

# BOARD OF EDUCATION

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## 2009-2010 DISTRICT ADMINISTRATIVE TEAM

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### DEPUTY SUPERINTENDENT

*Linda Rondeau*

### INTERIM ASSISTANT SUPERINTENDENT

*Paul Disario, Business Services*

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Bonnie Mozer, After School Programs  
Katy Colbath, English Language Development  
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Traci Bonde-Coordinator of Data and Ed Technology*

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Linda LaCasse, Personnel*

### ASSISTANT DIRECTORS

*Michael Rodriguez, Maintenance and Grounds  
Chris Melodias, Network Systems*

# 2009-2010 SCHOOL ADMINISTRATIVE TEAMS

## ELEMENTARY SCHOOL PRINCIPALS/SUPERVISORS

FOOTHILL ELEMENTARY	Principal
HEIGHTS ELEMENTARY	Karen Clark, Principal
HIGHLANDS ELEMENTARY	Steve Ahonen, Principal
LOS MEDANOS ELEMENTARY	Angela Stevenson, Principal
PARKSIDE ELEMENTARY	Jeff Varner, Principal
STONEMAN ELEMENTARY	Donna Marshall, Principal
WILLOW COVE ELEMENTARY	Jan Kuhl, Principal
MARINA VISTA ELEMENTARY	Lynne Plunkett, Principal
MARTIN LUTHER KING PRESCHOOL	Karan Latimer, Coordinator

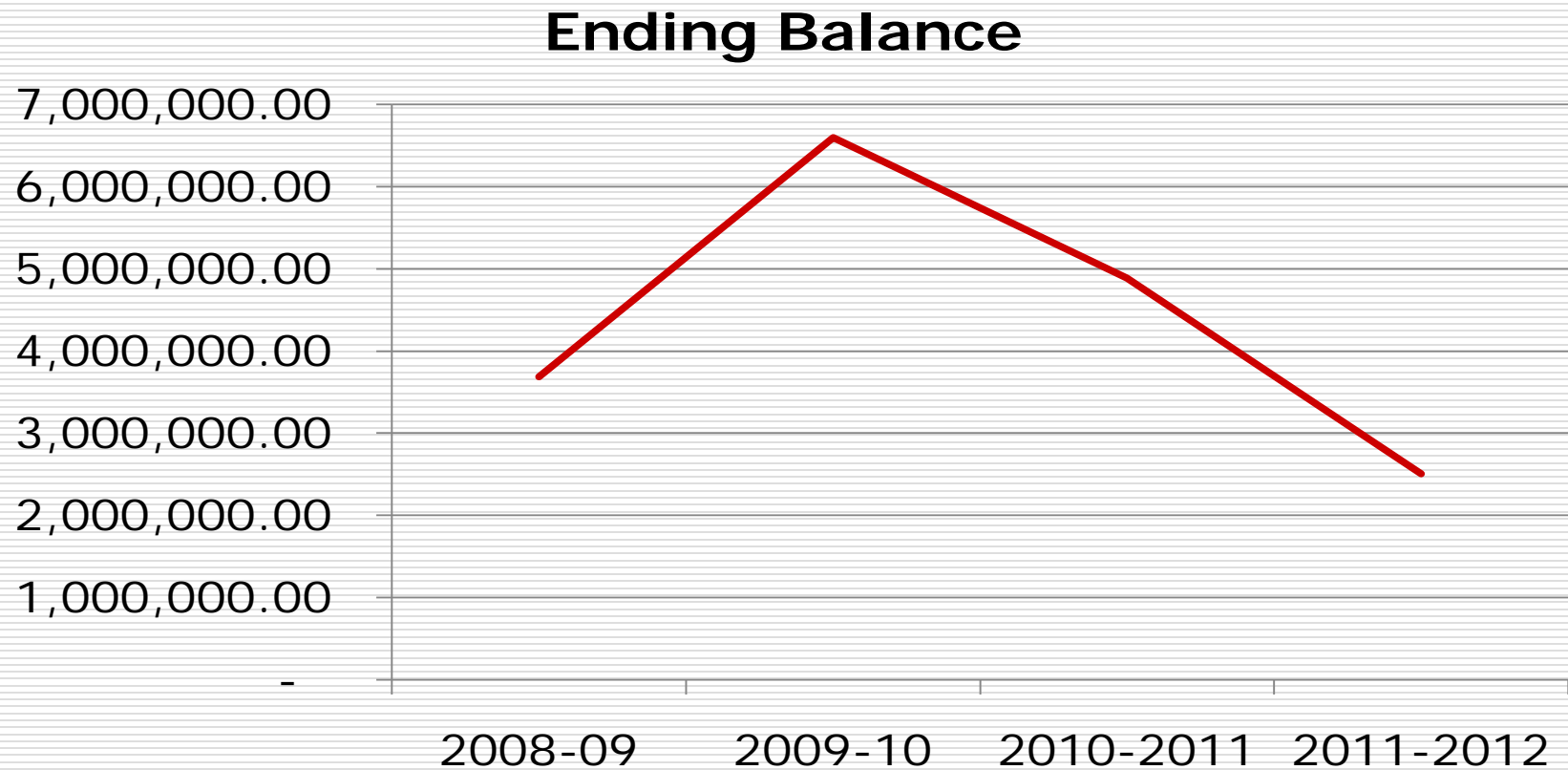
## SECONDARY SCHOOL PRINCIPALS

RANCHO MEDANOS JR. HIGH SCHOOL	Eric Peyko, Principal Bertha Gosha, Vice Principal
HILLVIEW JR. HIGH SCHOOL	Michelle Velasco, Principal Rene Molina, Vice Principal
PITTSBURG HIGH SCHOOL	Todd Whitmire, Principal Anthony Molina, Assistant Principal Kirsten Wollenweber, Assistant Principal Eileen Chen, Assistant Principal Jan Hamilton, Associate Principal
RIVERSIDE HIGH SCHOOL	Martha Strock, Principal
ADULT EDUCATION	Robert Beck, Principal Lynne Nicodemus, Vice Principal John Kane, Vice Principal

# Budget is Balanced 2009-2012

## Stimulus is a Key to Balancing

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Stimulus must be spent by 2011

# PITTSBURG UNIFIED SCHOOL DISTRICT

2000 RAILROAD AVENUE ☐ PITTSBURG ☐ CALIFORNIA 94565 ☐ (925) 473-2300, FAX (925) 473-4273

To: Board of Trustees  
From: Paul Disario  
Subject: 2009-2010 Budget Assumptions

## Introduction

The Pittsburg Unified School District must prepare, adopt, and file a budget with the State Superintendent of Public Instruction by July 1 of each year. The District's budget describes the expected revenues and the plans for using them during a fiscal year. The budget defines accountability of the governing board to the public and represents the mission statement, program goals and objectives expressed as a financial plan.

The Pittsburg Unified School District maintains ten funds, which include the General Fund and nine restricted revenue funds. The General Fund accounts for the general operations of the District and is comprised of unrestricted programs, restricted federal and state categorical programs, and special grants.

Due to the severe recession, this budget includes state revenue cuts of more than \$300 per student. These cuts are reflected in this budget.

The budget is balanced in 2009-2010 and 2010-2011 using federal stimulus dollars. In 2011-2012, most federal dollars are withdrawn. This means the district may have to make further cuts in 2011 for the 2011-2012 fiscal year.

PUSD  
PUSD

Paul Disario, *Interim Assistant Superintendent*  
*Business Services*  
(925) 473-4202

PITTSBURG UNIFIED SCHOOL DISTRICT  
2009-2010 BUDGET ASSUMPTION NARRATIVE

The budget development process began in January 2009 with an interpretation of the Governor's budget by School Services of California. It is updated to include the May Revisions presented by the Governor.

GENERAL FUND

REVENUES

Revenue Limit Sources

The 2009-2010 revenue limit calculation is based on the following information:

Actual Daily Attendance (ADA)	\$9,069
Approximate Amt/Student	\$5,094

Federal Revenues (8100-8299)

Federal Stimulus

- 2008-09 \$2.84 Million Revenue Limit Backfill
- 2009-10 \$1.20 Million Categorical Backfill
- 2009-10 \$2.1 Million IDEA (1.05 m backfill)

Title I is included at the new amounts provided by the federal government

Other Federal revenues (Title V, Special Education Local Assistance, Drug Free Schools Act, etc.) are based on prior year entitlements.

Other State Revenues (8300-8599)

Lottery income is estimated at \$109.50 per ADA. Restricted lottery is estimated \$11.50 per ADA

Home to School Transportation funding is reduced 20%.

Tier 3 categorical income is combined as general purpose revenue in the amount of \$3.3 million to support the instructional priorities of the Board.



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Other state revenues are based on the latest governor's budget proposals

Class size reduction income is based on option 2 for kindergarten and 25:1 for 1<sup>st</sup> & 2<sup>nd</sup> grade.

Special Education revenue is based on State Funding.

#### Other Local Income (8600-8799)

The amounts budgeted for Rentals and Leases and Interest are budgeted conservatively, and will be monitored and adjusted accordingly.

\$900,000 included for parcel tax income

\$2.0 million in RDA funds are included for each year. This is \$500,000 greater than in past years

### EXPENDITURES

#### 1000 - Certificated Salaries

2009-10-\$2.4 Million in certificated salaries are funded by Federal Stimulus (Revenue Limit Backfill) \$2.0 Million in certificated salaries are funded by a combination of Federal DEA funds and federal categorical backfill.

For 2010-2011 & 2011-2012 all federal stimulus and certificated salaries funded by Federal Stimulus revert to general purpose funding.

All certificated employees who qualify have been moved to the next step on the salary schedule, however, column jumps will not be known at time of budget adoption.

#### 2000 - Classified Salaries

All classified employees will be moved on the salary schedule.

#### 3000 - Employee Benefits

The District will use the prescribed rates as determined by employee contracts and the various agencies in calculating employee benefits, as well as a new calculation of 1% to fund retiree health benefits.



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4000 - Books and Supplies

Budgets for classroom supplies are per student as follows: elementary \$27.60; 6-8 \$36.11; High School \$50.81; Riverside \$63.66; Independent Study \$95.43.

5000 - Services and Other Operating Expenses

Utility budgets are based on the most current information.

6000 - Capital Outlay

At this time, there are no major changes to the unrestricted portion of this budget.

7000 - Other Outgo

Indirect cost rates are based on state rules. The indirect costs rate for 2009-10 is 3.97%.

Designations

\$400,000 for CSEA recently approved contracts.

\$300,000 for OPEB

Deferred Maintenance revenue and expense has been shifted to the general fund.

It should be understood that the budget is a “living” document and will be changed throughout the year.



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## GENERAL FUND INFORMATION

The District's proposed Adopted Budget reflects the steep decline in state school funding caused by the severe recession. For 2008-2009, school funding has been reduced by 11.43% or \$6.5 million less than what we are entitled to. For 2009-2010, the amount is reduced by 17.97% or \$10.6 million. Federal Stimulus Funding will help us through 2009-2010 and the 2010-11 Fiscal years. The Budget includes many program cuts.

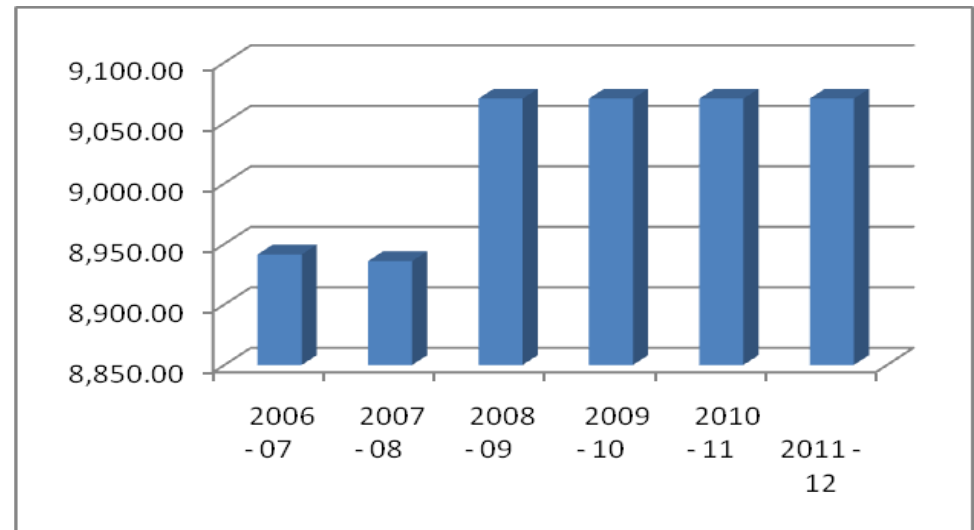


# Attendance History and Projections for 2009-2012

The most significant characteristic for determining District income is the calculation of the average number of students who are in school and in attendance on a daily basis. This average daily attendance, or ADA, is multiplied by the District's revenue limit per ADA to determine the total Revenue Limit income for the District. Pittsburg Unified School District has projected that the ADA for 2009-10 is 9,069, which is multiplied by the District's Revenue Limit income in the new fiscal year. Flat ADA has been incorporated in budget projections.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part of projecting the District's income. Even small fluctuations in the District's ADA can mean a gain or loss of tens of thousands of dollars in income. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue limit income matches the District's budgeted or revised projections.

**District revenues are generated based on actual attendance and not just the enrollment of students**



## DISTRICT ENROLLMENT

The California Basic Education Data System (CBEDS) is a statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Staffing and per pupil allocations are based on enrollment figures, not on ADA (Average Daily Attendance). Enrollment projections for regular K-12 students for 2009-10 are based on the District's (2008-2009) P-2 Period student population, advancing these pupils to the next grade level and estimating the incoming Kindergarten population.

The following chart provides 2008-2009 CBEDS enrollment by site for Pittsburg Unified School District as reported to the California Department of Education.

**CBEDS 2008-2009**

School	Grade	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
<a href="#">Foothill Elementary</a>		71	109	80	78	88	83								509
<a href="#">Heights Elementary</a>		88	100	93	106	98	88								573
<a href="#">Highlands Elementary</a>		111	108	92	110	117	110								648
<a href="#">Los Medanos Elementary</a>		104	116	121	96	110	105								652
<a href="#">Marina Vista Elementary</a>		111	92	80	76	75	91								525
<a href="#">Parkside Elementary</a>		119	106	104	86	88	86								589
<a href="#">Stoneman Elementary</a>		78	118	103	117	94	117								627
<a href="#">Willow Cove Elementary</a>		103	123	105	102	105	102								640
<a href="#">Hillview Junior High</a>								350	317	322	4				993
<a href="#">Rancho Medanos Junior High</a>								366	361	364					1091
<a href="#">Pittsburg Senior High</a>										1	680	657	589	529	2456
<a href="#">Riverside High (Continuation)</a>											1	10	63	153	227
<a href="#">District Non-Public Schools</a>		8	0	5	4	4	5	4	0	3	5	3	2	8	51
Totals		793	872	783	775	779	787	720	678	690	690	670	654	690	9581

## BOARD PRIORITIES

The Board using its new Categorical Flexibility, the new voter-approved Parcel Tax and Federal Stimulus Funds, established spending priorities.

In the event of a worsening economic situation, the Board established priorities, for further reductions will be utilized should they be necessary.

**Programs From 25 April 2009 Study Session Included in Budget**

<i>Program</i>	<i>Amount</i>
<i>Summer Intervention</i>	250,000.00
<i>Child Welfare Attendance Clerk</i>	45,000.00
<i>Benefits Specialist</i>	79,513.00
<i>2 Vice Principals Junior High</i>	236,966.00
<i>Lock Grant For Sites (Determined by site plan \$100/ADA)</i>	943,000.00
<i>Textbooks/Materials</i>	530,000.00
<i>Teacher Support (BTSA and PAR)</i>	100,000.00
<i>AP Honors High School Sections</i>	110,000.00
<i>2 Junior High Custodians</i>	86,000.00
<i>Grade 3 CSR</i>	303,600.00
<i>M&amp;O</i>	144,000.00
<i>Intervention</i>	430,955.00
<i>Elementary custodians</i>	234,000.00
<i>Total</i>	3,493,034.00

**1 Additional Staff Development Day is funded by Title I**

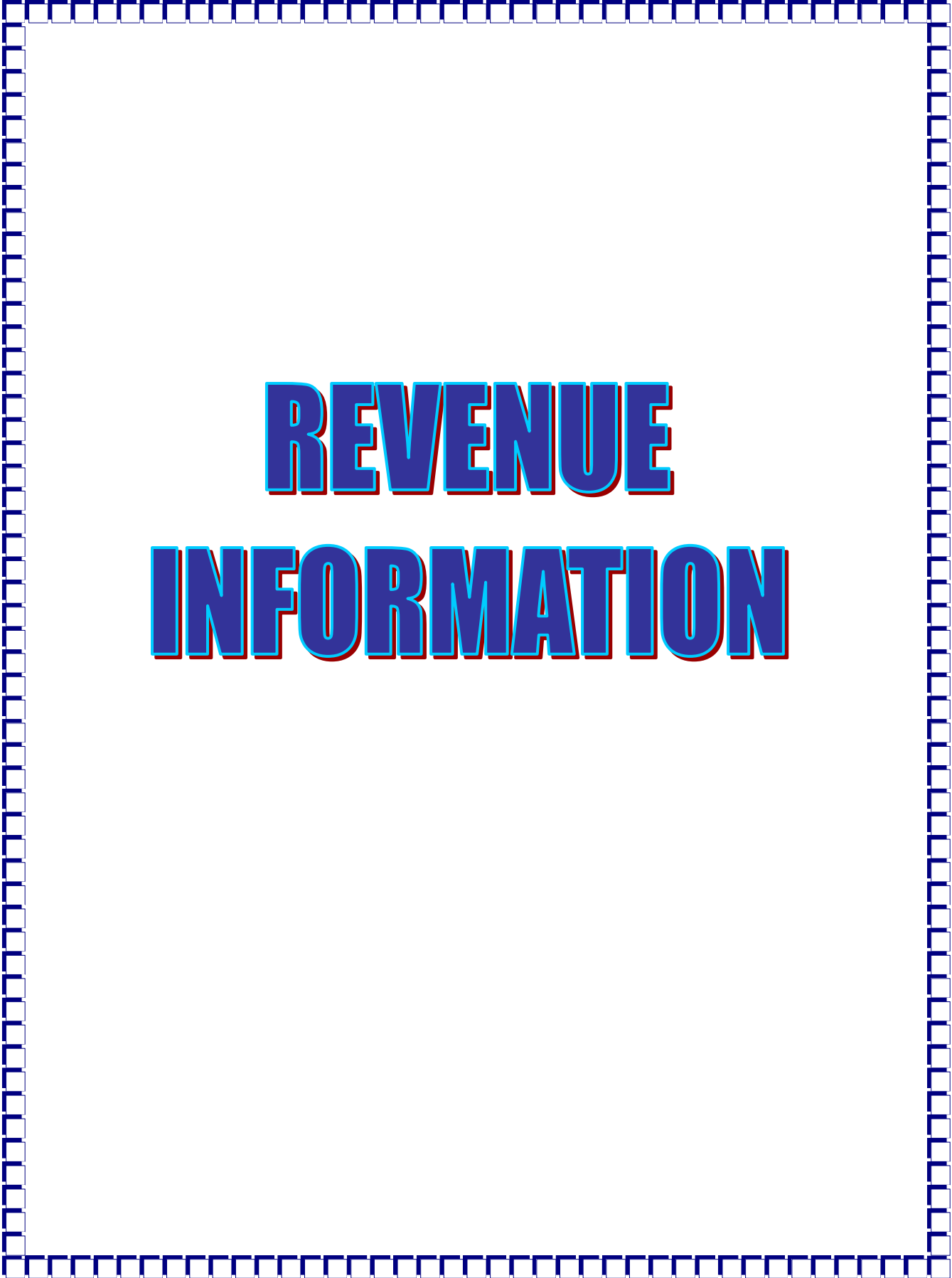
**1 Additional Staff Development Day is funded by IDEA**

**Results 10 June Board Budget Reductions Priority  
Low Number is 1st to be cut, if required**

<i><u>Program</u></i>	<i><u>Amount</u></i>
1 Professional Development (1 day) Shift to IDEA	250,000.00
2 Accountability associates	1,000,000.00
3 Professional Development (1 day)-cut	250,000.00
4 Purchasing clerk	55,584.00
5 4 Counselors	250,000.00
6 Grade 3 CSR	303,600.00
7 2 Junior High Custodians	86,000.00
8 5.5 Elementary Custodians	234,000.00
9 <u>Intervention (1/2, then all if required)</u>	<u>430,955.00</u>
Total	2,860,139.00
Do Not Cut	
SRO	100,000.00
1st and 2nd Grade CSR	429,000.00

PCD

11-Jun-09



# **REVENUE INFORMATION**

## GENERAL PURPOSE REVENUES, 2009-10

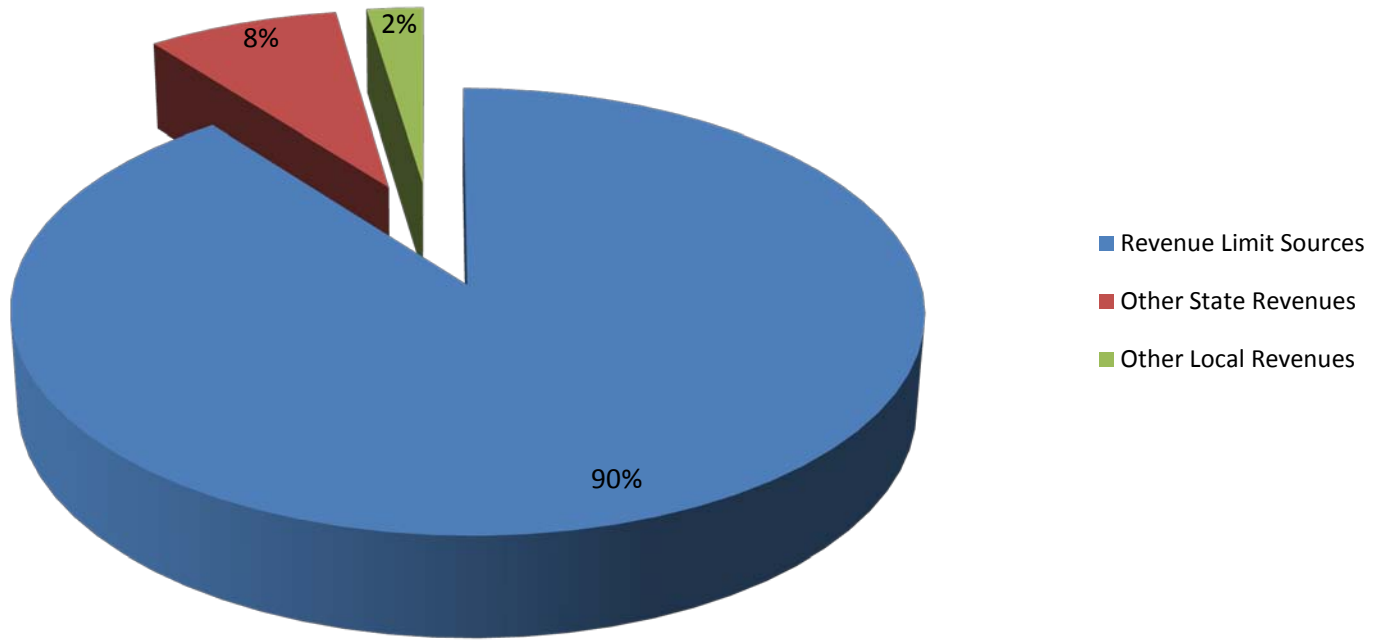
### **Most of the District's revenues are generated from the District's Revenue Limit**

The Governor's May Revision Proposal for the 2009-10 fiscal year has substantially reduced education funding for 2009-2010. Most of the District's General Fund revenue is generated from the District's Revenue Limit, which yields funds based on a state--determined dollar amount multiplied by the average number of students who are in attendance throughout the school year. Public education -unlike any other public agency---receives most of its revenue based on the population it serves.

The legislature has allowed flexibility within certain categorical programs.



### General Purpose Revenue 2009-2010



# Lottery Income and its History

The California State Lottery is projected to yield \$1,024,535, or approximately 1%, of the District's income in 2008-09. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy three textbooks per student, to buy four computers per classroom, or pay for the energy costs for one year.

Lottery income is not a stable source of income for the district, but instead has ranged from a low of \$77 per ADA in 1991-92 to a high of \$156 per ADA in 2005-06. Since the income is not consistent, the expenditures have also varied widely.

Lottery income is important,  
but it is only 1% of  
the District's total income

Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2009-10, it is projected that California school districts will receive \$109.50 per ADA in unrestricted funds and \$11.50 per ADA restricted for the instructional materials purchase.

\$109.50/Per Student

\$11.50/Per Student for Restricted Lottery.

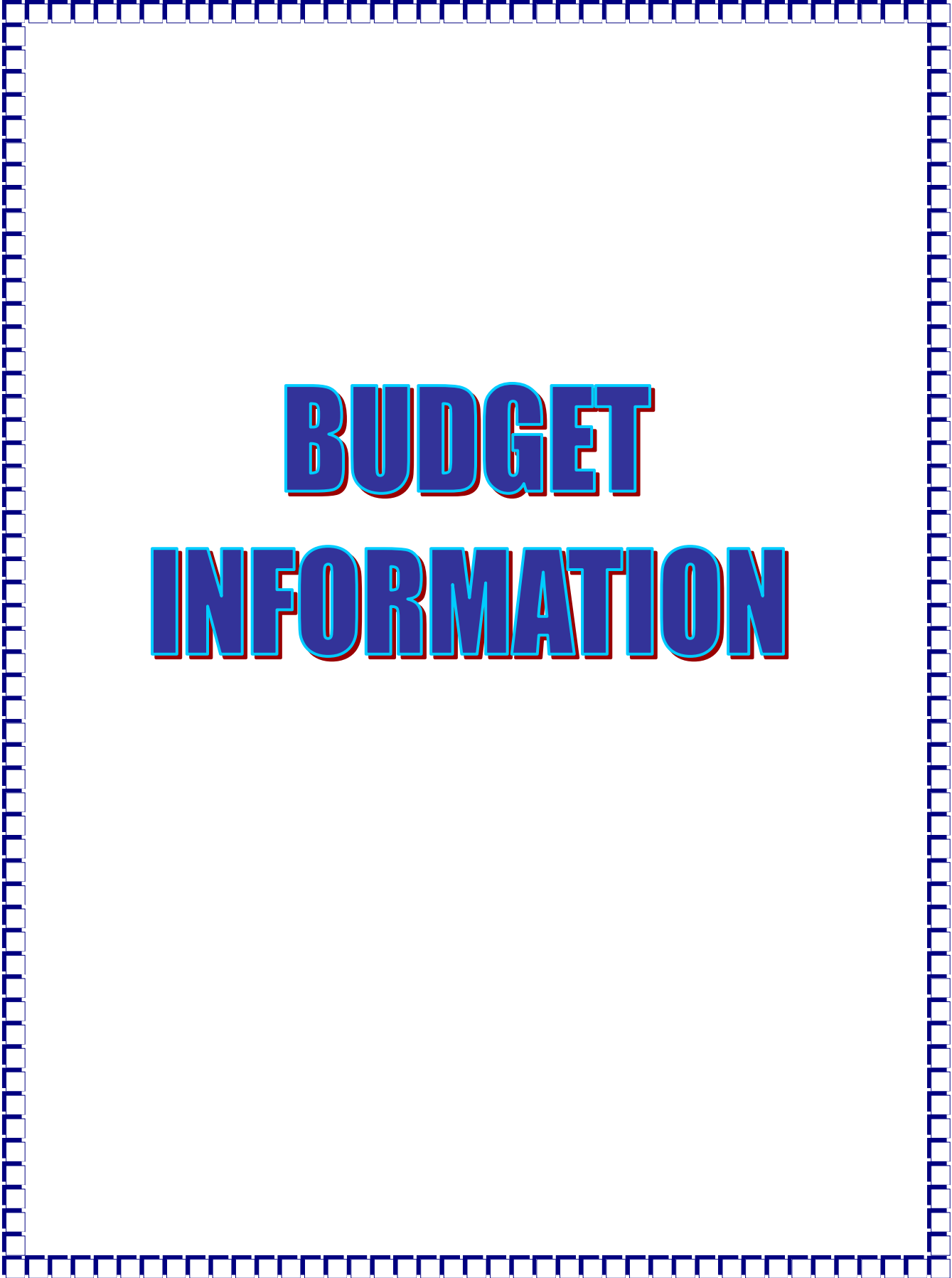
*Current and budgeted years are estimated and projected*

# Tier 3 k-12 Programs—Totally Flexible

## 19.84% Funding Reduction

<i>Program</i>	<i>09/10 Estimated Revenue</i>
<i>PE Tchr. Incentive</i>	<i>59,142.62</i>
<i>School Safety and Violence</i>	<i>113,951.30</i>
<i>Art &amp; Music Block Grant</i>	<i>129,846.70</i>
<i>CAHSEE Intensive Instruction</i>	<i>113,543.56</i>
<i>Supplemental School Counseling</i>	<i>243,929.82</i>
<i>GATE (Gifted and Talented Education)</i>	<i>60,828.41</i>
<i>Instructional Materials Realignment</i>	<i>527,697.04</i>
<i>PAR (Peer Assistance and Review)</i>	<i>24,248.05</i>
<i>Staff Mentoring</i>	<i>95,797.59</i>
<i>AB466 - Math and Reading Professional Development</i>	<i>21,217.05</i>
<i>GATES Reserve</i>	<i>8,488.82</i>
<i>Pupil Retention Block Grant</i>	<i>151,193.88</i>
<i>Teacher Credentialing</i>	<i>72,985.87</i>
<i>Professional Development Grant</i>	<i>602,598.85</i>
<i>SIP-School and Library Improvement Block Grant</i>	<i>546,498.55</i>
<i>Supplemental Hourly</i>	<i>566,466.05</i>
<i>Total</i>	<u><i>3,338,434.16</i></u>

These Programs will be added to General  
Purpose and not appear in 2009-2010



# **BUDGET INFORMATION**

## SCHOOL SITE ALLOCATIONS

Estimated Allocation		Title I	Title I Stim	EIA (LEP/SCE)	EIA (LEP/SCE)	Tier 3 Block	Total	TOTAL Per Pupil
		K-8	K-8	K-8	9-12	K-12		
Estimated Allocation		\$1,892,412	\$594,958	\$1,888,000		\$943,000		

Less Administration		\$213,182		\$226,560				
Less Indirect Costs		\$105,350	\$29,748	\$56,640				
Less Parent Involvement (5% of 1%)		\$946	\$297					
Less School Choice (Transportation)	10%	\$189,241	\$59,496					
Less Supplemental Ed Services (SES)	10%	\$189,241	\$59,496					
Less LEA Professional Development	10%	\$189,241	\$59,496					
Less Homeless Children Services		\$1,000						
Less Prof Dev for PI activities	5%	\$94,621						
<b>Adjusted Entitlement</b>		<b>\$909,590</b>	<b>\$386,425</b>	<b>\$1,604,800</b>		<b>\$943,000</b>		
Total Per Pupil Allocation to Sites		\$135	\$57	\$115	\$307	\$100		

SITE	Cbeds	Title I	Title I Stim	EIA	EIA	State Cat	Total	Per P
Foothill	509	\$68,610	\$29,148	\$58,535		\$50,900	\$207,193	\$407
Heights	573	\$77,237	\$32,813	\$65,895		\$57,300	\$233,245	\$407
Highlands	648	\$87,346	\$37,108	\$74,520		\$64,800	\$263,774	\$407
Los Medanos	652	\$87,886	\$37,337	\$74,980		\$65,200	\$265,403	\$407
Marina Vista	525	\$70,767	\$30,064	\$60,375		\$52,500	\$213,706	\$407
Parkside	589	\$79,394	\$33,729	\$67,735		\$58,900	\$239,758	\$407
Stoneman	527	\$71,036	\$30,179	\$60,605		\$52,700	\$214,520	\$407
Willow Cove	640	\$86,268	\$36,650	\$73,600		\$64,000	\$260,518	\$407
Hillview	993	\$133,850	\$56,864	\$114,195		\$99,300	\$404,210	\$407
Rancho Medanos	1092	\$147,195	\$62,534	\$125,580		\$109,200	\$444,509	\$407
Pittsburg High	2456				\$753,992	\$245,600	\$999,592	\$407
Riverside High	226				\$69,382	\$22,600	\$91,982	\$407

<b>TOTAL</b>	<b>9430</b>	<b>\$909,590</b>	<b>\$386,425</b>	<b>\$776,020</b>	<b>\$823,374</b>	<b>\$943,000</b>	<b>\$3,838,409</b>	
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## OTHER FUNDS

### ADULT EDUCATION FUND (11)

The Adult Education Fund is totally self-supporting. The California Education Code restricts the revenue generated in this fund solely to Adult Education related expenditures. The Adult Program has expanded its course of offerings to include fee-based classes. The Adult Program also provides course offerings for the Welfare Reform Program and participates in the Cal Works Program.

### CHILD DEVELOPMENT FUND (12)

The Child Development Fund is used to record federal, state and local revenues which are used to operate Child Development Programs. The Children's Center and State Preschool financial activity is recorded in this fund. This fund occasionally cannot meet its financial obligations and requires augmentation from the Unrestricted General Fund. This augmentation periodically includes absorption by the District of utility expenditures and administrative services.

### CHILD NUTRITION FUND (13)

The Child Nutrition Fund tracks revenues and expenditures generated by the Child Nutrition Services Department. Pittsburg Unified School District participates in the National School Breakfast, Lunch, After School Snack, and Summer Feeding Programs. These programs are governed by Federal and State Child Nutrition regulations.

Meal participation is tracked by a computerized point of sale system. The software tracks and updates student meal participation and prepayment records. It also generates reports as required by USDA and CDE program regulations. Permanent student identification numbers are used to track student meal participation and prepayments. Identification numbers are pulled from Aeries, the current student attendance software.

PHS has a brunch break midmorning where breakfast is offered. A la carte sales are offered to secondary students. A la carte beverages meet SB 677 requirements. A la carte food items are intended to supplement meals, not compete with the reimbursable meal.

### DEFERRED MAINTENANCE FUND (14)

The Deferred Maintenance Fund resources can only be used for approved projects as listed in the District's Five Year Deferred Maintenance Plan (FYDM), which requires the Board of Education and the State Office of Public School Construction's (OPSC) approval. Participation in this program requires the District to match State funds allocated to the school district.

### BUILDING FUND (21)

This fund is used to record the activity of the General Obligation Bond and Certificate of Participation transactions. Since 1996, the District's General Obligation Bond proceeds were expended on the construction projects as indicated below.

- Roof Replacement or Repairs
- Heating and Air Conditioning
- Professional Services (architect, inspectors, testing labs, DSA Fees)
- Plumbing (water fountains, restroom partitions, sewer systems)
- Electrical (transformers, clocks, bells, intercom, fire alarms, telephone)
- Technology (fiber optics, cable, servers, computer outlets, internet)
- Health and Safety (asbestos abatement, security systems)

In addition, General Obligation Bonds are being used for construction of the rebuild of Pittsburg High School.

## **CAPITAL FACILITIES FUND (25)**

The Capital Facilities Fund is used to record the fees collected from developers and individuals improving their property and Redevelopment Agency revenues. These funds are used for major facility projects within the District such as additional classroom (portables) and new construction of school facilities.

## **COUNTY SCHOOL FACILITIES FUND (35)**

The County School Facilities Fund is used to record the receipt of State building grants. In addition, all expenditures for related construction are recorded here. Other revenues are transferred into this fund for the District's required match for construction projects.

## **SPECIAL RESERVE FOR CAPITAL PROJECTS FUND (40)**

The Special Reserve for Capital Project Fund exists primarily to provide for the accumulation of monies for capital outlay purposes. Revenues from the sale or lease with option to purchase of real property is a major source of revenue to this fund.

## **BENEFITS FUND (71)**

The Board has created a Post Retirement Health Benefits fund.

## **FOUNDATION FUND (73)**

The Foundation Fund records the District's various scholarship resources. Numerous individuals have donated funds to the District for the purpose of providing the District's graduates with financial assistance and scholarships for higher education.



## CONCLUSION

The 2009-10 Adopted Budget includes the required 3% Economic Uncertainties Reserve. The Budget has been updated to May Revise 2 as presented by Governor Arnold Schwarzenegger. The 2009-10 projected beginning balance is based upon the projected ending balance for 2008-09. The actual beginning balance for the budget year will not be known until the Fall of 2009, after the 2008-09 fiscal records are closed and audited by the District's independent auditing firm. This data will impact the Adopted Budget and will be recorded in the First Interim Report of October 31, 2009. This budget document is meant to provide easy understanding of how Pittsburg Unified School District's Budget is directed by the educational and operational programs of the District, and to provide history of the changes in district resources and expenditures. It is also a policy document of the Board and Administration, providing linkage between the planning process and execution of those plans to school sites.

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	48,334,088.00	1,790,759.00	50,124,847.00	46,561,489.00	1,790,759.00	48,352,248.00	-3.5%
2) Federal Revenue		8100-8299	0.00	7,850,042.00	7,850,042.00	0.00	9,203,669.00	9,203,669.00	17.2%
3) Other State Revenue		8300-8599	4,220,212.00	10,413,293.00	14,633,505.00	6,594,721.00	6,713,477.00	13,308,198.00	-9.1%
4) Other Local Revenue		8600-8799	290,474.00	3,463,132.00	3,753,606.00	1,145,200.00	3,116,553.00	4,261,753.00	13.5%
5) TOTAL, REVENUES			52,844,774.00	23,517,226.00	76,362,000.00	54,301,410.00	20,824,458.00	75,125,868.00	-1.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	27,155,075.00	7,008,168.00	34,163,243.00	24,128,204.00	9,286,692.00	33,414,896.00	-2.2%
2) Classified Salaries		2000-2999	5,953,168.00	4,639,271.00	10,592,439.00	5,528,008.00	4,379,581.00	9,907,589.00	-6.5%
3) Employee Benefits		3000-3999	11,914,915.00	4,069,766.00	15,984,681.00	10,299,059.00	4,978,719.00	15,277,778.00	-4.4%
4) Books and Supplies		4000-4999	999,908.00	4,494,341.00	5,494,249.00	1,320,077.00	4,226,360.00	5,546,437.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	5,125,732.00	6,778,580.00	11,904,312.00	6,314,231.00	6,146,514.00	12,460,745.00	4.7%
6) Capital Outlay		6000-6999	212,402.00	386,282.00	598,684.00	37,121.00	247,768.00	284,889.00	-52.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(612,827.00)	317,630.00	(295,197.00)	(826,363.00)	429,072.00	(397,291.00)	34.6%
9) TOTAL, EXPENDITURES			50,764,373.00	27,694,038.00	78,458,411.00	46,816,337.00	29,694,706.00	76,511,043.00	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,080,401.00	(4,176,812.00)	(2,096,411.00)	7,485,073.00	(8,870,248.00)	(1,385,175.00)	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000,000.00	8,559.00	1,008,559.00	2,000,000.00	0.00	2,000,000.00	98.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,700,928.00)	3,700,928.00	0.00	(5,650,375.00)	5,650,375.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,700,928.00)	3,709,487.00	1,008,559.00	(3,950,375.00)	5,650,375.00	1,700,000.00	68.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(620,527.00)	(467,325.00)	(1,087,852.00)	3,534,698.00	(3,219,873.00)	314,825.00	-128.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,684,917.83	5,552,971.06	9,237,888.89	3,064,390.83	5,085,646.06	8,150,036.89	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,684,917.83	5,552,971.06	9,237,888.89	3,064,390.83	5,085,646.06	8,150,036.89	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,684,917.83	5,552,971.06	9,237,888.89	3,064,390.83	5,085,646.06	8,150,036.89	-11.8%
2) Ending Balance, June 30 (E + F1e)			3,064,390.83	5,085,646.06	8,150,036.89	6,599,088.83	1,865,773.06	8,464,861.89	3.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,469,321.00	2,469,321.00	0.00	7,444.00	7,444.00	-99.7%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,353,752.00	0.00	2,353,752.00	2,304,331.29	0.00	2,304,331.29	-2.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	700,000.00	0.00	700,000.00	500,000.00	0.00	500,000.00	-28.6%
Textbooks	1100	9780				500,000.00		500,000.00	
Retiree Benefits	1100	9780	300,000.00		300,000.00				
CSEA Settlement	1100	9780	400,000.00		400,000.00				
c) Undesignated Amount		9790	(14,361.17)	2,616,325.06	2,601,963.89				
d) Unappropriated Amount		9790				3,794,757.54	1,858,329.06	5,653,086.60	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	41,488,463.00	0.00	41,488,463.00	38,910,599.00	0.00	38,910,599.00	-6.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	140,231.00	0.00	140,231.00	140,231.00	0.00	140,231.00	0.0%
Timber Yield Tax		8022	61.00	0.00	61.00	61.00	0.00	61.00	0.0%
Other Subventions/In-Lieu Taxes		8029	646.00	0.00	646.00	646.00	0.00	646.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,187,716.00	0.00	5,187,716.00	5,187,716.00	0.00	5,187,716.00	0.0%
Unsecured Roll Taxes		8042	410,453.00	0.00	410,453.00	410,453.00	0.00	410,453.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,231,110.00	0.00	1,231,110.00	1,231,110.00	0.00	1,231,110.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,345,296.00	0.00	1,345,296.00	2,154,612.00	0.00	2,154,612.00	60.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>49,803,976.00</b>	<b>0.00</b>	<b>49,803,976.00</b>	<b>48,035,428.00</b>	<b>0.00</b>	<b>48,035,428.00</b>	<b>-3.6%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,790,759.00)		(1,790,759.00)	(1,790,759.00)		(1,790,759.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,790,759.00	1,790,759.00		1,790,759.00	1,790,759.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	320,871.00	0.00	320,871.00	316,820.00	0.00	316,820.00	-1.3%
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>48,334,088.00</b>	<b>1,790,759.00</b>	<b>50,124,847.00</b>	<b>46,561,489.00</b>	<b>1,790,759.00</b>	<b>48,352,248.00</b>	<b>-3.5%</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	1,124,442.00	1,124,442.00	0.00	3,165,773.00	3,165,773.00	181.5%
Special Education Discretionary Grants		8182	0.00	109,314.00	109,314.00	0.00	271,110.00	271,110.00	148.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		6,495,207.00	6,495,207.00		5,650,797.00	5,650,797.00	-13.0%
Vocational and Applied Technology Education	3500-3699	8290		76,218.00	76,218.00		69,674.00	69,674.00	-8.6%
Safe and Drug Free Schools	3700-3799	8290		30,702.00	30,702.00		31,315.00	31,315.00	2.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	14,159.00	14,159.00	0.00	15,000.00	15,000.00	5.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>7,850,042.00</b>	<b>7,850,042.00</b>	<b>0.00</b>	<b>9,203,669.00</b>	<b>9,203,669.00</b>	<b>17.2%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	562,872.00		562,872.00	0.00		0.00	-100.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		63,668.00	63,668.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		842,584.00	842,584.00		674,067.00	674,067.00	-20.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		1,749,539.00	1,749,539.00		1,749,539.00	1,749,539.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,425,687.00	0.00	2,425,687.00	1,725,685.00	0.00	1,725,685.00	-28.9%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,179,724.00	169,265.00	1,348,989.00	1,179,724.00	169,265.00	1,348,989.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		135,906.00	135,906.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		251,092.00	251,092.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		552,331.00	552,331.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		26,250.00	26,250.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		45,708.00	45,708.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		158,252.00	158,252.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		76,393.00	76,393.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		630,728.00	630,728.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		572,010.00	572,010.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		2,016,000.00	2,016,000.00		2,067,700.00	2,067,700.00	2.6%
All Other State Revenue	All Other	8590	51,929.00	3,123,567.00	3,175,496.00	3,689,312.00	2,052,906.00	5,742,218.00	80.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,220,212.00</b>	<b>10,413,293.00</b>	<b>14,633,505.00</b>	<b>6,594,721.00</b>	<b>6,713,477.00</b>	<b>13,308,198.00</b>	<b>-9.1%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	900,000.00	0.00	900,000.00	New
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,000.00	0.00	65,000.00	77,700.00	0.00	77,700.00	19.5%
Interest		8660	200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	275,193.00	275,193.00	0.00	27,000.00	27,000.00	-90.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,474.00	123,386.00	148,860.00	17,500.00	25,000.00	42,500.00	-71.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,064,553.00	3,064,553.00		3,064,553.00	3,064,553.00	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>			290,474.00	3,463,132.00	3,753,606.00	1,145,200.00	3,116,553.00	4,261,753.00	13.5%
<b>TOTAL, REVENUES</b>			52,844,774.00	23,517,226.00	76,362,000.00	54,301,410.00	20,824,458.00	75,125,868.00	-1.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	23,122,576.00	5,669,477.00	28,792,053.00	20,396,227.00	7,484,640.00	27,880,867.00	-3.2%
Certificated Pupil Support Salaries		1200	1,369,210.00	626,653.00	1,995,863.00	752,923.00	1,180,649.00	1,933,572.00	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,662,889.00	712,038.00	3,374,927.00	2,866,530.00	621,403.00	3,487,933.00	3.3%
Other Certificated Salaries		1900	400.00	0.00	400.00	112,524.00	0.00	112,524.00	28031.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,155,075.00</b>	<b>7,008,168.00</b>	<b>34,163,243.00</b>	<b>24,128,204.00</b>	<b>9,286,692.00</b>	<b>33,414,896.00</b>	<b>-2.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	93,878.00	1,984,230.00	2,078,108.00	156,534.00	1,597,818.00	1,754,352.00	-15.6%
Classified Support Salaries		2200	2,533,012.00	1,769,765.00	4,302,777.00	2,007,573.00	1,984,828.00	3,992,401.00	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	553,054.00	231,251.00	784,305.00	536,010.00	239,159.00	775,169.00	-1.2%
Clerical, Technical and Office Salaries		2400	2,195,531.00	429,858.00	2,625,389.00	2,314,070.00	352,775.00	2,666,845.00	1.6%
Other Classified Salaries		2900	577,693.00	224,167.00	801,860.00	513,821.00	205,001.00	718,822.00	-10.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,953,168.00</b>	<b>4,639,271.00</b>	<b>10,592,439.00</b>	<b>5,528,008.00</b>	<b>4,379,581.00</b>	<b>9,907,589.00</b>	<b>-6.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,261,293.00	586,755.00	2,848,048.00	1,875,901.00	746,988.00	2,622,889.00	-7.9%
PERS		3201-3202	540,322.00	431,483.00	971,805.00	554,581.00	422,603.00	977,184.00	0.6%
OASDI/Medicare/Alternative		3301-3302	808,782.00	441,256.00	1,250,038.00	742,791.00	454,036.00	1,196,827.00	-4.3%
Health and Welfare Benefits		3401-3402	6,024,943.00	1,941,621.00	7,966,564.00	5,463,677.00	2,565,978.00	8,029,655.00	0.8%
Unemployment Insurance		3501-3502	99,963.00	36,752.00	136,715.00	73,422.00	40,433.00	113,855.00	-16.7%
Workers' Compensation		3601-3602	1,474,091.00	521,868.00	1,995,959.00	1,114,920.00	518,056.00	1,632,976.00	-18.2%
OPEB, Allocated		3701-3702	516,000.00	0.00	516,000.00	284,928.00	130,234.00	415,162.00	-19.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	177,521.00	110,031.00	287,552.00	188,839.00	100,391.00	289,230.00	0.6%
Other Employee Benefits		3901-3902	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,914,915.00</b>	<b>4,069,766.00</b>	<b>15,984,681.00</b>	<b>10,299,059.00</b>	<b>4,978,719.00</b>	<b>15,277,778.00</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,333,357.00	1,333,357.00	0.00	155,788.00	155,788.00	-88.3%
Books and Other Reference Materials		4200	9,033.00	196,490.00	205,523.00	18,700.00	77,582.00	96,282.00	-53.2%
Materials and Supplies		4300	935,609.00	2,709,953.00	3,645,562.00	1,121,673.00	3,904,338.00	5,026,011.00	37.9%
Noncapitalized Equipment		4400	55,266.00	254,541.00	309,807.00	179,704.00	88,652.00	268,356.00	-13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>999,908.00</b>	<b>4,494,341.00</b>	<b>5,494,249.00</b>	<b>1,320,077.00</b>	<b>4,226,360.00</b>	<b>5,546,437.00</b>	<b>0.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	83,089.00	3,582,994.00	3,666,083.00	83,089.00	4,033,514.00	4,116,603.00	12.3%
Travel and Conferences		5200	80,214.00	310,346.00	390,560.00	90,066.00	102,655.00	192,721.00	-50.7%
Dues and Memberships		5300	25,846.00	5,565.00	31,411.00	30,161.00	3,000.00	33,161.00	5.6%
Insurance		5400 - 5450	625,000.00	20,000.00	645,000.00	625,000.00	0.00	625,000.00	-3.1%
Operations and Housekeeping Services		5500	2,497,515.00	0.00	2,497,515.00	2,478,923.00	0.00	2,478,923.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,237.00	746,396.00	875,633.00	767,068.00	302,119.00	1,069,187.00	22.1%
Transfers of Direct Costs		5710	57,753.00	(57,753.00)	0.00	38,468.00	(38,468.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,750.00)	(41,812.00)	(44,562.00)	(2,840.00)	(8,000.00)	(10,840.00)	-75.7%
Professional/Consulting Services and Operating Expenditures		5800	1,320,429.00	2,195,328.00	3,515,757.00	1,944,966.00	1,730,666.00	3,675,632.00	4.5%
Communications		5900	309,399.00	17,516.00	326,915.00	259,330.00	21,028.00	280,358.00	-14.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,125,732.00</b>	<b>6,778,580.00</b>	<b>11,904,312.00</b>	<b>6,314,231.00</b>	<b>6,146,514.00</b>	<b>12,460,745.00</b>	<b>4.7%</b>



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,976.00	97,107.00	100,083.00	0.00	95,000.00	95,000.00	-5.1%
Buildings and Improvements of Buildings		6200	0.00	205,436.00	205,436.00	5,000.00	115,000.00	120,000.00	-41.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Equipment		6400	59,426.00	73,739.00	133,165.00	30,921.00	27,768.00	58,689.00	-55.9%
Equipment Replacement		6500	0.00	10,000.00	10,000.00	1,200.00	10,000.00	11,200.00	12.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>212,402.00</b>	<b>386,282.00</b>	<b>598,684.00</b>	<b>37,121.00</b>	<b>247,768.00</b>	<b>284,889.00</b>	<b>-52.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>16,000.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>16,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(317,628.00)	317,630.00	2.00	(429,072.00)	429,072.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(295,199.00)	0.00	(295,199.00)	(397,291.00)	0.00	(397,291.00)	34.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(612,827.00)</b>	<b>317,630.00</b>	<b>(295,197.00)</b>	<b>(826,363.00)</b>	<b>429,072.00</b>	<b>(397,291.00)</b>	<b>34.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>50,764,373.00</b>	<b>27,694,038.00</b>	<b>78,458,411.00</b>	<b>46,816,337.00</b>	<b>29,694,706.00</b>	<b>76,511,043.00</b>	<b>-2.5%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	8,559.00	1,008,559.00	2,000,000.00	0.00	2,000,000.00	98.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	8,559.00	1,008,559.00	2,000,000.00	0.00	2,000,000.00	98.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	300,000.00	0.00	300,000.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,028,653.00)	5,028,653.00	0.00	(5,650,375.00)	5,650,375.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,936.00	(4,936.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	522,178.00	(522,178.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	800,611.00	(800,611.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,700,928.00)	3,700,928.00	0.00	(5,650,375.00)	5,650,375.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(2,700,928.00)	3,709,487.00	1,008,559.00	(3,950,375.00)	5,650,375.00	1,700,000.00	68.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	349,448.00	384,497.00	10.0%
3) Other State Revenue		8300-8599	2,805,964.00	2,284,842.00	-18.6%
4) Other Local Revenue		8600-8799	159,312.00	200,191.00	25.7%
5) TOTAL, REVENUES			3,314,724.00	2,869,530.00	-13.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,816,656.00	726,662.00	-60.0%
2) Classified Salaries		2000-2999	284,560.00	242,174.00	-14.9%
3) Employee Benefits		3000-3999	469,139.00	338,601.00	-27.8%
4) Books and Supplies		4000-4999	190,082.00	186,929.00	-1.7%
5) Services and Other Operating Expenditures		5000-5999	575,816.00	453,360.00	-21.3%
6) Capital Outlay		6000-6999	1,126,746.00	1,040,869.00	-7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,199.00	227,291.00	46.5%
9) TOTAL, EXPENDITURES			4,618,198.00	3,215,886.00	-30.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(1,303,474.00)	(346,356.00)	-73.4%
<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	8,559.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,559.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,312,033.00)	(346,356.00)	-73.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,448,794.83	1,136,761.83	-53.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,448,794.83	1,136,761.83	-53.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,448,794.83	1,136,761.83	-53.6%
2) Ending Balance, June 30 (E + F1e)			1,136,761.83	790,405.83	-30.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	5,000.00	0.00	-100.0%
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	1,104,088.00	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			27,673.83		
d) Unappropriated Amount				790,405.83	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	24,345.00	14,049.00	-42.3%
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	325,103.00	370,448.00	13.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>349,448.00</b>	<b>384,497.00</b>	<b>10.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	2,710,905.00	2,284,842.00	-15.7%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	95,059.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,805,964.00</b>	<b>2,284,842.00</b>	<b>-18.6%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	150,000.00	192,191.00	28.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,312.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>159,312.00</b>	<b>200,191.00</b>	<b>25.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,314,724.00</b>	<b>2,869,530.00</b>	<b>-13.4%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,477,722.00	431,351.00	-70.8%
Certificated Pupil Support Salaries		1200	38,525.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	300,409.00	295,311.00	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,816,656.00</b>	<b>726,662.00</b>	<b>-60.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	42,059.00	31,499.00	-25.1%
Classified Support Salaries		2200	93,224.00	81,156.00	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	132,277.00	129,519.00	-2.1%
Other Classified Salaries		2900	17,000.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>284,560.00</b>	<b>242,174.00</b>	<b>-14.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	143,155.00	54,600.00	-61.9%
PERS		3201-3202	26,831.00	27,225.00	1.5%
OASDI/Medicare/Alternative		3301-3302	47,148.00	30,559.00	-35.2%
Health and Welfare Benefits		3401-3402	146,975.00	170,479.00	16.0%
Unemployment Insurance		3501-3502	6,154.00	2,832.00	-54.0%
Workers' Compensation		3601-3602	92,147.00	36,590.00	-60.3%
OPEB, Allocated		3701-3702	0.00	9,658.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,729.00	6,658.00	-1.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>469,139.00</b>	<b>338,601.00</b>	<b>-27.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	38,388.00	21,000.00	-45.3%
Books and Other Reference Materials		4200	36,184.00	36,000.00	-0.5%
Materials and Supplies		4300	111,462.00	129,929.00	16.6%
Noncapitalized Equipment		4400	4,048.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>190,082.00</b>	<b>186,929.00</b>	<b>-1.7%</b>



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	151,138.00	0.00	-100.0%
Travel and Conferences		5200	67,668.00	115,305.00	70.4%
Dues and Memberships		5300	3,000.00	1,500.00	-50.0%
Insurance		5400-5450	2,000.00	2,000.00	0.0%
Operations and Housekeeping Services		5500	85,500.00	95,500.00	11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,997.00	24,800.00	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,750.00	3,840.00	2.4%
Professional/Consulting Services and Operating Expenditures		5800	190,763.00	160,415.00	-15.9%
Communications		5900	45,000.00	50,000.00	11.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>575,816.00</b>	<b>453,360.00</b>	<b>-21.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,130.00	0.00	-100.0%
Land Improvements		6170	430,000.00	1,036,989.00	141.2%
Buildings and Improvements of Buildings		6200	662,989.00	0.00	-100.0%
Equipment		6400	27,627.00	3,880.00	-86.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,126,746.00</b>	<b>1,040,869.00</b>	<b>-7.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect 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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	155,199.00	227,291.00	46.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,199.00	227,291.00	46.5%
TOTAL, EXPENDITURES			4,618,198.00	3,215,886.00	-30.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,559.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,559.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(8,559.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,592,765.00	1,487,608.00	-6.6%
4) Other Local Revenue		8600-8799	25,632.00	0.00	-100.0%
5) TOTAL, REVENUES			1,618,397.00	1,487,608.00	-8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	457,744.00	461,197.00	0.8%
2) Classified Salaries		2000-2999	398,810.00	602,551.00	51.1%
3) Employee Benefits		3000-3999	409,728.00	423,860.00	3.4%
4) Books and Supplies		4000-4999	91,836.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	182,327.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,400.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,547,845.00	1,487,608.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			70,552.00	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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,552.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,043.76	74,595.76	1744.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,043.76	74,595.76	1744.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,043.76	74,595.76	1744.7%
2) Ending Balance, June 30 (E + F1e)			74,595.76	74,595.76	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	1,431.00	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			73,164.76		
d) Unappropriated Amount				74,595.76	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	756,333.00	782,025.00	3.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	479,951.00	370,202.00	-22.9%
All Other State Revenue	All Other	8590	356,481.00	335,381.00	-5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			1,592,765.00	1,487,608.00	-6.6%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	25,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	632.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,632.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,618,397.00	1,487,608.00	-8.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	357,649.00	362,096.00	1.2%
Certificated Pupil Support Salaries		1200	500.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,595.00	99,101.00	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>457,744.00</b>	<b>461,197.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	322,406.00	512,413.00	58.9%
Classified Support Salaries		2200	1,800.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,604.00	90,138.00	20.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>398,810.00</b>	<b>602,551.00</b>	<b>51.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	26,132.00	15,045.00	-42.4%
PERS		3201-3202	58,727.00	61,350.00	4.5%
OASDI/Medicare/Alternative		3301-3302	48,920.00	49,423.00	1.0%
Health and Welfare Benefits		3401-3402	205,512.00	235,117.00	14.4%
Unemployment Insurance		3501-3502	2,770.00	2,398.00	-13.4%
Workers' Compensation		3601-3602	41,077.00	30,861.00	-24.9%
OPEB, Allocated		3701-3702	0.00	8,734.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,590.00	20,932.00	-21.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>409,728.00</b>	<b>423,860.00</b>	<b>3.4%</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	27,323.00	0.00	-100.0%
Noncapitalized Equipment		4400	500.00	0.00	-100.0%
Food		4700	64,013.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>91,836.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,400.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,452.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,650.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38,925.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,950.00	0.00	-100.0%
Communications		5900	950.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>182,327.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,400.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,400.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,547,845.00</b>	<b>1,487,608.00</b>	<b>-3.9%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,974,500.00	2,905,935.00	-2.3%
3) Other State Revenue		8300-8599	250,000.00	322,881.00	29.2%
4) Other Local Revenue		8600-8799	548,000.00	302,900.00	-44.7%
5) TOTAL, REVENUES			3,772,500.00	3,531,716.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,302,190.00	1,226,048.00	-5.8%
3) Employee Benefits		3000-3999	514,219.00	525,368.00	2.2%
4) Books and Supplies		4000-4999	1,604,547.00	1,686,500.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	62,887.00	83,000.00	32.0%
6) Capital Outlay		6000-6999	30,000.00	35,000.00	16.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,000.00	170,000.00	21.4%
9) TOTAL, EXPENDITURES			3,653,843.00	3,725,916.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			118,657.00	(194,200.00)	-263.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			118,657.00	(194,200.00)	-263.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,115.83	705,772.83	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,115.83	705,772.83	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,115.83	705,772.83	20.2%
2) Ending Balance, June 30 (E + F1e)			705,772.83	511,572.83	-27.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	98,009.00	0.00	-100.0%
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			607,763.83		
d) Unappropriated Amount				511,572.83	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,974,500.00	2,905,935.00	-2.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,974,500.00</b>	<b>2,905,935.00</b>	<b>-2.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	250,000.00	322,881.00	29.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>250,000.00</b>	<b>322,881.00</b>	<b>29.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	545,000.00	266,700.00	-51.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,200.00	New
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	3,000.00	35,000.00	1066.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>548,000.00</b>	<b>302,900.00</b>	<b>-44.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,772,500.00</b>	<b>3,531,716.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,112,539.00	1,008,102.00	-9.4%
Classified Supervisors' and Administrators' Salaries		2300	114,995.00	134,790.00	17.2%
Clerical, Technical and Office Salaries		2400	74,656.00	83,156.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,302,190.00	1,226,048.00	-5.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	116,051.00	112,900.00	-2.7%
OASDI/Medicare/Alternative		3301-3302	94,617.00	86,400.00	-8.7%
Health and Welfare Benefits		3401-3402	245,888.00	267,477.00	8.8%
Unemployment Insurance		3501-3502	1,518.00	3,419.00	125.2%
Workers' Compensation		3601-3602	56,145.00	44,004.00	-21.6%
OPEB, Allocated		3701-3702	0.00	11,168.00	New
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>			514,219.00	525,368.00	2.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,000.00	35,000.00	2.9%
Noncapitalized Equipment		4400	6,047.00	25,000.00	313.4%
Food		4700	1,564,500.00	1,626,500.00	4.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,604,547.00	1,686,500.00	5.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	8,000.00	33.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	35,000.00	40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,887.00	7,000.00	271.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	23,000.00	15.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,887.00</b>	<b>83,000.00</b>	<b>32.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,000.00	20,000.00	33.3%
Equipment Replacement		6500	15,000.00	15,000.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,000.00</b>	<b>35,000.00</b>	<b>16.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	140,000.00	170,000.00	21.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>140,000.00</b>	<b>170,000.00</b>	<b>21.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,653,843.00</b>	<b>3,725,916.00</b>	<b>2.0%</b>



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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	15,000.00	New
5) TOTAL, REVENUES			0.00	15,000.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	201.00	0.00	-100.0%
3) Employee Benefits		3000-3999	22.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	608,745.00	500,000.00	-17.9%
6) Capital Outlay		6000-6999	727,662.00	500,000.00	-31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,336,630.00	1,000,000.00	-25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,336,630.00)	(985,000.00)	-26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			420,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(916,630.00)	(985,000.00)	7.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,197,054.40	1,280,424.40	-41.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,197,054.40	1,280,424.40	-41.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,197,054.40	1,280,424.40	-41.7%
2) Ending Balance, June 30 (E + F1e)			1,280,424.40	295,424.40	-76.9%
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			1,280,424.40		
d) Unappropriated Amount				295,424.40	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	15,000.00	New
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>			0.00	15,000.00	New
<b>TOTAL, REVENUES</b>			0.00	15,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	201.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			201.00	0.00	-100.0%
<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	15.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	6.00	0.00	-100.0%
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>			22.00	0.00	-100.0%
<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%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,873.00	500,000.00	510.7%
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	526,872.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>608,745.00</b>	<b>500,000.00</b>	<b>-17.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	727,662.00	500,000.00	-31.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>727,662.00</b>	<b>500,000.00</b>	<b>-31.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,336,630.00</b>	<b>1,000,000.00</b>	<b>-25.2%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	420,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			420,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			420,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200,000.00	New
5) TOTAL, REVENUES			0.00	200,000.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,230.00	0.00	-100.0%
3) Employee Benefits		3000-3999	29,436.00	145.00	-99.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	538,567.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,303,710.00	60,347,184.00	1726.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,989,943.00	60,347,329.00	1412.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3,989,943.00)	(60,147,329.00)	1407.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	17,026,647.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	35,000,000.00	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			35,000,000.00	17,026,647.00	-51.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,010,057.00	(43,120,682.00)	-239.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,473,374.81	49,483,431.81	167.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,473,374.81	49,483,431.81	167.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,473,374.81	49,483,431.81	167.9%
2) Ending Balance, June 30 (E + F1e)			49,483,431.81	6,362,749.81	-87.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			49,483,431.81		
d) Unappropriated Amount				6,362,749.81	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	0.00	200,000.00	New
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	200,000.00	New
<b>TOTAL, REVENUES</b>			0.00	200,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,230.00	0.00	-100.0%
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>			118,230.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,631.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,663.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	12,674.00	0.00	-100.0%
Unemployment Insurance		3501-3502	345.00	0.00	-100.0%
Workers' Compensation		3601-3602	5,123.00	145.00	-97.2%
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>			29,436.00	145.00	-99.5%
<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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,548.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	496,019.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>538,567.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	100,000.00	New
Land Improvements		6170	303,710.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	60,247,184.00	1908.2%
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>3,303,710.00</b>	<b>60,347,184.00</b>	<b>1726.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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 Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,989,943.00</b>	<b>60,347,329.00</b>	<b>1412.5%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	17,026,647.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	17,026,647.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	35,000,000.00	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		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			35,000,000.00	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		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000,000.00	17,026,647.00	-51.4%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,020,000.00	3,090,000.00	2.3%
5) TOTAL, REVENUES			3,020,000.00	3,090,000.00	2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	102,227.00	152,842.00	49.5%
6) Capital Outlay		6000-6999	48,770.00	151,200.00	210.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,126,866.00	1,201,866.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,277,863.00	1,505,908.00	17.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,742,137.00	1,584,092.00	-9.1%
<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	1,420,000.00	2,000,000.00	40.8%
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			(1,420,000.00)	(2,000,000.00)	40.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			322,137.00	(415,908.00)	-229.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,727,578.82	7,049,715.82	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,727,578.82	7,049,715.82	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,727,578.82	7,049,715.82	4.8%
2) Ending Balance, June 30 (E + F1e)			7,049,715.82	6,633,807.82	-5.9%
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	1,251,389.00	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			5,798,326.82		
d) Unappropriated Amount				6,633,807.82	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	3,000,000.00	3,000,000.00	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	0.00	60,000.00	New
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	20,000.00	30,000.00	50.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,020,000.00	3,090,000.00	2.3%
<b>TOTAL, REVENUES</b>			3,020,000.00	3,090,000.00	2.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	70,000.00	110,000.00	57.1%
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	19,342.00	19,342.00	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	12,885.00	23,500.00	82.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>102,227.00</b>	<b>152,842.00</b>	<b>49.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,431.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,339.00	151,200.00	367.5%
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>48,770.00</b>	<b>151,200.00</b>	<b>210.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	486,866.00	486,866.00	0.0%
Other Debt Service - Principal		7439	640,000.00	715,000.00	11.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,126,866.00</b>	<b>1,201,866.00</b>	<b>6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,277,863.00</b>	<b>1,505,908.00</b>	<b>17.8%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,420,000.00	2,000,000.00	40.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,420,000.00	2,000,000.00	40.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,420,000.00)	(2,000,000.00)	40.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	17,176,647.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	17,176,647.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,067,929.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	365,390.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,037,125.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,470,444.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,470,444.00)	17,176,647.00	-227.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	17,026,647.00	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	(17,026,647.00)	New



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,470,444.00)	150,000.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,301,792.58	5,831,348.58	-69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,301,792.58	5,831,348.58	-69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,301,792.58	5,831,348.58	-69.8%
2) Ending Balance, June 30 (E + F1e)			5,831,348.58	5,981,348.58	2.6%
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			5,831,348.58		
d) Unappropriated Amount				5,981,348.58	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	17,176,647.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	17,176,647.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	17,176,647.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	424,689.00	0.00	-100.0%
Noncapitalized Equipment		4400	643,240.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,067,929.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,022.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	357,246.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>365,390.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	834,707.00	0.00	-100.0%
Land Improvements		6170	19,555.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,126,810.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,053.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,037,125.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,470,444.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	17,026,647.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	17,026,647.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(17,026,647.00)	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,000.00	New
5) TOTAL, REVENUES			0.00	3,000.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	3,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	3,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	223,881.61	223,881.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			223,881.61	223,881.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,881.61	223,881.61	0.0%
2) Ending Balance, June 30 (E + F1e)			223,881.61	226,881.61	1.3%
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	0.00	0.00	0.0%
c) Undesignated Amount			223,881.61		
d) Unappropriated Amount				226,881.61	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	3,000.00	New
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>			0.00	3,000.00	New
<b>TOTAL, REVENUES</b>			0.00	3,000.00	New

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	300,000.00	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	300,000.00	New



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			0.00	300,000.00	New
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
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 Net Assets (F1c + F1d)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	300,000.00	

July 1 Budget (Single Adoption)  
 Retiree Benefit Fund  
 Expenses by Object

Pittsburg Unified  
 Contra Costa County

07 61788 0000000  
 Form 71

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	300,000.00	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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	6,268.00	New
5) TOTAL, REVENUES			0.00	6,268.00	New
<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	11,400.00	12,664.00	11.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,400.00	12,664.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,400.00)	(6,396.00)	-43.9%
<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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(11,400.00)	(6,396.00)	-43.9%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	123,182.38	111,782.38	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,182.38	111,782.38	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			123,182.38	111,782.38	-9.3%
2) Ending Net Assets, June 30 (E + F1e)			111,782.38	105,386.38	-5.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			111,782.38		
d) Unappropriated Amount				105,386.38	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<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					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	1,018.00	New
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	5,250.00	New
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	6,268.00	New
<b>TOTAL, REVENUES</b>			0.00	6,268.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	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	11,400.00	12,664.00	11.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,400.00</b>	<b>12,664.00</b>	<b>11.1%</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>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>11,400.00</b>	<b>12,664.00</b>	<b>11.1%</b>

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

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			6,361.53	6,361.53	63,691.53	6,361.53
a. Kindergarten	724.08	724.08				
b. Grades One through Three	2,269.76	2,269.76				
c. Grades Four through Six	2,102.65	2,102.65				
d. Grades Seven and Eight	1,254.58	1,254.58				
e. Opportunity Schools and Full-day Opportunity Classes	6.88	6.88				
f. Home and Hospital	3.58	3.58				
g. Community Day School						
2. Special Education						
a. Special Day Class	145.86	145.86	145.86	145.86	145.86	145.86
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	19.54	19.54	19.54	19.54	19.54	19.54
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	6,526.93	6,526.93	6,526.93	6,526.93	63,856.93	6,526.93
<b>HIGH SCHOOL</b>						
4. General Education			2,364.48	2,364.48	2,364.48	2,364.48
a. Grades Nine through Twelve	2,179.17	2,179.17				
b. Continuation Education	155.78	155.78				
c. Opportunity Schools and Full-day Opportunity Classes	28.48	28.48				
d. Home and Hospital	1.05	1.05				
e. Community Day School						
5. Special Education						
a. Special Day Class	103.96	103.96	103.96	103.96	103.96	103.96
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	7.92	7.92	7.92	7.92	7.92	7.92
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.66	4.66	4.66	4.66	4.66	4.66
6. TOTAL, HIGH SCHOOL	2,481.02	2,481.02	2,481.02	2,481.02	2,481.02	2,481.02
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	30.64	30.64	30.64	30.64	30.64	30.64
b. Special Day Class - High School	31.53	31.53	31.53	31.53	31.53	31.53
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	62.17	62.17	62.17	62.17	62.17	62.17
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	9,070.12	9,070.12	9,070.12	9,070.12	66,400.12	9,070.12
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	26.44	26.44	26.44	26.44	26.44	26.44
14. Adults Enrolled, State Apportioned	1,069.01	1,069.01	1,069.01	1,069.01	1,069.01	1,069.01
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	68.79	68.79	68.79	68.79	68.79	68.79
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	1,164.24	1,164.24	1,164.24	1,164.24	1,164.24	1,164.24
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	10,234.36	10,234.36	10,234.36	10,234.36	67,564.36	10,234.36
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	64,762.00	64,762.00	64,762.00	64,762.00	64,762.00	64,762.00
20. HIGH SCHOOL	140,766.00	140,766.00	140,766.00	140,766.00	140,766.00	140,766.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	205,528.00	205,528.00	205,528.00	205,528.00	205,528.00	205,528.00
<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						

**ANNUAL BUDGET REPORT:**  
July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 2000 Railroad Avenue

Date: June 19, 2009

Place: 2000 Railroad Avenue

Date: June 24, 2009

Time: 07:30 PM

Adoption Date: June 24, 2009

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

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

Contact person for additional information on the budget reports:

Name: Cecile L. Nunley

Telephone: 925-473-2304

Title: Finance Director

E-mail: cnunley@pittsburg.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Contra Costa County Schools Insurance Group  
550 Ellinwoood Way, Pleasant Hill, Ca. 94523

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

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

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

For additional information on this certification, please contact:

Name: Cecile L. Nunley

Title: Finance Director

Telephone: 925-473-2304

E-mail: cnunley@pittsburg.k12.ca.us

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	34,163,243.00	301	208,365.00	303	33,954,878.00	305	283,201.00		307	33,671,677.00	309
2000 - Classified Salaries	10,592,439.00	311	82.00	313	10,592,357.00	315	1,161,826.00		317	9,430,531.00	319
3000 - Employee Benefits (Excluding 3800)	15,697,129.00	321	582,838.00	323	15,114,291.00	325	628,472.00		327	14,485,819.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,504,249.00	331	30,175.00	333	5,474,074.00	335	2,814,447.00		337	2,659,627.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,609,115.00	341	475,210.00	343	11,133,905.00	345	3,417,257.00		347	7,716,648.00	349
TOTAL					76,269,505.00	365			TOTAL	67,964,302.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	28,645,363.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	2,078,108.00 380
3. STRS. . . . .		3101 & 3102	2,377,676.00 382
4. PERS. . . . .		3201 & 3202	235,642.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	581,776.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	5,126,594.00 385
7. Unemployment Insurance. . . . .		3501 & 3502	94,567.00 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	1,389,352.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			40,529,078.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			275,193.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			3,017.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			40,250,868.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			59.22%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.22%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	67,964,302.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,414,896.00	301	195,424.00	303	33,219,472.00	305	52,901.00		307	33,166,571.00	309
2000 - Classified Salaries	9,907,589.00	311	0.00	313	9,907,589.00	315	1,063,899.00		317	8,843,690.00	319
3000 - Employee Benefits (Excluding 3800)	14,988,548.00	321	482,719.00	323	14,505,829.00	325	525,325.00		327	13,980,504.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,557,637.00	331	34,300.00	333	5,523,337.00	335	582,112.00		337	4,941,225.00	339
5000 - Services. . . & 7300 - Indirect Costs	12,063,454.00	341	354,948.00	343	11,708,506.00	345	4,595,814.00		347	7,112,692.00	349
TOTAL					74,864,733.00	365			TOTAL	68,044,682.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	27,764,937.00 375
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,754,352.00 380
3.	STRS. . . . .	3101 & 3102	2,184,568.00 382
4.	PERS. . . . .	3201 & 3202	228,284.00 383
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	543,279.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	5,104,032.00 385
7.	Unemployment Insurance. . . . .	3501 & 3502	74,786.00 390
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	1,127,172.00 392
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		38,781,410.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		262,981.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14.	TOTAL SALARIES AND BENEFITS. . . . .		38,518,429.00 397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		56.61%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .
2.	Percentage spent by this district (Part II, Line 15) . . . . .
3.	Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .

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	3,024,064.16		124,577.87	3,148,642.03
2. State Lottery Revenue	8560	1,179,724.00		169,265.00	1,348,989.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(156,670.00)	156,670.00		0.00
6. Total Available (Sum Lines A1 through A5)		4,047,118.16	156,670.00	293,842.87	4,497,631.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	13,105.00	156,670.00		169,775.00
2. Classified Salaries	2000-2999	4,000.00			4,000.00
3. Employee Benefits	3000-3999	5,278.00			5,278.00
4. Books and Supplies	4000-4999	255,374.00		280,111.00	535,485.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	617,255.00			617,255.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	178,042.00			178,042.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,073,054.00	156,670.00	280,111.00	1,509,835.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	2,974,064.16	0.00	13,731.87	2,987,796.03

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

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

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	46,561,489.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,378.09	0.91%	6,436.09	2.41%	6,591.09
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		9,070.12	0.00%	9,070.12	0.00%	9,070.12
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		57,850,041.67	0.91%	58,376,108.63	2.41%	59,781,977.23
d. Other Revenue Limit (Form RL, lines 6 thru 14)		1,323,599.00	0.00%	1,323,599.00	0.00%	1,323,599.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		59,173,640.67	0.89%	59,699,707.63	2.35%	61,105,576.23
f. Deficit Factor (Form RL, line 16)		0.82033	0.00%	0.82033	0.00%	0.82033
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		48,541,912.65	0.89%	48,973,461.16	2.35%	50,126,737.35
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(1,790,759.00)	17.97%	(2,112,558.39)	17.97%	(2,492,185.13)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(189,664.26)	19.47%	(226,585.55)	29.64%	(293,748.88)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		46,561,489.39	0.16%	46,634,317.22	1.51%	47,340,803.34
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,594,721.00	1.05%	6,663,654.08	2.30%	6,817,093.03
4. Other Local Revenues	8600-8799	1,145,200.00	0.48%	1,150,750.00	0.54%	1,156,972.00
5. Other Financing Sources	8900-8999	(3,650,375.00)	0.00%	(3,650,375.00)	0.00%	(3,650,375.00)
6. Total (Sum lines A1k thru A5)		50,651,035.39	0.29%	50,798,346.30	1.71%	51,664,493.37
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				24,128,204.00		27,999,803.71
b. Step & Column Adjustment				241,282.04		323,986.95
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				3,630,317.67		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,128,204.00	16.05%	27,999,803.71	1.16%	28,323,790.66
2. Classified Salaries						
a. Base Salaries				5,528,008.00		5,583,288.08
b. Step & Column Adjustment				55,280.08		55,832.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,528,008.00	1.00%	5,583,288.08	1.00%	5,639,120.96
3. Employee Benefits	3000-3999	10,299,059.00	16.25%	11,972,659.54	0.52%	12,035,282.16
4. Books and Supplies	4000-4999	1,320,077.00	1.70%	1,342,518.31	76.59%	2,370,711.20
5. Services and Other Operating Expenditures	5000-5999	6,314,231.00	1.67%	6,419,554.76	2.06%	6,551,872.36
6. Capital Outlay	6000-6999	37,121.00	0.00%	37,121.00	0.00%	37,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,000.00	0.00%	16,000.00	0.00%	16,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(826,363.00)	0.00%	(826,363.00)	0.00%	(826,363.00)
9. Other Financing Uses	7600-7699	300,000.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		47,116,337.00	11.52%	52,544,582.40	3.05%	54,147,535.34
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,534,698.39		(1,746,236.10)		(2,483,041.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,064,390.83		6,599,089.22		4,852,853.12
2. Ending Fund Balance (Sum lines C and D1)		6,599,089.22		4,852,853.12		2,369,811.15
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00		2,299,789.57		2,355,869.11
c. Fund Balance Designations	9775, 9780	0.00		500,000.00		
d. Undesignated/Unappropriated Balance	9790	6,599,088.83		2,053,063.55		13,942.04
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,599,088.83		4,852,853.12		2,369,811.15

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		2,299,789.57		2,355,869.11
b. Undesignated/Unappropriated Amount	9790	6,599,088.83		2,053,063.55		13,942.04
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		6,599,088.83		4,352,853.12		2,369,811.15

**F. ASSUMPTIONS**

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

The adjustment is for the return of salaries to unrestricted from the stimulus dollars.

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	1,790,759.00	17.97%	2,112,558.39	17.97%	2,492,185.13
2. Federal Revenues	8100-8299	9,203,669.00	-36.22%	5,869,708.00	0.00%	5,869,708.00
3. Other State Revenues	8300-8599	6,713,477.00	0.88%	6,772,374.91	2.34%	6,930,849.55
4. Other Local Revenues	8600-8799	3,116,553.00	0.00%	3,116,553.00	0.00%	3,116,553.00
5. Other Financing Sources	8900-8999	5,650,375.00	0.00%	5,650,375.00	0.00%	5,650,375.00
6. Total (Sum lines A1 thru A5)		26,474,833.00	-11.15%	23,521,569.30	2.29%	24,059,670.68
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				9,286,692.00		5,862,558.79
b. Step & Column Adjustment				(3,424,133.21)		87,938.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,286,692.00	-36.87%	5,862,558.79	1.50%	5,950,497.18
2. Classified Salaries						
a. Base Salaries				4,379,581.00		4,423,376.81
b. Step & Column Adjustment				43,795.81		44,233.77
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,379,581.00	1.00%	4,423,376.81	1.00%	4,467,610.58
3. Employee Benefits	3000-3999	4,978,719.00	-22.62%	3,852,698.51	0.59%	3,875,328.05
4. Books and Supplies	4000-4999	4,226,360.00	-26.26%	3,116,370.74	2.10%	3,181,814.50
5. Services and Other Operating Expenditures	5000-5999	6,146,514.00	0.60%	6,183,224.94	0.75%	6,229,344.70
6. Capital Outlay	6000-6999	247,768.00	0.00%	247,768.00	0.00%	247,768.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	429,072.00	0.00%	429,072.00	0.00%	429,072.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,694,706.00	-18.79%	24,115,069.79	1.10%	24,381,435.01
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,219,873.00)		(593,500.49)		(321,764.33)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,085,646.06		1,865,773.06		1,272,272.57
2. Ending Fund Balance (Sum lines C and D1)		1,865,773.06		1,272,272.57		950,508.24
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	7,444.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	1,858,329.06		1,272,272.57		950,508.24
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,865,773.06		1,272,272.57		950,508.24



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

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

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	48,352,248.00	0.82%	48,746,875.61	2.23%	49,832,988.47
2. Federal Revenues	8100-8299	9,203,669.00	-36.22%	5,869,708.00	0.00%	5,869,708.00
3. Other State Revenues	8300-8599	13,308,198.00	0.96%	13,436,028.99	2.32%	13,747,942.58
4. Other Local Revenues	8600-8799	4,261,753.00	0.13%	4,267,303.00	0.15%	4,273,525.00
5. Other Financing Sources	8900-8999	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
6. Total (Sum lines A1 thru A5)		77,125,868.39	-3.64%	74,319,915.60	1.89%	75,724,164.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				33,414,896.00		33,862,362.50
b. Step & Column Adjustment				(3,182,851.17)		411,925.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,630,317.67		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,414,896.00	1.34%	33,862,362.50	1.22%	34,274,287.84
2. Classified Salaries						
a. Base Salaries				9,907,589.00		10,006,664.89
b. Step & Column Adjustment				99,075.89		100,066.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,907,589.00	1.00%	10,006,664.89	1.00%	10,106,731.54
3. Employee Benefits	3000-3999	15,277,778.00	3.58%	15,825,358.05	0.54%	15,910,610.21
4. Books and Supplies	4000-4999	5,546,437.00	-19.61%	4,458,889.05	24.53%	5,552,525.70
5. Services and Other Operating Expenditures	5000-5999	12,460,745.00	1.14%	12,602,779.70	1.42%	12,781,217.06
6. Capital Outlay	6000-6999	284,889.00	0.00%	284,889.00	0.00%	284,889.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,000.00	0.00%	16,000.00	0.00%	16,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(397,291.00)	0.00%	(397,291.00)	0.00%	(397,291.00)
9. Other Financing Uses	7600-7699	300,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,811,043.00	-0.20%	76,659,652.19	2.44%	78,528,970.35
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		314,825.39		(2,339,736.59)		(2,804,806.30)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,150,036.89		8,464,862.28		6,125,125.69
2. Ending Fund Balance (Sum lines C and D1)		8,464,862.28		6,125,125.69		3,320,319.39
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	7,444.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		2,299,789.57		2,355,869.11
c. Fund Balance Designations	9775, 9780	0.00		500,000.00		0.00
d. Undesignated/Unappropriated Balance	9790	8,457,417.89		3,325,336.12		964,450.28
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		8,464,861.89		6,125,125.69		3,320,319.39

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	0.00		2,299,789.57		2,355,869.11
b. Undesignated/Unappropriated Amount (Line D3d)	9790	6,599,088.83		2,053,063.55		13,942.04
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(7.64)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,599,081.19		4,352,853.12		2,369,811.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.59%		5.68%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		9,007.95		9,007.95		9,007.95
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		76,811,043.00		76,659,652.19		78,528,970.35
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		76,811,043.00		76,659,652.19		78,528,970.35
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,304,331.29		2,299,789.57		2,355,869.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,304,331.29		2,299,789.57		2,355,869.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,788.09	6,117.09
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,117.09	6,378.09
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,117.09	6,378.09
b. Revenue Limit ADA	0033	9,070.12	9,070.12
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	55,482,740.35	57,850,041.67
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,142,508.00	1,142,508.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	181,091.00	181,091.00
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	56,806,339.35	59,173,640.67
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	50,314,510.89	48,541,912.65
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	147,167.00	147,167.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	320,871.00	316,820.00
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)	- - -	(173,704.00)	(169,653.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	50,140,806.89	48,372,259.65

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	8,315,513.00	9,124,829.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,315,513.00	9,124,829.00
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	41,825,293.89	39,247,430.65
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	336,831.26	336,831.26
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(336,831.26)	(336,831.26)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	41,488,462.63	38,910,599.39
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	41,488,462.63	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
(Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	172,062.79	0.00
46. California High School Exit Exam	9002	334,277.00	0.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	60,125.69	0.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(44,562.00)	0.00	(295,199.00)				
Other Sources/Uses Detail					1,008,559.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,750.00	0.00	155,199.00	0.00				
Other Sources/Uses Detail					0.00	8,559.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	38,925.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,887.00	0.00	140,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					420,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,420,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>44,562.00</b>	<b>(44,562.00)</b>	<b>295,199.00</b>	<b>(295,199.00)</b>	<b>1,428,559.00</b>	<b>1,428,559.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,840.00)	0.00	(397,291.00)				
Other Sources/Uses Detail					2,000,000.00	300,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,840.00	0.00	227,291.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,000.00	0.00	170,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,026,647.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	17,026,647.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					300,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>10,840.00</b>	<b>(10,840.00)</b>	<b>397,291.00</b>	<b>(397,291.00)</b>	<b>19,326,647.00</b>	<b>19,326,647.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	8,779.74	8,946.28	N/A	Met
Second Prior Year (2007-08)	8,941.36	8,956.38	N/A	Met
First Prior Year (2008-09)	8,908.83	9,070.12	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	9,070.12			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)	9,400	9,490	N/A	Met
Second Prior Year (2007-08)	9,488	9,451	0.4%	Met
First Prior Year (2008-09)	9,553	9,541	0.1%	Met
Budget Year (2009-10)	9,640			

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

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

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

Explanation:  
 (required if NOT met)

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

Explanation:  
 (required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	8,874	9,490	93.5%
Second Prior Year (2007-08)	8,881	9,451	94.0%
First Prior Year (2008-09)	9,008	9,541	94.4%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	9,008	9,640	93.4%	Met
1st Subsequent Year (2010-11)	9,008	9,553	94.3%	Met
2nd Subsequent Year (2011-12)	9,008	9,553	94.3%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

**4A1. Calculating the District's Revenue Limit Standard**

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

**Projected Revenue Limit**

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,117.09	6,378.09	6,436.09	6,591.09
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,418.03	5,232.14	5,279.72	5,406.87
d. Prior Year Funded BRL per ADA		5,418.03	5,232.14	5,279.72
e. Difference (Step 1c minus Step 1d)		(185.89)	47.58	127.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.43%	0.91%	2.41%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	9,070.12	9,070.12	9,070.12	9,070.12
b. Prior Year Revenue Limit (Funded) ADA		9,070.12	9,070.12	9,070.12
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		-3.43%	0.91%	2.41%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>-4.43% to -2.43%</b>	<b>-.09% to 1.91%</b>	<b>1.41% to 3.41%</b>

**4A2. Alternate Revenue Limit Standard - Basic Aid**

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	8,315,513.00	9,124,829.00	9,124,829.00	9,124,829.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A3. Alternate Revenue Limit Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	49,803,976.00	48,035,428.00	48,782,005.91	49,935,239.92
District's Projected Change in Revenue Limit:		-3.55%	1.55%	2.36%
<b>Revenue Limit Standard:</b>		<b>-4.43% to -2.43%</b>	<b>-0.9% to 1.91%</b>	<b>1.41% to 3.41%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	45,367,138.99	50,420,619.39	90.0%
Second Prior Year (2007-08)	46,809,387.25	52,012,403.53	90.0%
First Prior Year (2008-09)	45,023,158.00	50,764,373.00	88.7%
	Historical Average Ratio:		89.6%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.6% to 92.6%</b>	<b>86.6% to 92.6%</b>	<b>86.6% to 92.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	39,955,271.00	46,816,337.00	85.3%	Not Met
1st Subsequent Year (2010-11)	45,555,751.33	52,544,582.40	86.7%	Met
2nd Subsequent Year (2011-12)	45,998,193.78	54,147,535.34	84.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

aThe fluctuations of the percentages are due to the shifting of salaries to the federal stimulus dollars.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-3.43%	0.91%	2.41%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-13.43% to 6.57%</b>	<b>-9.09% to 10.91%</b>	<b>-7.59% to 12.41%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.43% to 1.57%	-4.09% to 5.91%	-2.59% to 7.41%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2008-09)	7,850,042.00		
Budget Year (2009-10)	9,203,669.00	17.24%	Yes
1st Subsequent Year (2010-11)	5,869,708.00	-36.22%	Yes
2nd Subsequent Year (2011-12)	5,869,708.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal one time stimulus dollars.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2008-09)	14,633,505.00		
Budget Year (2009-10)	13,308,198.00	-9.06%	Yes
1st Subsequent Year (2010-11)	13,436,028.99	0.96%	No
2nd Subsequent Year (2011-12)	13,747,942.58	2.32%	No

**Explanation:**  
(required if Yes)

change in categorical programs from restricted to unrestricted.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2008-09)	3,753,606.00		
Budget Year (2009-10)	4,261,753.00	13.54%	Yes
1st Subsequent Year (2010-11)	4,267,303.00	0.13%	No
2nd Subsequent Year (2011-12)	4,273,525.00	0.15%	No

**Explanation:**  
(required if Yes)

Increase is due to passage of a parcel tax for the District.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2008-09)	5,494,249.00		
Budget Year (2009-10)	5,546,437.00	0.95%	No
1st Subsequent Year (2010-11)	4,458,889.05	-19.61%	Yes
2nd Subsequent Year (2011-12)	5,552,525.70	24.53%	Yes

**Explanation:**  
(required if Yes)

The District will decrease spending for the budget year and will pick up spending on books for the adoption of reading materials in the out year.



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

First Prior Year (2008-09)	11,904,312.00		
Budget Year (2009-10)	12,460,745.00	4.67%	Yes
1st Subsequent Year (2010-11)	12,602,779.70	1.14%	No
2nd Subsequent Year (2011-12)	12,781,217.06	1.42%	No

**Explanation:**  
(required if Yes)

Increase for expenditures regarding rentals.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2008-09)	26,237,153.00		
Budget Year (2009-10)	26,773,620.00	2.04%	Met
1st Subsequent Year (2010-11)	23,573,039.99	-11.95%	Not Met
2nd Subsequent Year (2011-12)	23,891,175.58	1.35%	Met

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

First Prior Year (2008-09)	17,398,561.00		
Budget Year (2009-10)	18,007,182.00	3.50%	Met
1st Subsequent Year (2010-11)	17,061,668.75	-5.25%	Met
2nd Subsequent Year (2011-12)	18,333,742.76	7.46%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal one time stimulus dollars.

**Explanation:**

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

change in categorical programs from restricted to unrestricted.

**Explanation:**

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

Increase is due to passage of a parcel tax for the District.

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

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	76,811,043.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	76,811,043.00	768,110.43	1,749,609.00	Met

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

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

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

**Explanation:**

(required if NOT met and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,070,000.00	2,266,202.16	2,353,752.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	826,073.12	427,169.67	(14,361.17)
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			(7.34)
d. Available Reserves (Lines 1a through 1c)	2,896,073.12	2,693,371.83	2,339,383.49
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	74,104,172.43	75,540,118.50	78,458,411.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	74,104,172.43	75,540,118.50	78,458,411.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.9%	3.6%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.3%</b>	<b>1.2%</b>	<b>1.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	450,888.48	50,578,699.35	N/A	Met
Second Prior Year (2007-08)	(583,436.72)	52,012,403.53	1.1%	Met
First Prior Year (2008-09)	(620,527.00)	50,764,373.00	1.2%	Not Met
Budget Year (2009-10) (Information only)	3,534,698.00	47,116,337.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2006-07)	3,779,591.37	3,832,078.57	N/A	Met
Second Prior Year (2007-08)	3,830,408.00	4,268,354.55	N/A	Met
First Prior Year (2008-09)	3,170,587.55	3,684,917.83	N/A	Met
Budget Year (2009-10) (Information only)	3,064,390.83			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	9,008	9,008	9,008
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,811,043.00	76,659,652.19	78,528,970.35
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	76,811,043.00	76,659,652.19	78,528,970.35
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,304,331.29	2,299,789.57	2,355,869.11
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,304,331.29</b>	<b>2,299,789.57</b>	<b>2,355,869.11</b>

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

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	2,304,331.29	2,299,789.57	2,355,869.11
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	3,794,757.54	2,053,063.55	13,942.04
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(7.64)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	6,099,081.19	4,352,853.12	2,369,811.15
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	7.94%	5.68%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,304,331.29</b>	<b>2,299,789.57</b>	<b>2,355,869.11</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

Primarily certificated salaries have been used for the federal stimulus dollars.

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2008-09)	(5,028,653.00)			
Budget Year (2009-10)	(5,650,375.00)	621,722.00	12.4%	Not Met
1st Subsequent Year (2010-11)	(5,650,375.00)	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	(5,650,375.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2008-09)	1,000,000.00			
Budget Year (2009-10)	2,000,000.00	1,000,000.00	100.0%	Not Met
1st Subsequent Year (2010-11)	2,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	2,000,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	300,000.00	300,000.00	New	Not Met
1st Subsequent Year (2010-11)	0.00	(300,000.00)	-100.0%	Not Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) The increase is primarily an increase in the special education contributions.

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

**Explanation:**  
(required if NOT met) The district will use 2,000,000 in transfers from the RDA.



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

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

The only transfer out is for the retiree benefits fund.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	8	Redeveloper funds	25/9198/7439	1,745,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Certificates of participation -1997	3	Developer funds	25/0000/7439	345,000
Certificates of participation -1998	15	Redeveloper funds	25/9198/7439	8,715,000

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Budget Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation	254,706	257,769	255,428	257,653
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Certificates of participation -1997	91,332	92,823	94,054	95,068
Certificates of participation -1998	195,207	192,582	193,582	193,104

Total Annual Payments:	541,245	543,174	543,064	545,825
<b>Has total annual payment increased over prior year (2008-09)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Annual payments have increased in the subsequent years but by a modest amount the payments will be made from the same funding sources.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Administrative costs will continue only if the employee elects to make COBRA payments after benefits end.

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

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

	Self-Insurance Fund	Governmental Fund
	300,000	300,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	12,400,075.00
b. OPEB unfunded actuarial accrued liability (UAAL)	12,400,075.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Sept. 12, 2007

5. OPEB Contributions

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)			
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	444,722.00	500,000.00	500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	444,722.00	500,000.00	500,000.00
d. Number of retirees receiving OPEB benefits	56	60	60

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

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

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

No
----

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

--

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


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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	515.0	500.0	500.0	500.0

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

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

Yes
-----

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

Nov. 20, 2008
---------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Nov. 20, 2008
---------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Nov. 20, 2008
---------------

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement		
---------------------------------	--	--

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement		
---------------------------------	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary increases

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

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
5,560,946	5,560,946	5,560,946
86%	86%	86%
0.0%	0.0%	0.0%

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

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

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
341,632	334,148	411,925
1.0%	1.0%	1.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-managment) FTE positions	319.0	310.0	310.0	310.0

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

Yes

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

If No, complete questions 6 and 7.

Negotiations Settled

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

Jun 10, 2009

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

Yes  
Jun 10, 2009

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

Yes  
Jun 10, 2009

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

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

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



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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
3,141,782	3,141,782	3,141,782
86%	86%	86%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
105,924	99,076	100,067

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	63.0	63.0	63.0	63.0

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

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

Yes
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes	Yes
23,500	23,500	23,500	23,500
0.0%	0.0%	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary increases

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

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

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

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

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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SACS2009 Financial Reporting Software - 2009.1.0  
6/23/2009 2:11:06 PM

07-61788-0000000

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

Pittsburg Unified

Contra Costa County

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

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

### IMPORT CHECKS

**CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.** EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
01	6292	0	0000-0000-9790	6292	0.41
Explanation: this is a remaining categorical that will be swept prior to year end.					
01	6292	0	0000-0000-9791	6292	20,817.41
01	6292	0	0000-0000-979Z	6292	0.41
01	6292	0	1110-2420-4200	6292	20,817.00

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	6292	0	0000-0000-9790	01	6292	0.41
01	6292	0	0000-0000-9791	01	6292	20,817.41
01	6292	0	0000-0000-979Z	01	6292	0.41
01	6292	0	1110-2420-4200	01	6292	20,817.00
Explanation: this is a remaining categorical that will be swept prior to year end.						

**CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			

01-3013-0-0000-0000-9791	3013	9791	1,043.00
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Explanation:This is an old funding source that will be cleared prior to year end.

01-4124-0-0000-0000-9791	4124	9791	-267.00
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Explanation:This is an old funding source that will be cleared prior to year end.

12-6055-0-0000-0000-9791	6055	9791	-70,552.00
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Explanation:This will be corrected prior to closing the books as an audit adjustment was made.

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT CHECKS**

Checks Completed.

SACS2009 Financial Reporting Software - 2009.1.0  
6/23/2009 2:09:11 PM

07-61788-0000000

July 1 Budget (Single Adoption)  
2009-10 Budget

## Technical Review Checks

Pittsburg Unified

Contra Costa County

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

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

**IMPORT CHECKS**

**CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.** EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
01	6292	0	0000-0000-9790	6292	0.41
Explanation: This program is old and will be cleared through the flexibility transfers.					
01	6292	0	0000-0000-9791	6292	0.41
01	6292	0	0000-0000-979Z	6292	0.41

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	6226	0	0000-0000-9790	01	6226	-2.00
01	6226	0	0000-0000-9791	01	6226	-2.00
01	6226	0	0000-0000-979Z	01	6226	-2.00
Explanation: This program will be cleared through the flexibility transfers.						
01	6258	0	0000-0000-9790	01	6258	0.97
01	6258	0	0000-0000-9791	01	6258	0.97
01	6258	0	0000-0000-979Z	01	6258	0.97
Explanation: This program will be cleared through the flexibility transfers.						
01	6292	0	0000-0000-9790	01	6292	0.41
01	6292	0	0000-0000-9791	01	6292	0.41
01	6292	0	0000-0000-979Z	01	6292	0.41
Explanation: This program will be cleared through the flexibility transfers.						
01	6405	0	0000-0000-9790	01	6405	0.79

01-6405-0-0000-0000-9791	01	6405	0.79
01-6405-0-0000-0000-979Z	01	6405	0.79
Explanation:This program will be cleared through the flexibility transfers.			
01-6760-0-0000-0000-9790	01	6760	6.01
01-6760-0-0000-0000-9791	01	6760	6.01
01-6760-0-0000-0000-979Z	01	6760	6.01
Explanation:This program will be cleared through the flexibility transfers.			
01-6761-0-0000-0000-9790	01	6761	-2.29
01-6761-0-0000-0000-9791	01	6761	-2.29
01-6761-0-0000-0000-979Z	01	6761	-2.29
Explanation:This program will be cleared through the flexibility transfers.			
01-7080-0-0000-0000-9790	01	7080	0.63
01-7080-0-0000-0000-9791	01	7080	0.63
01-7080-0-0000-0000-979Z	01	7080	0.63
Explanation:This program will be cleared through the flexibility transfers.			
01-7140-0-0000-0000-9790	01	7140	-0.61
01-7140-0-0000-0000-9791	01	7140	-0.61
01-7140-0-0000-0000-979Z	01	7140	-0.61
Explanation:This program will be cleared through the flexibility transfers.			
01-7276-0-0000-0000-9790	01	7276	0.30
01-7276-0-0000-0000-9791	01	7276	0.30
01-7276-0-0000-0000-979Z	01	7276	0.30
Explanation:This program will be cleared through the flexibility transfers.			
01-7294-0-0000-0000-9790	01	7294	-0.64
01-7294-0-0000-0000-9791	01	7294	-0.64
01-7294-0-0000-0000-979Z	01	7294	-0.64
Explanation:This program will be cleared through the flexibility transfers.			
01-7325-0-0000-0000-9790	01	7325	0.09
01-7325-0-0000-0000-9791	01	7325	0.09
01-7325-0-0000-0000-979Z	01	7325	0.09
Explanation:This program will be cleared through the flexibility transfers.			
01-7375-0-0000-0000-9790	01	7375	-0.01
01-7375-0-0000-0000-9791	01	7375	-0.01
01-7375-0-0000-0000-979Z	01	7375	-0.01
Explanation:This program will be cleared through the flexibility transfers.			
01-7390-0-0000-0000-9790	01	7390	0.24
01-7390-0-0000-0000-9791	01	7390	0.24
01-7390-0-0000-0000-979Z	01	7390	0.24
Explanation:This program will be cleared through the flexibility transfers.			
01-7395-0-0000-0000-9790	01	7395	-0.32
01-7395-0-0000-0000-9791	01	7395	-0.32
01-7395-0-0000-0000-979Z	01	7395	-0.32
Explanation:This program will be cleared through the flexibility transfers.			
01-7396-0-0000-0000-9790	01	7396	-0.02
01-7396-0-0000-0000-9791	01	7396	-0.02
01-7396-0-0000-0000-979Z	01	7396	-0.02
Explanation:This program will be cleared through the flexibility transfers.			

01-7397-0-0000-0000-9790	01	7397	0.36
01-7397-0-0000-0000-9791	01	7397	0.36
01-7397-0-0000-0000-979Z	01	7397	0.36
Explanation:This program will be cleared through the flexibility transfers.			
01-7398-0-0000-0000-9790	01	7398	0.52
01-7398-0-0000-0000-9791	01	7398	0.52
01-7398-0-0000-0000-979Z	01	7398	0.52
Explanation:This program will be cleared through the flexibility transfers.			
11-7396-0-0000-0000-9790	11	7396	-0.06
11-7396-0-0000-0000-9791	11	7396	-0.06
11-7396-0-0000-0000-979Z	11	7396	-0.06
Explanation:This program will be cleared through the flexibility transfers.			

**GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** **EXCEPTION**

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3310	4300	-36,613.00

Explanation:This was used as a balancing account for this resource.

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

**EXCEPTION**

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	3120	-23,746.00

Explanation:This was used as a temporary balancing account for this resource.

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.