015,000.00
Bonds from Acquired District			0.00
Bonds Sold		42,000,000.00	42,000,000.00
Subtotal		243,015,000.00	243,015,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		5,330,000.00	5,330,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	237,685,000.00	237,685,000.00
1. Restricted Balance, July 1	2007-08	12,211,630.15	12,211,630.15
2. Tax Receipts	2007-08	15,297,802.89	15,297,802.89
3. State and Federal Apportionments	2007-08	108,197.89	108,197.89
4. Other Designated Revenue	2007-08	2,181,181.75	2,181,181.75
5. Subtotal (Sum of lines 1 through 4)		29,798,812.68	29,798,812.68
6. Less: Actual Expenditures or Other Uses	2007-08	14,289,893.86	14,289,893.86
7. Restricted Balance, June 30 (Line 5 minus 6)	2007-08	15,508,918.82	15,508,918.82
8. Estimated Tax Receipts on the Unsecured Roll	2008-09	507,043.00	507,043.00
9. Estimated State and Federal Apportionments	2008-09	118,412.00	118,412.00
10. Other Estimated Revenue	2008-09		0.00
11. Subtotal (Sum of lines 7 through 10)		16,134,373.82	16,134,373.82
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2008-09	30,585,069.13	30,585,069.13
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2008-09	14,450,695.31	14,450,695.31
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2008-09	0.06007	0.06007
b) LEVIED	2008-09	0.06007	0.06007

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Lim ADA
<b>ELEMENTARY</b>						
1. General Education			15,455.82	15,462.00	15,462.00	15,462.00
a. Kindergarten	1,599.14	1,614.33				
b. Grades One through Three	5,305.61	5,309.31				
c. Grades Four through Six	5,184.80	5,176.15				
d. Grades Seven and Eight	3,359.34	3,339.67				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	6.93	8.10				
g. Community Day School						
2. Special Education						
a. Special Day Class	425.84	434.11	425.84	425.00	426.00	426.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.85	3.33	3.33	2.00	2.00	2.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	15,883.51	15,885.00	15,884.99	15,889.00	15,890.00	15,890.00
<b>HIGH SCHOOL</b>						
4. General Education			6,516.85	6,629.00	6,629.00	6,629.00
a. Grades Nine through Twelve	6,120.21	5,994.31				
b. Continuation Education	329.37	312.94				
c. Opportunity Schools and Full-day Opportunity Classes	59.17	56.89				
d. Home and Hospital	8.10	9.32				
e. Community Day School						
5. Special Education						
a. Special Day Class	261.29	254.74	261.29	261.00	265.00	265.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	4.55	5.31	5.31	4.00	6.00	6.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	6,782.69	6,633.51	6,783.45	6,894.00	6,900.00	6,900.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	7.42	8.98	7.42	7.00	7.00	7.00
b. High School	29.12	36.80	29.12	30.00	30.00	30.00
8. Special Education						
a. Special Day Class - Elementary	1.18	1.17	1.18	1.00	1.00	1.00
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	37.72	46.95	37.72	38.00	38.00	38.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,703.92	22,565.46	22,706.16	22,821.00	22,828.00	22,828.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Unaudited Actuals  
Average Daily Attendance

33 67173 000000  
Form 1

Palms Springs Unified  
Riverside County

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	3.93	4.96	4.96	6.00	6.00	6.00
14. Adults Enrolled, State Apportioned	287.08	299.66	299.66	285.00	285.00	285.00
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)	291.01	304.62	304.62	291.00	291.00	291.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	22,994.93	22,870.08	23,010.78	23,112.00	23,119.00	23,119.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	146,031.00	148,692.00	148,692.00	156,517.00	205,609.00	205,609.00
20. HIGH SCHOOL	99,747.00	99,748.00	99,748.00	105,556.00	168,365.00	168,365.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	245,778.00	248,440.00	248,440.00	262,073.00	373,974.00	373,974.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	52,870,592.00	8,381,000.00	61,251,592.00	1,526,347.00		62,777,939.00
Work in Progress	11,158,776.00	8,402,199.00	19,560,975.00	11,704,605.00	8,609,940.00	22,655,640.00
Total capital assets not being depreciated	64,029,368.00	16,783,199.00	80,812,567.00	13,230,952.00	8,609,940.00	85,433,579.00
Capital assets being depreciated:						
Land Improvements	730,959.00		730,959.00	1,960,973.00		2,691,932.00
Buildings	292,477,596.00		292,477,596.00	8,609,940.00		301,087,536.00
Equipment	9,257,527.00	955,246.00	10,212,773.00	1,505,496.00		11,718,269.00
Total capital assets being depreciated	302,468,082.00	955,246.00	303,421,328.00	12,076,409.00	0.00	315,497,737.00
Accumulated Depreciation for:						
Land Improvements	(17,884.00)	(14,619.00)	(32,503.00)			(32,503.00)
Buildings	(77,655,044.00)	(6,161,630.00)	(83,816,674.00)			(83,816,674.00)
Equipment	(5,462,765.00)	(988,634.00)	(6,451,399.00)			(6,451,399.00)
Total accumulated depreciation	(83,135,693.00)	(7,165,083.00)	(90,300,776.00)	0.00	0.00	(90,300,776.00)
Total capital assets being depreciated, net	219,330,389.00	(6,209,837.00)	213,120,552.00	12,076,409.00	0.00	225,186,961.00
Governmental activity capital assets, net	283,359,757.00	10,573,362.00	293,933,119.00	25,307,361.00	8,609,940.00	310,630,540.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	60.67%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$123,394,756.26
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	\$123,394,756.26
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.	6.17%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$2,490,203.61
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,840,663.50



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	85,458,873.03	301	1,043,177.83	303	84,415,695.40	305	810,378.27		307	93,605,319.13	309
2000 - Classified Salaries	25,598,879.14	311	532,490.94	313	25,064,188.20	315	504,229.79		317	24,559,958.41	319
3000 - Employee Benefits (Excluding 3800)	38,229,305.00	321	1,785,448.52	323	37,443,856.48	325	373,103.78		327	37,070,752.72	329
4000 - Books, Supplies Equip Replace. (6500)	12,282,816.14	331	88,050.49	333	12,214,765.65	335	5,804,228.22		337	6,410,537.43	339
5000 - Services... & (7300) Direct Support	22,789,819.29	341	273,809.18	343	22,516,010.11	345	8,895,107.08		347	13,620,903.05	349
<b>TOTAL</b>					<b>191,654,515.84</b>	<b>385</b>			<b>TOTAL</b>	<b>175,287,470.74</b>	<b>389</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per E.C. 41011	1100	379
2. Salaries of Instructional Aides Per E.C. 41011	2100	380
3. STRS	3101 & 3102	381
4. PERS	3201 & 3202	382
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	383
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	384
7. Unemployment Insurance	3501 & 3502	385
8. Workers' Compensation Insurance	3601 & 3602	386
9. OPEB, Active Employees (E.C. 41372)	3751 & 3752	387
10. Other Benefits (E.C. 22310)	3901 & 3902	388
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		389
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		390
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		391
14. TOTAL SALARIES AND BENEFITS		392
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 389) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372		60.67%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.67%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 389)	175,287,470.74
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals  
2007-08 Unaudited Actuals  
Schedule of Long-Term Liabilities

33 67173 0000000  
Form DEBT

Im Springs Unified  
Piedmont County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	201,015,000.00		201,015,000.00	42,000,000.00	5,330,000.00	237,685,000.00	5,845,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	617,700.00	(61,620.00)	556,080.00		256,806.00	299,274.00	262,952.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	731,039.00		731,039.00		731,039.00	0.00	
Compensated Absences Payable	717,967.00		717,967.00	847,220.00	717,967.00	847,220.00	
Governmental activities long-term liabilities	203,081,706.00	(61,620.00)	203,020,086.00	42,847,220.00	7,035,812.00	238,831,494.00	6,107,952.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2006-07 Actual</b>			<b>2007-08 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	117,642,182.92		117,642,182.92			123,394,756.26
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	22,951.31		22,951.31			23,055.03
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2006-07</b>			<b>Adjustments to 2007-08</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2007-08 data should tie to Principal Apportionment Attendance Software reports)	<b>2007-08 P2 Report</b>			<b>2008-09 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	22,703.92		22,703.92	22,821.00		22,821.00
2. ROC/P ADA (Form A, Line 12)			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	245,778.00		245,778.00	262,073.00		262,073.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			351.11			374.39
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			23,055.03			23,195.39
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			23,055.03			23,195.39
<b>C. LOCAL PROCEEDS OF TAXES</b>	<b>2007-08 Actual</b>			<b>2008-09 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	500,676.40		500,676.40	500,675.00		500,675.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,493.15		1,493.15	1,493.00		1,493.00
4. Secured Roll Taxes (Object 8041)	31,860,124.49		31,860,124.49	31,505,713.00		31,505,713.00
5. Unsecured Roll Taxes (Object 8042)	1,586,459.11		1,586,459.11	1,586,459.00		1,586,459.00
6. Prior Years' Taxes (Object 8043)	6,015,626.76		6,015,626.76	6,015,627.00		6,015,627.00
7. Supplemental Taxes (Object 8044)	2,693,977.01		2,693,977.01	2,791,620.00		2,791,620.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,462,179.09)		(7,462,179.09)	(7,501,294.00)		(7,501,294.00)
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8052)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	8,508,787.00		8,508,787.00	7,920,885.00		7,920,885.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,504,964.83	0.00	43,504,964.83	42,821,178.00	0.00	42,821,178.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	43,504,964.83	0.00	43,504,964.83	42,821,178.00	0.00	42,821,178.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,739,069.84			1,773,475.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,739,069.84			1,773,475.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	97,206,349.00		97,206,349.00	98,468,740.00		98,468,740.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(390,780.94)		(390,780.94)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	982,284.00		982,284.00	777,854.00		777,854.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	513,548.00		513,548.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	0.00		0.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	0.00		0.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 8350, Object 8311)	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 8350, Object 8319)	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8480)	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,370,928.00		6,370,928.00	5,959,992.00		5,959,992.00
35. Class Size Reduction, Grade 9 (Object 8435)	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	104,662,328.06	0.00	104,662,328.06	105,204,588.00	0.00	105,204,588.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	218,367.86		218,367.86	220,069.16		220,069.16
38. TOTAL STATE AID (Lines C36 plus C37)	104,880,693.92	0.00	104,880,693.92	105,424,655.16	0.00	105,424,655.16
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8789)	204,903,342.82		204,903,342.82	197,602,827.00		197,602,827.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8680 and 8682)	2,331,291.88		2,331,291.88	2,000,000.00		2,000,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,642,182.92			123,394,756.26
2. Inflation Adjustment			1.0442			1.0429
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0045			1.0061
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			123,394,756.26			129,473,390.49
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			43,504,984.83			42,821,178.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,768,603.60			2,783,446.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			81,628,881.27			88,425,887.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			81,628,881.27			88,425,887.49
7. Local Revenues In Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			1,440,097.34			1,341,973.09
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,945,062.17			44,163,151.09
8. State Aid In Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			80,188,763.93			87,083,714.40
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,945,062.17			
b. State Subventions (Line D8)			80,188,763.93			
c. Less: Excluded Appropriations (Line C23)			1,739,069.84			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			123,394,756.26			



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 6,551,776.97
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 153,197,202.40

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 4.28%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	7,808,342.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	2,281,319.71
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	64,603.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	867,946.91
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,968.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,024,181.16
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$480,629.78, minus [2nd prior year indirect cost rate of 5.72% times Line B18])	669,882.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,694,063.76

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	122,813,629.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,536,787.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,443,050.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,650,665.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,162,772.11
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	78,947.29
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,411,186.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	46,047.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,067,822.23
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,652,363.69
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,558,551.63
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	189,421,824.18

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 5.82%

**D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)**

(Line A10 divided by Line B18) 6.17%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	3,363,029.31		380,919.98	3,743,949.29
2. State Lottery Revenue	8560	2,836,206.45		455,138.64	3,291,345.09
3. Other Local Revenue	8600-8799	2,500.00		0.00	2,500.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(746,358.91)	746,358.91		0.00
6. Total Available (Sum Lines A1 through A5)		5,455,376.85	746,358.91	836,058.62	7,037,794.38
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	22,523.08			22,523.08
2. Classified Salaries	2000-2999	112,176.18			112,176.18
3. Employee Benefits	3000-3999	12,888.50			12,888.50
4. Books and Supplies	4000-4999	900,570.69		836,058.62	1,736,629.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,457,910.55	746,358.91		2,204,269.46
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	268,793.81			268,793.81
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,774,862.81	746,358.91	836,058.62	4,357,280.34
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,680,514.04	0.00	0.00	2,680,514.04

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.



Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	198,329,814.62
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	15,619,437.81
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,575,857.17
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	225,913.38
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	934,857.27
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	584,880.68
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	655,355.85
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,976,864.35
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				178,733,512.46
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				178,733,512.46

Section II - Expenditures Per ADA		2007-08 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,518.51
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	248,440.00 Divided by 700	354.91
C. Total ADA before adjustments (Lines A plus B)		22,873.42
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		22,873.42
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,814.03
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	162,740,605.59	7,089.52
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	162,740,605.59	7,089.52
B. Required effort (Line A.2 times 90%)	146,466,545.03	6,380.57
C. Current year expenditures (Line I.G and line II.F)	178,733,512.46	7,814.03
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
<b>Total charter school adjustments</b>	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	0.00	0.00

Instructional Goals Description	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported (Function 3600)
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	6,343,122.36	2,073,556.44	12,852,572.53	6,081,188.02	20,820,962.14	2,016.00	2,375,494.69	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten	2.71	2.71	2.71	2.71	9.00			
1110 Regular Education, K-12	947.43	947.43	947.43	947.43	955.14	955.14	3,002.00	
3100 Alternative Schools	15.20	15.20	15.20	15.20	20.00			
3200 Continuation Schools	8.00	8.00	8.00	8.00	11.00			
3300 Independent Study Centers	6.50	6.50	6.50	6.50	17.00			
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	142.00	142.00	142.00	142.00	125.30			
6000 ROC/P								
<b>Other Goals Description</b>								
7110 Nonagency - Educational	14.54	14.54	14.54	14.54	16.00			
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds Description</b>								
Adult Education (Fund 11)					10.88			
Child Development (Fund 12)					7.08			
Cafeteria (Funds 13 & 61)					108.37			
<b>C. Total Allocation Factors</b>	1,136.38	1,136.38	1,136.38	1,136.38	1,279.77	955.14	3,002.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	374,724.32	211,648.09	586,372.41	35,138.93	621,511.34	
1110	Regular Education, K-12	106,167,425.40	40,719,753.12	146,887,178.52	8,802,354.23	155,689,532.75	
3100	Alternative Schools	552,990.52	0.00	552,990.52	33,138.48	586,129.00	
3200	Continuation Schools	1,310,512.86	691,220.20	2,001,733.06	119,955.76	2,121,688.82	
3300	Independent Study Centers	1,032,261.87	371,506.63	1,403,768.50	84,122.17	1,487,890.67	
3400	Opportunity Schools	43,039.57	433,020.36	476,059.93	28,528.35	504,588.28	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	171,352.86	0.00	171,352.86	10,268.48	181,621.34	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	22,619,031.12	5,456,204.99	28,075,236.11	1,682,435.29	29,757,671.40	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	2,311,260.38	610,258.11	2,921,518.49	175,074.78	3,096,593.27	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services				170,335.11	170,335.11	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				440,680.98	440,680.98	
----	Other Outgo				1,207,770.65	1,207,770.65	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		2,055,300.67	2,055,300.67	799,054.95	2,854,355.62	
----	Indirects/Admin Charged to Other Funds				(390,554.63)	(390,554.63)	
----	<b>Total General Fund Expenditures</b>	134,582,598.90	50,548,912.17	185,131,511.07	11,379,516.79	198,329,814.60	

Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	374,724.32	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	374,724.32
1110	Regular Education, K-12	103,606,923.16	808,936.06	0.00	3,556.96	0.00	0.00	1,749,009.22			0.00	0.00	106,167,425.40
3100	Alternative Schools	552,990.52	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	552,990.52
3200	Continuation Schools	1,308,951.03	87.15	0.00	0.00	0.00	0.00	1,474.68			0.00	0.00	1,310,512.86
3300	Independent Study Centers	1,032,261.87	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,032,261.87
3400	Opportunity Schools	42,913.90	125.67	0.00	0.00	0.00	0.00	0.00			0.00	0.00	43,039.57
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3900	Vocational Education	160,444.58	10,844.23	0.00	0.00	64.05	0.00	0.00			0.00	0.00	171,352.86
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	17,022,504.79	1,051,931.24	0.00	0.00	2,780,746.14	1,741,074.06	0.00			22,774.89	0.00	22,619,031.12
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,573,428.42	422,763.14	2,981.01	7,526.87	193,430.01	0.00	861.93	0.00	0.00	64,269.00	46,000.00	2,311,260.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>125,675,142.59</b>	<b>2,394,687.49</b>	<b>2,981.01</b>	<b>10,083.83</b>	<b>2,974,240.20</b>	<b>1,741,074.06</b>	<b>1,751,345.83</b>	<b>0.00</b>	<b>0.00</b>	<b>87,043.89</b>	<b>46,000.00</b>	<b>134,582,598.90</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	65,224.39	146,423.70	0.00	211,648.09
1110	Regular Education, K-12	22,802,783.17	15,541,475.26	2,375,494.69	40,719,753.12
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	365,834.20	325,386.00	0.00	691,220.20
3300	Independent Study Centers	192,544.33	178,962.30	0.00	371,506.63
3400	Opportunity Schools	156,442.26	276,578.10	0.00	433,020.36
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,417,661.69	2,038,543.30	0.00	5,456,204.99
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	349,949.31	260,308.80	0.00	610,258.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		177,009.98		177,009.98
--	Child Development (Fund 12)	0.00	115,186.64	0.00	115,186.64
--	Cafeteria (Funds 13 and 61)		1,763,104.05		1,763,104.05
<b>Total Allocated Support Costs</b>		<b>27,350,439.35</b>	<b>20,822,978.13</b>	<b>2,375,494.69</b>	<b>50,548,912.17</b>

<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,162,772.11
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	64,603.00
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,946,649.01
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	2,596,047.31
5	Total Central Administration Costs in General Fund	11,770,071.43
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	134,582,598.90
2	Total Allocated Costs (from Form PCR, Column 2, Total)	50,548,912.17
3	Total Direct Charged and Allocated Costs in General Fund	185,131,511.07
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,067,822.23
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,652,363.69
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,558,551.63
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,278,737.55
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		196,410,248.62
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.99%



Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	170,335.11				170,335.11
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			440,680.98		440,680.98
Other Outgo (Objects 1000-7999)				1,207,770.65	1,207,770.65
<b>Total Other Costs</b>	<b>170,335.11</b>	<b>0.00</b>	<b>440,680.98</b>	<b>1,207,770.65</b>	<b>1,818,786.74</b>

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,545.44	5,797.44
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,797.44	6,126.44
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,797.44	6,126.44
b. Revenue Limit ADA	0033	22,706.16	22,821.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	131,637,600.23	139,811,487.24
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,278,809.00	1,351,580.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	437,629.00	439,753.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	133,354,038.23	141,602,820.24
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	133,354,038.23	134,017,157.16
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	48,625.00	369,747.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	756,267.00	799,802.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(707,642.00)	(430,055.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	132,646,396.23	133,587,102.16

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	35,221,678.97	34,900,293.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	35,221,678.97	34,900,293.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	97,424,717.26	98,686,809.16
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	218,367.86	220,069.16
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(218,367.86)	(220,069.16)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	97,206,349.40	98,466,740.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	97,206,349.40	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	83,035.00	327,934.00
46. California High School Exit Exam	9002	108,788.00	108,494.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	56,617.00	56,796.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		

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

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(24,801.00)	0.00	(390,554.63)				
Other Sources/Uses Detail					75,838.85	934,857.27		
Fund Reconciliation							3,787,229.71	5,581,807.54
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	211.00	0.00	32,531.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	535,297.76
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	24,499.00	0.00	61,096.23	0.00				
Other Sources/Uses Detail					6,186.27	0.00		
Fund Reconciliation							12,221.84	1,836,251.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	91.00	0.00	298,928.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							14,012.55	1,308,597.61
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					928,871.00	0.00		
Fund Reconciliation							445,828.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,000,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	235,819.92
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	75,838.85		
Fund Reconciliation							103,782.37	75,838.85
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 6900-8928	Interfund Transfers Out 7800-7829	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
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,540.01	0
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0
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
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0
<b>TOTALS</b>	<b>24,801.00</b>	<b>(24,801.00)</b>	<b>390,554.63</b>	<b>(390,554.63)</b>	<b>1,010,495.92</b>	<b>1,010,495.92</b>	<b>8,371,412.48</b>	<b>8,371,412</b>

Unaudited Actuals  
2007-08  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	30.0	29.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	3,002.0	399.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	399.0
C. ENTER total number of miles driven to/from school	021/022	460,004.0	483,723.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		168,247.73	0.00
B. Books & Supplies (Objects 4200, 4300 and 4400)		2,068.10	0.00
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,416.97	0.00
2. Insurance (Objects 5400 and 5450)		33,000.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		2,169,761.89	1,741,074.06
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	2,144,416.20	1,738,194.06
6. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)		0.00	0.00
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C8, D, D1, and E1)	096/095	2,375,494.69	1,741,074.06
G. Reconciliation Amounts (For CDE's use, LEAs, refer to instructions)			
1. Additions		0.00	0.00
2. Deductions		0.00	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	2,375,494.69	1,741,074.06
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		20,024.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)		0.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	2,355,470.69	1,741,074.06
K. Indirect Costs (Approved indirect cost rate of 5.72% times the sum of Line J minus Line D minus Line D1)		134,732.92	99,589.44
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,490,203.61	1,840,663.50