

West Contra Costa Unified School District



2009-10 Executive Summary Budget Information June 24, 2009

West Contra Costa Unified School District 2009-10 Budget

The State of California requires all school district budgets to adhere to a set of standards and criteria pursuant to Section 33127 of the Education Code. The County Office of Education is the agency which reviews school district budgets and may approve, conditionally approve or disapprove a school district budget based upon the review. This review includes the districts ability to satisfy its multi-year financial commitments. Each year the district provides budget and financial reports to satisfy these requirements.

Introduction

The 2009-10 school year budget cannot be adequately addressed without acknowledging the extraordinary issues facing the Nation, State and the School District during the 2008-09 school year. The current recession has our nation in its worst economic crisis since the Great Depression. California, being one of the largest economies in the United States has been hit particularly hard with job losses and home foreclosures during this past school year. In Contra Costa County, unemployment has gone from 5.1% in April of 2008 to 11% in June of 2009, doubling in size. In grappling with the realities of these hard times, the State legislature had an even more difficult time than usual with the current year budget.

In the 2008-09 year the annual State budget was enacted three months late. Within three weeks of the budget enactment, special sessions of the legislature were called due to cash shortfalls. State capital projects were frozen, state offices were closed and employee furloughs became a reality. For the first time in State history the State budget was enacted four months early, with the 2009-10 budget enacted in February – along with a re-adoption of 2008-09 with major mid year reductions. Within the school district this meant a constant need to track and revise estimates of an ever-changing funding stream from our State. Deficit estimates for school district base revenues in 2008-09 have gone from 4.71% to 11.428% in as little as 5 months, with next year being much worse.

The early adoption of the 2009-10 State budget included financial commitments that were predicated on voter initiatives. This happened because the legislature was unable to muster the two thirds vote required to raise taxes or make budget reductions which would result in a balanced budget. Because the budget initiatives were the underpinning of the early adopted budget, when they failed on May 19th, the budget was no longer balanced. The May revision and Governor's proposal show that additional cuts are coming. In addition to the cuts proposed in the May revision, the Governor has admitted that revenues are overstated in the May revision by at least \$3 billion. This fact makes it difficult to rely on State numbers. In spite of these challenges the District must provide a budget using the information available.

Over the course of the last six school years the West Contra Costa School District has declined in enrollment. The District has adopted budget reductions in an effort to keep pace with rising costs in general, the skyrocketing health benefits costs as well as the

reduction in revenue associated with enrollment decline. This is evidenced by the positive ending fund balance and the positive certification of the financial reports each year, until the Spring of 2008. The community also responded to the needs of students in the District, by passing a parcel tax in 2004 which helped the District avoid some cuts scheduled for the 2004-05 year and renewing the parcel tax in the Fall of 2008 with the passage of Measure D.

As the District prepares for the 2009-10 school year it must face the continuing declining enrollment issue and has the added challenge of a State budget which is facing an unprecedented deficit and major instability due to the uncertainty of how the budget will be balanced at the State level. This document outlines key areas of the district budget as well as information pertaining to the structural deficit and the corrective action necessary for the fiscal solvency of the District.

2009-10 Budget

The District budget has been prepared based upon the latest information available from the State. Staffing criteria are based upon the 2008-09 school year, then taking into account the actions of the Board related to reductions to the 2009-10 budget.

K-3 Class Size Reduction

The State 2009-10 budget includes several major changes that were designed to provide financial relief, or at least flexibility, to school districts during these difficult times. In accordance with newly adopted funding flexibility, the Board has adopted a modified class size reduction program. It is estimated that this will save \$2.9 million over the course of the 2009-10 school year. Class sizes have been set at 24 for kindergarten, 20 for first and second grades and 28 for third grade. Parcel tax funding is provided in the amount of \$1.9 million toward this program. Standing alone, the parcel tax funding would represent keeping only first grade at 24. Should the financial situation at the State level continue to deteriorate, the Board may need to consider keeping in place only the parcel tax funded portion of this program.

State Categorical – The Tier III Shift

To help offset the impact of revenue cuts, the February 2009 State budget provided two types of flexibility, the restricted fund balance sweep and the Tier III shift. The restricted fund balance sweep allows districts to utilize the unused fund balance dollars from the 2007-08 school year to offset cuts. This is a one-time offset which serves to improve the 2008-09 fund balance. The District has identified \$6.5 million in 2007-08 restricted balance sweeps. This option is not repeated in 2009-10 because the funding sources subject to the restricted fund balance sweep are now identified as the Tier III programs.

The Tier III shift technically begins in the 2008-09 school year. However, due to the late date that this provision was enacted, it was not possible to entirely stop the programs associated with the funding in order to use the funds to offset general fund cuts. It is possible that there will be additional unused funds that can be shifted to the general fund once the books are closed in late August of 2009.

In order to prepare for the 2009-10 Tier III shift, the board took action through a public hearing to identify the programs and estimated amounts available for the Tier III shift. The public hearing associated with this budget adoption further clarifies the Board's commitment to use the flexibility provided in the State budget toward offsetting the State revenue cuts.

The Board has kept in place portions of certain components of the Tier III programs for 2009-10. The Adult Education program, pupil support services, gifted and talented student support, school safety and teacher support programs remain in place, although with reduced funding. If the State fiscal situation continues to get worse, it may be necessary to re-evaluate whether the District can continue these already reduced programs.

Parcel Tax – Local Support

The parcel tax program includes support for a wide variety of services to students of the District. The newly approved Measure D funding will now be accounted for in a locally restricted account. This change in accounting methods provides accounting clarity regarding the specific nature of any fund balances that may be a result of the Measure D program. The following table illustrates a summary of funding levels for these programs for the 2009-10 school year.

West Contra Costa Unified School District Measure B Parcel Tax Expenditure Budget Summary 2009-10		
Library and athletic programs	\$	3,101,550
Reduced class sizes for Kindergarten through third grade	\$	1,900,000
Textbooks and teaching materials	\$	31,250
Teachers and counselors	\$	4,063,125
Custodial Support - Facilities clean and in good condition	\$	836,454
Grand Total	\$	9,932,379

School Closure

The West Contra Costa Unified School District has experienced a decline in student enrollment of over 4,543 since the 2002-03 school year. Many schools have been operating below their facility capacity. School sizes in the West Contra Costa Unified School District have been smaller on average than comparable school districts in California.

In order to address the structural deficit, the school board passed a resolution on February 11, 2009 to close schools and other facilities under a three year plan encompassing 2009-10 through 2011-12. The City of Richmond and the City of San Pablo have each resolved to provide funding to keep specific schools open within their city boundaries.

The City of Richmond has indicated that it will provide \$1.5 million to keep open Olinda Elementary, Grant Elementary and Kennedy High School, which are scheduled for

closure in the 2010-11 school year. The City of Richmond has been informed that this funding must be provided no later than November of 2009 so that if funding is unavailable the District may begin the re-boundary work and closure planning for these schools.

The City of San Pablo has committed \$300,000 per year for the 2009-10 and 2010-11 school years to keep Lake Elementary School open. Since these funding sources are not ongoing, the board has provided specific direction on the closure and consolidation of these schools should the external funding efforts fail. The following table illustrates the three year school closure plan adopted by the Board.

2009-10	2010-11	2011-12
El Sobrante Elementary	Olinda Elementary	Shannon Elementary
Castro Elementary	Grant Elementary	
* Lake Elementary	Kennedy High School	
Adams Middle School		
Seaview Center		
Furniture Warehouse		
*Lake closure suspended due to City of San Pablo funding commitment.	2010-11 closures temporarily suspended pending City of Richmond funding.	Will be suspended if external funding becomes available.

If West Contra Costa Unified School District were to operate the number of schools corresponding to the average number of students per school in comparable districts, then a district our size would operate 42 schools. This would mean closing 12 schools. By identifying the 8 schools for closure, the District is moving toward addressing its structural deficit.

General Fund Budget Assumptions 2009-10

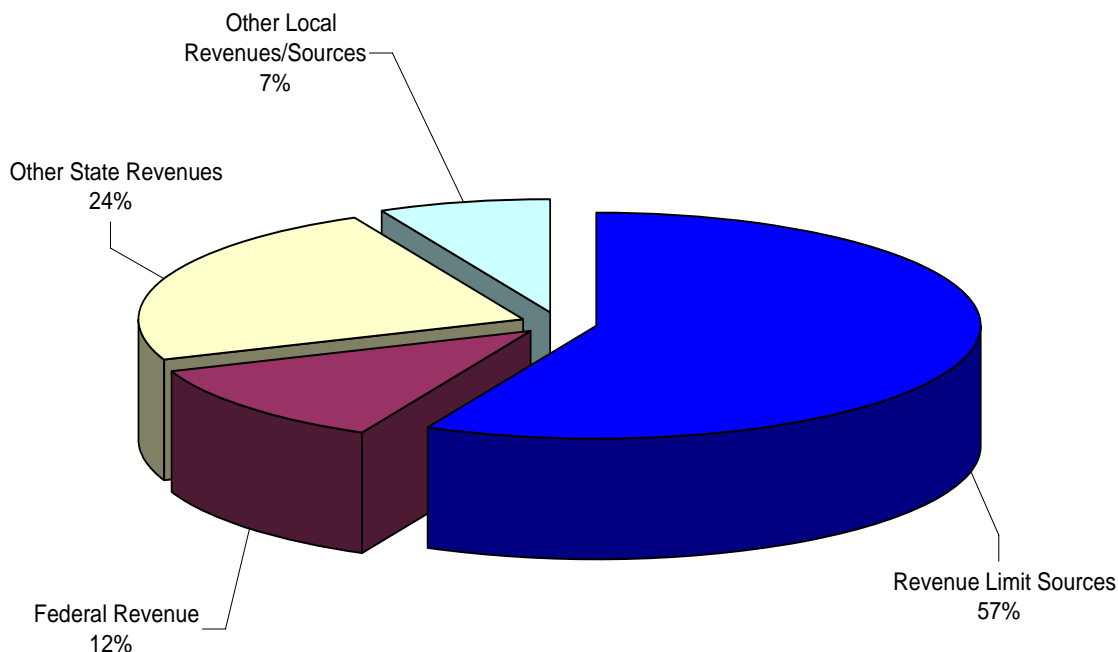
Beginning Fund Balance

The estimated unrestricted ending fund balance for 2008-09 is \$20.1 million, and this balance will be carried forward to the 2009-10 year. This is an improvement to previously estimated fund balances for the 2008-09 year end closing. This improvement is due to the influx of Federal Stimulus funds as well as the flexibility provisions provided through the revised 2008-09 State budget enacted in February. Based upon the current 2009-10 budget estimates, including reductions identified to date, the District will expend \$18.5 million of the fund balance, leaving \$1.6 million in the ending fund balance for 2009-10. This type of deficit spending is known as a structural deficit. This means that operational ongoing expenses exceed the revenues earned by the District. Fund balance dollars are like a savings account. They can be expended on a one time basis. However, if a budget relies on fund balance and plans its programs using a structural deficit, it will soon deplete the fund balance and will no longer be solvent. The level of deficit spending identified in this budget leaves the District unable to meet the required 3% reserve at the end of the year. Therefore, the structural deficit

must be addressed, meaning the District must reduce spending so that expenses do not exceed revenues.

To reiterate, the unrestricted beginning fund balance for 2009-10 is estimated in this budget document to be \$20.1 million. This is based upon the 2008-09 estimated ending fund balance. This figure is likely to increase slightly when staff reports the Unaudited Actuals, due to budget balances that may remain unspent. In particular, due to the new Tier III program flexibility it will be possible to “sweep” unused funds from the Tier III programs in order to help backfill the negative effects of the 2008-09 mid year reductions. The restricted beginning fund balance is estimated to be \$2.9 million. This balance is also subject to change, based on the closing of the books, and is designated for restricted carry-over. The combined estimated beginning fund balance is \$23.1 million.

**2009-10 TOTAL GENERAL FUND
REVENUES & OTHER SOURCES by OBJECT
\$260,954,713**



Revenue Limit

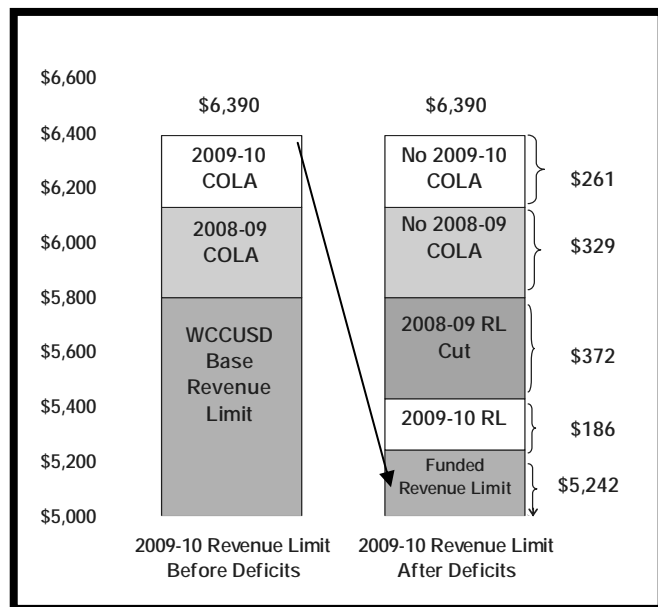
Revenue limit funding is based mainly upon student attendance. West Contra Costa Unified School District is currently considered a declining enrollment district. Therefore, the basis for Revenue Limit funding for 2009-10 is 2008-09 P-2 Average Daily

Attendance (K-12 ADA) along with certain annual adjustments. A declining enrollment district is held harmless for one year to help minimize the impact of declining Revenue Limit funding. The District is funded on the greater of current year or prior year ADA.

A portion of the Revenue Limit dollars are transferred to the Restricted Special Education Program based on the Special Education ADA generated. The total Revenue Limit funding for the District is estimated at \$149 million, of which \$8.4 million is transferred to Special Education.

The Revenue Limit base includes the 4.25% COLA, as recommended at the Governor's May Revise. However, the COLA is not funded; in fact the May Revise recommendations includes a deficit of 17.967% for the 2009-10 fiscal year.

The table to the right illustrates the extraordinary drop in per pupil funding. In a stable economy the district would have received \$6,390 per pupil in attendance funds. Due to the economic crisis the amount is \$5,242. This has meant a loss of \$32 million in funding for education in West Contra Costa School District.



Lottery and Other State Revenue

Unrestricted lottery funds are estimated at \$109.50 per ADA, for a total of \$3.1 million. Other State Revenues now include all of the Tier III programs as unrestricted revenue in accordance with the new accounting procedures set in place by the California Department of Education.

Contributions to Restricted Programs

Various programs require contributions from the District's unrestricted general fund either through law or because the programs cannot be operated within their revenue streams.

Routine Repair and Restricted Maintenance	\$ 6,000,000
Special Education Program	\$21,609,968
Special Education Transportation	\$ 5,232,758

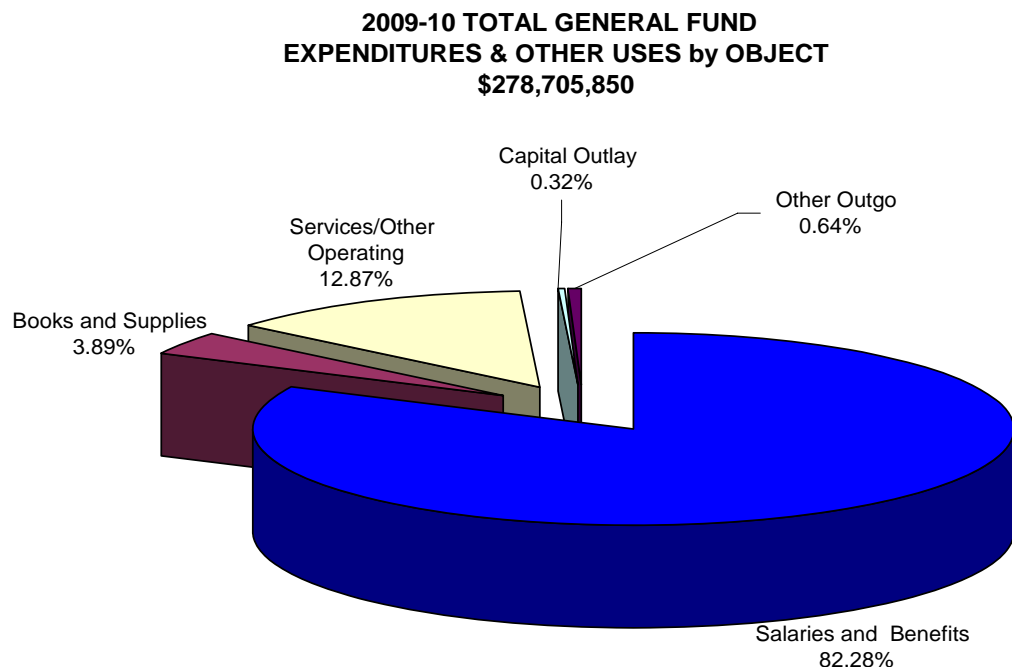
Restricted Revenue

Revenues for the remaining categorical programs have been projected using prior year funding as a base, taking into account the 15.38% reductions for the 2008-09 school

year, and an additional 4.46% reduction for 2009-10. Budgeted revenue is projected for programs that have supporting documentation for current year funding, and assurance of funding in the coming year. Programs for which documentation was not provided will be added to the budget as the funding letters become available. These additions will be brought to the Board as budget increases.

Federal Stimulus Funding

The intent of the American Recovery and Reinvestment Act (ARRA) is to save jobs and stimulate the economy. The reality for California schools is that the ARRA funding is serving to avoid further cut backs caused by State cuts. There are three main areas in which the school district has received funding so far, Special Education, State Fiscal Stabilization and Title I. The Special Education funding is accounted for in the 2009-10 budget based upon the grant letters received. Special Ed. ARRA funds are subject to the typical regulations in place for Special Education, with the exception of \$1.4 million which has been used to offset encroachment to the general fund in 2009-10. Title I ARRA budgets were developed conservatively, and will be amended upon the receipt of the Consolidated Application forms. The District received funding at the end of the year (2008-09) for the State Fiscal Stabilization Fund (SFSF) which will be used to offset revenue shortfalls, to the extent allowed by federal guidelines. The remaining SFSF dollars from the initial funding is to be distributed in 2009-10. It is estimated to be \$4.3 million and has been accounted for in the budget process for 2009-10. The SFSF for 2009-10 will be used to avoid further cuts in areas defined by the federal statutes providing guidance on the use of the funds.



Employee Salary and Benefits

Employee salaries include step and column increases. Statutory payroll benefits are based upon actual benefit costs of current employees and estimates for vacant positions. The following salary driven benefit rates have been used for budget development:

State Teacher's Retirement System	8.25%
Public Employee's Retirement System	9.709%
Unemployment	0.42%
Medicare	1.45%
Worker's Compensation	3.232%
FICA (Social Security)	6.20%
PERS Reduction	3.311%

The budget for current and post employment health and welfare benefits reflects an estimated increase of 10% effective January 1, 2010.

Other Expenditures

Books and supplies for school sites have been allocated from unrestricted funding on a per-pupil basis in the amount of \$15 at the elementary level, \$16 at the middle and \$18 high school levels. Services and other operating expenses include items such as utilities, telephones, copier service agreement, district memberships, legal and audit expenses. Utilities have been budgeted at the 2008-09 levels.

Restricted Expenditures

Restricted expenditures were developed taking into account the reductions from the State. The categorical program expenditures related to grants and entitlements will be subject to change based upon carry-over funds and revised funding levels for the 2009 school year.

Multi-Year Fiscal Recovery Plan

In April of 2007, the District received a report from MGT of America which conducted a performance audit in order to identify areas where financial, operational and functional effectiveness can be improved. This report identified two key areas to capture cost savings in the District. One is school consolidations and the other is health benefits. The health benefits issues are subject to negotiation with the unions. School closures represent the next largest area of savings.

The budget for 2009-10 includes the savings for school closures identified by the Board and iterated earlier in this narrative. School closure was also identified as a means to address the long term debt of the District when the Board adopted the 2008-09 budget. It is imperative that the Board begin planning for the disposition of these properties in order to generate revenue to pay off the State debt and to avoid the costly expense of caring for vacant buildings and property.

Two multi-year projections are provided within the budget adoption documents. One is based upon the current contract provisions in place with all unions with respect to health benefits and other cost based contract provisions. This multi-year projection indicates the District would not meet its financial obligation unless the cost savings measures are implemented. The second reflects the cost savings which will be realized based upon the contract proposals currently authorized by the Board. These proposals are the foundation of the fiscal recovery plan. By adopting this budget, along with the multi-year fiscal recovery plan, the Board is committing the execution of these cost savings in order to address the deficit spending of the District. These cost savings will result in a positive ending fund balance that allows for the designation of the required 3% reserve for the 2009-10 and 2010-11 fiscal years.

These assurances are part of the budget adoption in order that the County Office of Education, under Education code 42127, can consider these facts when reviewing the status of the District and moves to approve, conditionally approve, or disapprove the 2009-10 budget and multi-year plan.

The following are the assumptions used for the development of the multi-year projections.

2010-11 Assumptions

Funded ADA: 27,595
Revenue Limit COLA: .90%
Revenue Limit Deficit: 17.967%
California CPI: .90%
Restricted Lottery: \$11.50 per ADA
Unrestricted Lottery: \$109.50 per ADA
Reserve for Economic Uncertainty: 3%
Step and Column: 1.02%
Health Benefits: 10%

2011-12 Assumptions

Funded ADA: 27,595
Revenue Limit COLA: 2.4%
Revenue Limit Deficit: 17.967%
California CPI: 2.10%
Restricted Lottery: \$11.50 per ADA
Unrestricted Lottery: \$109.50 per ADA
Reserve for Economic Uncertainty: 3%
Step and Column: 1.02%
Health Benefits: 10%

The District does not have adequate fund balance to maintain a full 3% reserve requirement without the budget plan in place for fiscal recovery.

The unrestricted ending fund balance is projected to be \$1.6 million. When the required reserve is applied, the result is a negative balance.

Revolving Cash	\$ 70,000
Stores Inventory	\$ 230,000
Reserve for Economic Uncertainties	\$ 8,331,176
Undesignated Balance	\$ -0-
Total Ending Balance	\$(7,021,380)

The projected unrestricted ending fund balance for 2009-10, based upon the recovery plan is \$14.5 million. This plan projection indicates that the District will meet its financial obligation in the 2009-10 fiscal year.

Revolving Cash	\$ 70,000
Stores Inventory	\$ 230,000
Reserve for Economic Uncertainties	\$ 7,972,582 *
Undesignated Balance	\$ 6,290,323
Total Ending Balance	\$14,562,906

The projected unrestricted ending fund balance for 2010-11 is \$9.7 million, which is sufficient to meet the 3% requirement for reserves.

* The reserve for the budget plan is less due to reduced expenses

The Multi-Year Projection is a required component of budget adoption, which is meant to demonstrate the requirement that the District will meet its financial obligations in the 2009-10 budget year and two subsequent years. The recovery plan demonstrates that this obligation will be met for 2009-10 and 2010-11.

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The long term fiscal health of the District cannot be discussed without an understanding of the financial liability incurred by the District due to the lifetime benefits program. Health benefit costs have been rising steadily and active and retiree benefit costs consume \$47.2 million or 17% of the District's total general fund.

The District currently offers lifetime health benefits for qualifying employees and their dependents. The premiums for the benefits are budgeted on a "pay-as-you-go" basis. The Governmental Accounting Standards Board issued a statement, known as GASB 45, requiring public agencies to recognize the long term liability of retiree benefits offered to employees. The statement requires an actuarial study in order to determine the unfunded liability of the District, as well as the annual required contribution, should the District determine to fully fund the liability.

The most recent actuarial study, completed in 2008, determined the present value of future post employment health care benefits, or GASB 45 liability, to be \$495 million as of July 1, 2008. The year end closing financial statements are now required to state the

net OPEB obligation as a district liability. The 2008 actuarial study states the amount of the District's net OPEB obligation for 2009-10 is \$69 million. This liability is posted to the financial statements much the same as any long term debt or obligation. This amount goes up each year as long as the District maintains the current plan, vesting and contribution structure. A change in any one of these components, as well as a funding mechanism which contributes retiree benefit dollars to an irrevocable trust, will reduce the liability. Non-represented management employees who retire on or after January 1, 2009 are now subject to a cap.

The liability in place for those already in retirement grows with each year based upon the increased cost of healthcare and the flow of retirees entering the system. The recent Contra Costa County Grand Jury Report No. 0907 states, "A fiscal disaster is looming on the horizon for Contra Costa County and other local governmental entities – school districts, cities and special districts." The School Board has acknowledged the size and gravity of the situation for the School District and has committed to reducing the liability in Resolution No. 91-0809 on May 20, 2009 through collective bargaining. Action must be taken to stabilize the cost factors and change the structure of eligibility for lifetime benefits. This change is essential for the long term financial stability of the District.

Other Funds

Adult Education Fund – Fund 11

West Contra Costa Adult Education provides educational service to community members of all ages. Programs include vocational education, high school diploma studies, English as a Second Language, basic education geared to promote adult literacy, parent education, adults with disabilities and senior citizen classes. The State of California has placed the state portion of Adult Education funding within the Tier III flexibility program. The Board has approved the flexibility provision which will provide \$1,000,000 to the unrestricted general fund which will be used to help offset the State cuts to revenues in the general fund.

This means the Adult Education program will be offering fewer programs this year. The operating budget is \$3.6 million, which reflects the reduced programming.

Child Development Fund – Fund 12

The Child Development fund is also known as the Preschool fund. Grants are received from both state and federal sources to support early childhood development with the school district. The operating budget for preschools is \$2.5 million for 2009-10.

Cafeteria Fund – Fund 13

The Food Services Department of West Contra Costa Unified School District serves over 1,100,000 breakfasts, 3,000,000 lunches and almost 640,000 after-school snacks to its students during the regular school year. In our elementary schools, 69 % of our students participate in our meal programs; our middle schools have a participation of 49%, and our high schools participation is 28.5%. The program is entirely self sufficient through state and federal grants, with modest fees in place for meals and snacks that are not reimbursable through grants.

The Food Services Department also plays a critical role in ensuring that many children get enough to eat during summer months and provided over 256,000 nutritious meals to children age 18 and below during last year's Summer Feeding program. As the national leader in program innovations to prevent child obesity, the Food Services Department of WCCUSD has become the first school district in the Bay Area to provide a complete resource kit to support healthy food fundraising events by PTA / Student groups. It also continuously provides technical support and education to school administrators, teachers, parents, and students about nutrition and wellness. The Cafeteria Fund has an operating budget of \$11.8 million for 2009-10.

Deferred Maintenance Fund – Fund 14

The Deferred Maintenance Fund provides separate accounting for State apportionments and District matching contributions for deferred maintenance purposes. Deferred maintenance is defined as major repair or replacement of plumbing, heating, air conditioning, electrical, roofing and floor systems, and includes any other items approved by the State Allocation Board. Due to the uncertainty of the State budget, no budget has been set in place for the revenue portion of the program. The projected beginning fund balance is \$4.6 million and the budget is proposed with minimal expenditures in an effort to conserve these funds for potential emergencies that may occur before additional funding is received in future years.

Special Reserve Fund for Other Than Capital Outlay Projects – Fund 17

This fund is used primarily to provide for the accumulation of general fund dollars for general operating purposes other than capital outlay. Amounts from this fund must first be transferred to the General Fund, or other appropriate fund, before expenditures can be made. The available amount in this fund is \$296,802. These funds have been earmarked for the support and improvement of the financial and human resource software system.

Building Fund – Fund 21

This fund accounts for proceeds from the sale of bonds and may not be used for any purpose other than those for which the bonds were issued. The District anticipates a bond sale this summer which will generate \$160 million. These funds will be used to continue our bond facility construction program.

Capital Facilities Fund – Fund 25

Education Code sections 17620-17626 authorize the District to levy fees on developers or other agencies as a condition of approving a development. This fund is used to account for the receipt and expenditure of the fees collected. Expenditures are restricted by Government Code sections 65970-65981 and are generally limited to those expenditures necessary for the District to provide services to the areas where the development has impacted the District's ability to provide those services. In prior years, the District has received many millions of dollars in developer fees that have been used to support the construction of growth projects throughout the District. Based on a

decline in revenue, the District must adjust program budget and project plans to reflect available forecasted balances.

County School Facilities Fund – Fund 35

This fund was established pursuant to Education Code section 17070.43 to receive apportionments from State School Facilities Funds approved by the voters authorizing the sale of bonds under Propositions 1A, 47, and 55. The funds received are used to support our bond construction program. The District is required to make a 60% matching contribution in order to receive these funds. This contribution is made through the expenditure of available bond funds on construction projects funded by the State. Due to the State level freeze set in place for forwarding project funds to school districts, Fund 35 has no new funding or expenses for 2009-10.

Special Reserve Fund for Capital Outlay Projects – Fund 40

This fund exists to accumulate moneys to fund capital projects. The District deposits facilities-related revenues such as proceeds generated from redevelopment agency pass-through payments, proceeds from lease or sale of property and local facility grants. Funds received are generally available for expenditure subject to certain restrictions and/or requirements of the funding source.

Debt Service Funds – Funds 52 and 56

The Debt Service funds are used to account for various debts of the District. Transfers from the General Fund and other appropriate funding sources are made to fund 56 to provide the principal and interest payment on the District's State Emergency Apportionment Loans. In addition, according to State law, when the District sells property, the proceeds from those sales must be used for debt service of the loan and are transferred here. Fund 52 is used to accumulate the resources necessary for repayment of the District's outstanding Certificates of Participation.

Self-Insurance Fund – Fund 67

This fund is used for self-insurance activities from other operating funds of the District. Insurance premiums from the General, Adult Education and Cafeteria funds are deposited to this fund. Funds deposited are then used to purchase insurance and to pay self-insured claims up to \$100,000 per claim. This is the District's deductible or self insured retention. The budget is based on various assumptions and historical trends.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 1

2009-10 JULY 1 ADOPTION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
Revenue Limit Sources	\$ 140,531,724	\$ 8,484,932	\$ 149,016,656	\$ -	\$ -	\$ -	\$ 149,016,656
Federal Revenues	0	30,618,614	30,618,614	9,579,583	-	-	40,198,197
Other State Revenues	24,790,586	36,772,819	61,563,405	6,511,004	1,546,128	-	69,620,537
Other Local Revenues	1,718,000	17,038,038	18,756,038	2,245,793	3,900,000	18,794,106	43,695,937
Total Revenues	167,040,310	92,914,403	259,954,713	18,336,380	5,446,128	18,794,106	302,531,327
EXPENDITURES							
Certificated Salaries	81,892,392	36,081,725	117,974,117	3,130,883	-	-	121,105,000
Classified Salaries	19,978,604	19,729,153	39,707,757	4,794,172	954,221	-	45,456,150
Employee Benefits	45,593,943	26,050,729	71,644,672	3,305,507	481,617	-	75,431,796
Books and Supplies	3,255,435	7,587,527	10,842,962	5,364,463	1,509,750	-	17,717,175
Services and Other Operating Expenditures	2,793,163	33,064,723	35,857,886	2,881,239	6,128,921	19,521,006	64,389,052
Capital Outlay	179,652	702,206	881,858	129,000	101,549,040	-	102,559,898
Other Outgo	2,609,278	-	2,609,278	97,524	-	1,421,602	4,128,404
Direct/Indirect Support Costs	(2,567,923)	1,755,243	(812,680)	812,680	-	-	-
Total Expenditures	153,734,544	124,971,306	278,705,850	20,515,468	110,623,549	20,942,608	430,787,475
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	13,305,766	(32,056,903)	(18,751,137)	(2,179,088)	(105,177,421)	(2,148,502)	(128,256,148)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	1,000,000	-	1,000,000	-	-	-	1,000,000
Interfund Transfers Out	-	-	-	(1,000,000)	-	-	(1,000,000)
Other Sources	-	-	-	-	160,000,000	-	160,000,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(32,842,726)	32,842,726	-	-	-	-	-
Total Other Financing Sources and Uses	(31,842,726)	32,842,726	1,000,000	(1,000,000)	160,000,000	-	160,000,000
NET CHANGE IN FUND BALANCE	(18,536,960)	785,823	(17,751,137)	(3,179,088)	54,822,579	(2,148,502)	31,743,852
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2009	20,146,755	2,991,054	23,137,809	8,757,852	117,137,261	21,579,652	170,612,573
PROJECTED ENDING FUND BALANCE JUNE 30, 2010	\$ 1,609,795	\$ 3,776,877	\$ 5,386,672	\$ 5,578,764	\$ 171,959,840	\$ 19,431,150	\$ 202,356,425

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2009-10 JULY 1 ADOPTION**

Schedule 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

REVENUES

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	152,750.00	100,000.00	9,326,833.00	-	-	9,579,583.00
Other State Revenues	3,156,625	2,529,250	825,129	-	-	6,511,004
Other Local Revenues	225,000	296,613	1,694,180	30,000	-	2,245,793
Total Revenues	3,534,375	2,925,863	11,846,142	30,000	-	18,336,380

EXPENDITURES

Certificated Salaries	1,893,841	1,237,042	-	-	-	3,130,883
Classified Salaries	522,130	285,215	3,986,827	-	-	4,794,172
Employee Benefits	630,576	740,391	1,934,540	-	-	3,305,507
Books and Supplies	141,000	473,333	4,750,130	-	-	5,364,463
Services and Other Operating Expenditures	325,505	(69,900)	522,634	2,103,000	-	2,881,239
Capital Outlay	-	-	129,000	-	-	129,000
Other Outgo	-	97,524	-	-	-	97,524
Direct/Indirect Support Costs	143,711	162,258	506,711	-	-	812,680
Total Expenditures	3,656,763	2,925,863	11,829,842	2,103,000	-	20,515,468

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(122,388)	-	16,300	(2,073,000)	-	(2,179,088)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	(1,000,000)	-	-	-	-	(1,000,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	-	-	(1,000,000)

NET CHANGE IN FUND BALANCE

(1,122,388)	-	16,300	(2,073,000)	-	(3,179,088)
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**ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2009**

2,711,758	10,000	1,054,082	4,685,210	296,802	8,757,852
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2010**

\$ 1,589,370	\$ 10,000	\$ 1,070,382	\$ 2,612,210	\$ 296,802	\$ 5,578,764
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 3

2009-10 JULY 1 ADOPTION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS

REVENUES

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	1,546,128	1,546,128
Other Local Revenues	1,600,000	550,000	-	1,750,000	3,900,000
Total Revenues	1,600,000	550,000	-	3,296,128	5,446,128

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	954,221	-	-	-	954,221
Employee Benefits	481,617	-	-	-	481,617
Books and Supplies	1,492,000	6,650	-	11,100	1,509,750
Services and Other Operating Expenditures	2,971,000	806,850	-	2,351,071	6,128,921
Capital Outlay	99,723,000	967,040	-	859,000	101,549,040
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	105,621,838	1,780,540	-	3,221,171	110,623,549

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(104,021,838)	(1,230,540)	-	74,957	(105,177,421)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	160,000,000	-	-	-	160,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	160,000,000	-	-	-	160,000,000

NET CHANGE IN FUND BALANCE

55,978,162	(1,230,540)	-	74,957	54,822,579
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**ESTIMATED BEGINNING FUND BALANCE, JULY
1, 2009**

102,396,319	4,508,664	5,214,185	5,018,092	117,137,261
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2010**

\$ 158,374,481	\$ 3,278,124	\$ 5,214,185	\$ 5,093,049	\$ 171,959,840
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 4

2009-10 JULY 1 ADOPTION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS	CORPORATION DEBT SERVICE	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	-	-	1,900,000	16,894,106	18,794,106
Total Revenues	-	-	1,900,000	16,894,106	18,794,106
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services and Other Operating Expenditures	-	-	1,900,000	17,621,006	19,521,006
Capital Outlay	-	-	-	-	-
Other Outgo	-	1,421,602	-	-	1,421,602
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	-	1,421,602	1,900,000	17,621,006	20,942,608
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	-	(1,421,602)	-	(726,900)	(2,148,502)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(1,421,602)	-	(726,900)	(2,148,502)
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2009	1,309,460	8,924,599	515,422	10,830,171	21,579,652
PROJECTED ENDING FUND BALANCE JUNE 30, 2010	\$ 1,309,460	\$ 7,502,997	\$ 515,422	\$ 10,103,271	\$ 19,431,150

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: 1108 Bissell Ave., Richmond, CA
Date: June 19, 2009

Place: Lovonya DeJean Middle School
Date: June 24, 2009
Time: 06:30 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: Sheri Gamba

Telephone: (510) 231-1170

Title: Assoc Superintendent of Business Svcs

E-mail: SGamba@wccusd.net

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	

CRITERIA AND STANDARDS (continued)			Met	Not Met
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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent 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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
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 Schools Insurance Group

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Lisa Erwin

Title: Executive Director Business Svcs

Telephone: (510) 231-1173

E-mail: LErwin@wccusd.net

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Estimated Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Estimated Actuals	2009-10 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	145,896,443.32	9,026,043.00	154,922,486.32	140,531,724.00	8,484,932.00	149,016,656.00	-3.8%
2) Federal Revenue		8100-8299	0.00	44,490,250.00	44,490,250.00	0.00	30,618,614.00	30,618,614.00	-31.2%
3) Other State Revenue		8300-8599	14,964,484.00	53,609,984.16	68,574,468.16	24,790,586.00	36,772,819.00	61,563,405.00	-10.2%
4) Other Local Revenue		8600-8799	11,694,470.00	8,884,867.45	20,579,337.45	1,718,000.00	17,038,038.00	18,756,038.00	-8.9%
5) TOTAL REVENUES			172,555,397.32	116,011,144.61	288,566,541.93	167,040,310.00	92,914,403.00	259,954,713.00	-9.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	83,767,016.00	38,085,551.26	121,852,567.26	81,892,392.00	36,081,725.00	117,974,117.00	-3.2%
2) Classified Salaries		2000-2999	20,569,736.00	20,599,280.56	41,169,016.56	19,978,604.00	19,729,153.00	39,707,757.00	-3.5%
3) Employee Benefits		3000-3999	45,844,222.58	25,182,949.73	71,027,172.31	45,593,943.00	26,050,729.00	71,644,672.00	0.9%
4) Books and Supplies		4000-4999	3,551,163.68	21,255,784.26	24,806,947.94	3,255,435.00	7,587,527.00	10,842,962.00	-56.3%
5) Services and Other Operating Expenditures		5000-5999	(3,530,538.68)	47,548,028.00	44,017,489.32	2,793,163.00	33,064,723.00	35,857,886.00	-18.5%
6) Capital Outlay		6000-6999	98,742.00	5,494,234.00	5,592,976.00	179,652.00	702,206.00	881,858.00	-84.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,475,000.00	0.00	1,475,000.00	2,609,278.00	0.00	2,609,278.00	76.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,627,794.83)	2,749,183.83	(878,611.00)	(2,567,923.00)	1,755,243.00	(812,680.00)	-7.5%
9) TOTAL EXPENDITURES			148,147,546.75	160,915,011.64	309,062,558.39	153,734,544.00	124,971,306.00	278,705,850.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			24,407,850.57	(44,903,867.03)	(20,496,016.46)	13,305,766.00	(32,056,903.00)	(18,751,137.00)	-8.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
b) Transfers Out		7600-7629	787,360.00	1,418,583.00	2,205,943.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,540,814.13)	24,540,814.13	0.00	(32,842,726.00)	32,842,726.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(25,328,174.13)	23,122,231.13	(2,205,943.00)	(31,842,726.00)	32,842,726.00	1,000,000.00	-145.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(920,323.55)	(21,781,635.90)	(22,701,959.46)	(18,536,960.00)	785,823.00	(17,751,137.00)	-21.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,567,078.29	24,272,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
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)			21,567,078.29	24,272,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
d) Other Restatements		9795	(500,000.00)	500,000.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,067,078.29	24,772,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
2) Ending Balance, June 30 (E + F1e)			20,146,754.73	2,991,054.05	23,137,808.78	1,609,794.73	3,776,877.05	5,386,671.78	-76.7%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,991,054.05	2,991,054.05	0.00	3,776,877.05	3,776,877.05	26.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	9,338,055.00	0.00	9,338,055.00	1,309,794.73	0.00	1,309,794.73	-86.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,508,699.73	0.00	10,508,699.73				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

			2008-09 Estimated Actuals			2009-10 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	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			
H. LIABILITIES								
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			
I. FUND EQUITY								
Ending Fund Balance, June 30 (G10 - H7)			0.00	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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	86,510,757.00	0.00	86,510,757.00	80,698,289.00	0.00	80,698,289.00	-6.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	804,956.00	0.00	804,956.00	804,956.00	0.00	804,956.00	0.0%
Timber Yield Tax		8022	316.00	0.00	316.00	316.00	0.00	316.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,611.00	0.00	3,611.00	3,611.00	0.00	3,611.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	57,997,841.00	0.00	57,997,841.00	57,997,841.00	0.00	57,997,841.00	0.0%
Unsecured Roll Taxes		8042	2,379,907.00	0.00	2,379,907.00	2,379,907.00	0.00	2,379,907.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,099,814.00	0.00	4,099,814.00	4,099,814.00	0.00	4,099,814.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,599,232.00	0.00	3,599,232.00	3,599,232.00	0.00	3,599,232.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest 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%
Subtotal, Revenue Limit Sources			155,396,434.00	0.00	155,396,434.00	149,583,966.00	0.00	149,583,966.00	-3.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,026,043.00)		(9,026,043.00)	(8,484,932.00)		(8,484,932.00)	-6.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		270,142.00	270,142.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		8,755,901.00	8,755,901.00		8,484,932.00	8,484,932.00	-3.1%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,129,489.32	0.00	1,129,489.32	990,918.00	0.00	990,918.00	-12.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,603,437.00)	0.00	(1,603,437.00)	(1,558,228.00)	0.00	(1,558,228.00)	-2.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			145,896,443.32	9,026,043.00	154,922,486.32	140,531,724.00	8,484,932.00	149,016,656.00	-3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,683,166.00	5,683,166.00	0.00	8,628,045.00	8,628,045.00	51.8%
Special Education Discretionary Grants		8182	0.00	1,122,288.00	1,122,288.00	0.00	1,310,105.00	1,310,105.00	16.7%
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		34,502,674.00	34,502,674.00		19,430,596.00	19,430,596.00	-43.7%
Vocational and Applied Technology Education	3500-3699	8290		319,622.00	319,622.00		280,595.00	280,595.00	-12.2%
Safe and Drug Free Schools	3700-3799	8290		161,238.00	161,238.00		117,046.00	117,046.00	-27.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	2,701,262.00	2,701,262.00	0.00	852,227.00	852,227.00	-68.5%
TOTAL, FEDERAL REVENUE			0.00	44,490,250.00	44,490,250.00	0.00	30,618,614.00	30,618,614.00	-31.2%

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)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	940,498.00		940,498.00	944,596.00		944,596.00	0.4%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		166,036.00	166,036.00		0.00	0.00	-100.0%
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	0.0%
Prior Years	6350-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		18,217,840.00	18,217,840.00		17,906,283.00	17,906,283.00	-1.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		209,833.00	209,833.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		475,746.00	475,746.00		475,746.00	475,746.00	0.0%
School Improvement Program	7260-7265	8311		17,402.00	17,402.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		5,430,553.00	5,430,553.00		6,213,832.00	6,213,832.00	14.4%
Spec. Ed. Transportation	7240	8311		1,853,109.00	1,853,109.00		1,853,109.00	1,853,109.00	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	10,532,214.00	0.00	10,532,214.00	8,327,239.00	0.00	8,327,239.00	-20.9%
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	3,149,070.00	375,577.00	3,524,647.00	3,163,375.00	332,227.00	3,495,602.00	-0.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		438,650.00	438,650.00		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		803,684.00	803,684.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		1,767,792.00	1,767,792.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		26,031.00	26,031.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.16	0.16		0.00	0.00	-100.0%
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		176,570.00	176,570.00		141,808.00	141,808.00	-19.7%
Healthy Start	6240	8590		421,149.00	421,149.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		1,217,052.00	1,217,052.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		330,425.00	330,425.00		0.00	0.00	-100.0%
Teacher Credentialing Block Grant	7392	8590		561,240.00	561,240.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		1,373,791.00	1,373,791.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		3,094,191.00	3,094,191.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		1,998,757.00	1,998,757.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		5,319,000.00	5,319,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	342,702.00	9,335,556.00	9,678,258.00	12,355,376.00	4,530,814.00	16,886,190.00	74.5%
TOTAL, OTHER STATE REVENUE			14,964,484.00	53,609,984.16	68,574,468.16	24,790,586.00	36,772,819.00	61,563,405.00	-10.2%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	6.06	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	9,974,270.00	0.00	9,974,270.00	0.00	9,823,849.00	9,823,849.00	-1.5%
Other		8622	0.00	5,554,080.00	5,554,080.00	0.00	5,558,184.00	5,558,184.00	0.1%
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	147,500.00	0.00	147,500.00	118,000.00	0.00	118,000.00	-20.0%
Interest		8660	687,500.00	0.00	687,500.00	600,000.00	0.00	600,000.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments									
Fees and Contracts		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	885,200.00	3,330,787.45	4,215,987.45	1,000,000.00	1,656,005.00	2,656,005.00	-37.0%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,694,470.00	8,884,867.45	20,579,337.45	1,718,000.00	17,038,038.00	18,756,038.00	-8.9%
TOTAL, REVENUES			172,555,397.32	116,011,144.61	288,566,541.93	167,040,310.00	92,914,403.00	259,954,713.00	-9.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	72,409,415.00	26,837,898.68	99,247,313.68	73,026,726.00	24,408,662.00	97,435,388.00	-1.8%
Certificated Pupil Support Salaries		1200	3,586,137.00	2,962,646.00	6,548,783.00	167,083.00	5,566,392.00	5,733,475.00	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,431,983.00	4,381,288.00	11,813,271.00	8,175,634.00	3,327,270.00	11,502,904.00	-2.6%
Other Certificated Salaries		1900	339,481.00	3,903,718.58	4,243,199.58	522,949.00	2,779,401.00	3,302,350.00	-22.2%
TOTAL, CERTIFICATED SALARIES			83,767,016.00	38,085,551.26	121,852,567.26	81,892,392.00	36,081,725.00	117,974,117.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	324,794.00	10,145,258.13	10,470,052.13	352,596.00	10,121,154.00	10,473,750.00	0.0%
Classified Support Salaries		2200	9,777,282.00	4,258,928.50	14,036,210.50	9,069,492.00	4,147,239.00	13,216,731.00	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	1,583,973.00	457,416.06	2,041,389.06	1,659,790.00	392,348.00	2,052,138.00	0.5%
Clerical, Technical and Office Salaries		2400	8,408,745.00	2,128,006.78	10,536,751.78	8,239,641.00	2,003,888.00	10,243,529.00	-2.8%
Other Classified Salaries		2900	474,942.00	3,609,671.09	4,084,613.09	657,085.00	3,064,524.00	3,721,609.00	-8.9%
TOTAL, CLASSIFIED SALARIES			20,569,736.00	20,599,280.56	41,169,016.56	19,978,604.00	19,729,153.00	39,707,757.00	-3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,746,662.00	2,953,484.89	9,700,146.89	6,727,165.00	2,904,838.00	9,632,003.00	-0.7%
PERS		3201-3202	1,797,778.00	1,702,002.77	3,499,780.77	1,857,129.00	1,691,928.00	3,549,057.00	1.4%
OASDI/Medicare/Alternative		3301-3302	2,794,961.00	2,205,586.40	5,000,547.40	2,632,389.00	2,017,375.00	4,649,764.00	-7.0%
Health and Welfare Benefits		3401-3402	19,335,976.00	10,300,552.38	29,636,528.38	20,070,329.00	11,227,692.00	31,298,021.00	5.6%
Unemployment Insurance		3501-3502	390,124.00	201,131.45	591,255.45	427,402.00	234,220.00	661,622.00	11.9%
Workers' Compensation		3601-3602	3,459,846.00	1,957,668.02	5,417,514.02	3,285,709.00	1,807,111.00	5,092,820.00	-6.0%
OPEB, Allocated		3701-3702	10,716,628.00	5,448,365.08	16,164,993.08	10,122,389.00	5,784,392.00	15,906,781.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	602,247.58	414,158.74	1,016,406.32	471,431.00	383,173.00	854,604.00	-15.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,844,222.58	25,182,949.73	71,027,172.31	45,593,943.00	26,050,729.00	71,644,672.00	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,763,908.41	2,099,199.00	3,863,107.41	1,550,000.00	0.00	1,550,000.00	-59.9%
Books and Other Reference Materials		4200	0.00	10,854.00	10,854.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,703,761.27	18,231,697.62	19,935,458.89	1,613,135.00	7,433,527.00	9,046,662.00	-54.6%
Noncapitalized Equipment		4400	83,494.00	914,033.64	997,527.64	92,300.00	154,000.00	246,300.00	-75.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,551,163.68	21,255,784.26	24,806,947.94	3,255,435.00	7,587,527.00	10,842,962.00	-56.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,737,562.00	1,737,562.00	0.00	1,086,280.00	1,086,280.00	-37.5%
Travel and Conferences		5200	134,521.00	1,175,503.12	1,310,024.12	120,390.00	747,867.00	868,257.00	-33.7%
Dues and Memberships		5300	103,992.00	4,700.00	108,692.00	60,700.00	42,500.00	103,200.00	-5.1%
Insurance		5400 - 5450	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Operations and Housekeeping Services		5500	5,565,500.00	100,000.00	5,665,500.00	5,424,315.00	100,000.00	5,524,315.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,784,824.00	1,151,490.53	2,936,314.53	1,786,609.00	832,594.00	2,619,203.00	-10.8%
Transfers of Direct Costs		5710	(16,940,426.00)	16,940,426.00	0.00	(10,535,411.00)	10,535,411.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,309.00)	21,089.00	(26,220.00)	(44,200.00)	100,500.00	56,300.00	-314.7%
Professional/Consulting Services and Operating Expenditures		5800	4,368,359.32	26,358,199.35	30,726,558.67	3,945,610.00	19,600,771.00	23,546,381.00	-23.4%
Communications		5900	0.00	59,058.00	59,058.00	535,150.00	18,800.00	553,950.00	838.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(3,530,538.68)	47,548,028.00	44,017,489.32	2,793,163.00	33,064,723.00	35,857,886.00	-18.5%

Description			2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CAPITAL OUTLAY										
Land			6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements			6170		0.00	4,139,723.00	4,139,723.00	0.00	160,000.00	-96.1%
Buildings and Improvements of Buildings			6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries			6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment			6400		98,742.00	1,354,511.00	1,453,253.00	179,652.00	542,206.00	-50.3%
Equipment Replacement			6500		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY					98,742.00	5,494,234.00	5,592,976.00	179,652.00	702,206.00	-84.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition										
Tuition for Instruction Under Interdistrict Attendance Agreements			7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools			7130		60,000.00	0.00	60,000.00	60,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices			7142		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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211		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	0.0%
To JPAs			7213		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	0.0%
To County Offices	6500		7222			0.00	0.00		0.00	0.0%
To JPAs	6500		7223			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	0.0%
To County Offices	6350, 6360		7222			0.00	0.00		0.00	0.0%
To JPAs	6350, 6360		7223			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	0.0%
All Other Transfers			7281-7283		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	489,278.00	0.00	489,278.00	New
Other Debt Service - Principal		7439	1,415,000.00	0.00	1,415,000.00	2,060,000.00	0.00	2,060,000.00	45.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,475,000.00	0.00	1,475,000.00	2,609,278.00	0.00	2,609,278.00	76.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,749,183.83)	2,749,183.83	0.00	(1,755,243.00)	1,755,243.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(878,611.00)	0.00	(878,611.00)	(812,680.00)	0.00	(812,680.00)	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,627,794.83)	2,749,183.83	(878,611.00)	(2,567,923.00)	1,755,243.00	(812,680.00)	-7.5%
TOTAL, EXPENDITURES			148,147,546.75	160,915,011.64	309,062,558.39	153,734,544.00	124,971,306.00	278,705,850.00	-9.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	1,418,583.00	1,418,583.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	787,360.00	0.00	787,360.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			787,360.00	1,418,583.00	2,205,943.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,370,681.00)	32,370,681.00	0.00	(32,842,726.00)	32,842,726.00	0.00	0.0%
Contributions from Restricted Revenues		8990	3,000.00	(3,000.00)	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	6,518,198.87	(6,518,198.87)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	1,308,668.00	(1,308,668.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(24,540,814.13)	24,540,814.13	0.00	(32,842,726.00)	32,842,726.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,328,174.13)	23,122,231.13	(2,205,943.00)	(31,842,726.00)	32,842,726.00	1,000,000.00	-145.3%

Description	Function 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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	145,896,443.32	9,026,043.00	154,922,486.32	140,531,724.00	8,484,932.00	149,016,656.00	-3.8%
2) Federal Revenue		8100-8299	0.00	44,490,250.00	44,490,250.00	0.00	30,618,614.00	30,618,614.00	-31.2%
3) Other State Revenue		8300-8599	14,964,484.00	53,609,984.16	68,574,468.16	24,790,586.00	36,772,819.00	61,563,405.00	-10.2%
4) Other Local Revenue		8600-8799	11,694,470.00	8,884,867.45	20,579,337.45	1,718,000.00	17,038,038.00	18,756,038.00	-8.9%
5) TOTAL REVENUES			172,555,397.32	116,011,144.61	288,566,541.93	167,040,310.00	92,914,403.00	259,954,713.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		92,672,025.00	88,237,859.74	180,909,884.74	100,370,563.00	72,079,491.00	172,450,054.00	-4.7%
2) Instruction - Related Services	2000-2999		19,140,384.00	30,533,874.64	49,674,258.64	18,791,120.00	17,100,412.00	35,891,532.00	-27.7%
3) Pupil Services	3000-3999		4,738,264.00	15,917,881.13	20,656,145.13	1,225,747.00	17,679,679.00	18,905,426.00	-8.5%
4) Ancillary Services	4000-4999		766,582.00	7,793,023.00	8,559,605.00	19,723.00	5,642,212.00	5,661,935.00	-33.9%
5) Community Services	5000-5999		27,846.00	0.00	27,846.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,496,265.75	2,768,323.83	14,264,589.58	12,702,761.00	1,787,743.00	14,490,504.00	1.6%
8) Plant Services	8000-8999		17,828,480.00	15,664,049.30	33,492,529.30	18,015,352.00	10,681,769.00	28,697,121.00	-14.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,477,700.00	0.00	1,477,700.00	2,609,278.00	0.00	2,609,278.00	76.6%
10) TOTAL EXPENDITURES			148,147,546.75	160,915,011.64	309,062,558.39	153,734,544.00	124,971,306.00	278,705,850.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			24,407,850.57	(44,903,867.03)	(20,496,016.46)	13,305,766.00	(32,056,903.00)	(18,751,137.00)	-8.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	New
b) Transfers Out		7600-7629	787,360.00	1,418,583.00	2,205,943.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,540,814.13)	24,540,814.13	0.00	(32,842,726.00)	32,842,726.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(25,328,174.13)	23,122,231.13	(2,205,943.00)	(31,842,726.00)	32,842,726.00	1,000,000.00	-145.3%

Description	Function 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(920,323.56)	(21,781,635.90)	(22,701,959.46)	(18,536,960.00)	785,823.00	(17,751,137.00)	-21.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	21,567,078.29	24,272,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793							
c) As of July 1 - Audited (F1a + F1b)			21,567,078.29	24,272,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
d) Other Restatements		9795	(500,000.00)	500,000.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,067,078.29	24,772,689.95	45,839,768.24	20,146,754.73	2,991,054.05	23,137,808.78	-49.5%
2) Ending Balance, June 30 (E + F1e)			20,146,754.73	2,991,054.05	23,137,808.78	1,609,794.73	3,776,877.05	5,386,671.78	-76.7%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	2,991,054.05	2,991,054.05	0.00	3,776,877.05	3,776,877.05	26.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	9,338,055.00	0.00	9,338,055.00	1,309,794.73	0.00	1,309,794.73	-86.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,508,699.73	0.00	10,508,699.73				
d) Unappropriated Amount		9790				0.00	0.00	0.00	

July 1 Budget (Single Adoption)
General Fund
Exhibit: Legally Restricted Balance Detail (Object 9740)

West Contra Costa Unified
Contra Costa County

07 61796 00000000
Form 01

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	(2.63)	(2.63)
5640	Medi-Cal Billing Option	93,147.19	93,147.19
5810	Other Federal	(0.21)	(0.21)
6275	Teacher Recruitment and Retention	(0.25)	(0.25)
6286	English Language Acquisition Program, Teacher Training & Student	(0.32)	(0.32)
6300	Lottery: Instructional Materials	(0.23)	(0.23)
6670	Tobacco-Use Prevention Education: Grades Nine through Twelve	(0.20)	(0.20)
7090	Economic Impact Aid (EIA)	19,300.00	19,300.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	0.62	0.62
7158	Instructional Materials - Williams Case	0.47	0.47
7400	Quality Education Investment Act	0.34	0.34
7810	Other State	(0.13)	(0.13)
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,295,624.94	2,211,100.94
9010	Other Local	1,582,984.46	1,453,331.46
Total, Legally Restricted Balance		2,991,054.05	3,776,877.05

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	387,906.00	152,750.00	-60.6%
3) Other State Revenue		8300-8599	3,090,708.00	3,156,625.00	2.1%
4) Other Local Revenue		8600-8799	344,500.00	225,000.00	-34.7%
5) TOTAL, REVENUES			3,823,114.00	3,534,375.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,107,326.00	1,893,841.00	-10.1%
2) Classified Salaries		2000-2999	831,328.00	522,130.00	-37.2%
3) Employee Benefits		3000-3999	833,146.00	630,576.00	-24.3%
4) Books and Supplies		4000-4999	344,601.00	141,000.00	-59.1%
5) Services and Other Operating Expenditures		5000-5999	499,947.00	325,505.00	-34.9%
6) Capital Outlay		6000-6999	24,030.00	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	208,155.00	143,711.00	-31.0%
9) TOTAL, EXPENDITURES			4,848,533.00	3,656,763.00	-24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,025,419.00)	(122,388.00)	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,000,000.00	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	(1,000,000.00)	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,025,419.00)	(1,122,388.00)	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,737,177.06	2,711,758.06	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,737,177.06	2,711,758.06	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,737,177.06	2,711,758.06	-27.4%
2) Ending Balance, June 30 (E + F1e)			2,711,758.06	1,589,370.06	-41.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,711,758.06		
d) Unappropriated Amount		9790		1,589,370.06	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
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	87,038.00	29,637.00	-65.9%
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	300,868.00	123,113.00	-59.1%
TOTAL, FEDERAL REVENUE			387,906.00	152,750.00	-60.6%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	2,593,314.00	0.00	-100.0%
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	497,394.00	3,156,625.00	534.6%
TOTAL, OTHER STATE REVENUE			3,090,708.00	3,156,625.00	2.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,500.00	60,000.00	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	250,000.00	150,000.00	-40.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,000.00	15,000.00	-53.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			344,500.00	225,000.00	-34.7%
TOTAL, REVENUES			3,823,114.00	3,534,375.00	-7.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,727,483.00	1,504,000.00	-12.9%
Certificated Pupil Support Salaries		1200	490.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	379,353.00	389,841.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,107,326.00	1,893,841.00	-10.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	149,037.00	68,255.00	-54.2%
Classified Support Salaries		2200	104,378.00	89,410.00	-14.3%
Classified Supervisors' and Administrators' Salaries		2300	72,677.00	72,677.00	0.0%
Clerical, Technical and Office Salaries		2400	354,236.00	290,788.00	-17.9%
Other Classified Salaries		2900	151,000.00	1,000.00	-99.3%
TOTAL, CLASSIFIED SALARIES			831,328.00	522,130.00	-37.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	169,926.00	166,875.00	-1.8%
PERS		3201-3202	64,503.00	33,973.00	-47.3%
OASDI/Medicare/Alternative		3301-3302	100,543.00	60,240.00	-40.1%
Health and Welfare Benefits		3401-3402	253,308.00	181,592.00	-28.3%
Unemployment Insurance		3501-3502	11,706.00	10,152.00	-13.3%
Workers' Compensation		3601-3602	94,010.00	78,087.00	-16.9%
OPEB, Allocated		3701-3702	121,815.00	90,270.00	-25.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,335.00	9,387.00	-45.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			833,146.00	630,576.00	-24.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	56,000.00	40,000.00	-28.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	265,601.00	92,000.00	-65.4%
Noncapitalized Equipment		4400	23,000.00	9,000.00	-60.9%
TOTAL, BOOKS AND SUPPLIES			344,601.00	141,000.00	-59.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,280.00	14,005.00	-60.3%
Dues and Memberships		5300	4,450.00	500.00	-88.8%
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	53,000.00	43,000.00	-18.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,810.00	30,000.00	-57.0%
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	225,167.00	138,000.00	-38.7%
Communications		5900	31,240.00	19,000.00	-39.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			499,947.00	325,505.00	-34.9%
CAPITAL OUTLAY					
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	24,030.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,030.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	208,155.00	143,711.00	-31.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			208,155.00	143,711.00	-31.0%
TOTAL, EXPENDITURES			4,848,533.00	3,656,763.00	-24.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,000,000.00	New
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	(1,000,000.00)	New

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	387,906.00	152,750.00	-60.6%
3) Other State Revenue		8300-8599	3,090,708.00	3,156,625.00	2.1%
4) Other Local Revenue		8600-8799	344,500.00	225,000.00	-34.7%
5) TOTAL, REVENUES			3,823,114.00	3,534,375.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,603,259.00	1,959,010.00	-24.7%
2) Instruction - Related Services	2000-2999		1,771,630.00	1,332,712.00	-24.8%
3) Pupil Services	3000-3999		555.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		208,155.00	143,711.00	-31.0%
8) Plant Services	8000-8999		264,934.00	221,330.00	-16.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,848,533.00	3,656,763.00	-24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,025,419.00)	(122,388.00)	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,000,000.00	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	(1,000,000.00)	New

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,025,419.00)	(1,122,388.00)	9.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,737,177.06	2,711,758.06	-27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,737,177.06	2,711,758.06	-27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,737,177.06	2,711,758.06	-27.4%
2) Ending Balance, June 30 (E + F1e)			2,711,758.06	1,589,370.06	-41.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,711,758.06		
d) Unappropriated Amount		9790		1,589,370.06	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	287,197.00	100,000.00	-65.2%
3) Other State Revenue		8300-8599	2,529,258.00	2,529,250.00	0.0%
4) Other Local Revenue		8600-8799	265,015.00	296,613.00	11.9%
5) TOTAL REVENUES			3,081,470.00	2,925,863.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,210,486.00	1,237,042.00	2.2%
2) Classified Salaries		2000-2999	786,213.00	285,215.00	-63.7%
3) Employee Benefits		3000-3999	746,844.00	740,391.00	-0.9%
4) Books and Supplies		4000-4999	132,380.00	473,333.00	257.6%
5) Services and Other Operating Expenditures		5000-5999	114,163.00	(69,900.00)	-161.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	98,000.00	97,524.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	202,456.00	162,258.00	-19.9%
9) TOTAL EXPENDITURES			3,290,542.00	2,925,863.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,072.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,072.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,071.84	9,999.84	-95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,071.84	9,999.84	-95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,071.84	9,999.84	-95.4%
2) Ending Balance, June 30 (E + F1e)			9,999.84	9,999.84	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,999.84		
d) Unappropriated Amount		9790		9,999.84	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	287,197.00	100,000.00	-65.2%
TOTAL, FEDERAL REVENUE			287,197.00	100,000.00	-65.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	2,529,258.00	2,529,250.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,529,258.00	2,529,250.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	32,000.00	New
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	255,015.00	264,613.00	3.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,015.00	296,613.00	11.9%
TOTAL, REVENUES			3,081,470.00	2,925,863.00	-5.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,105,097.00	1,139,806.00	3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,668.00	54,034.00	0.7%
Other Certificated Salaries		1900	51,721.00	43,202.00	-16.5%
TOTAL, CERTIFICATED SALARIES			1,210,486.00	1,237,042.00	2.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	559,923.00	103,198.00	-81.6%
Classified Support Salaries		2200	1,500.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	56,000.00	50,000.00	-10.7%
Clerical, Technical and Office Salaries		2400	108,568.00	97,850.00	-9.9%
Other Classified Salaries		2900	60,222.00	34,167.00	-43.3%
TOTAL, CLASSIFIED SALARIES			786,213.00	285,215.00	-63.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,872.00	102,606.00	2.7%
PERS		3201-3202	59,975.00	26,599.00	-55.6%
OASDI/Medicare/Alternative		3301-3302	79,960.00	41,084.00	-48.6%
Health and Welfare Benefits		3401-3402	270,847.00	352,528.00	30.2%
Unemployment Insurance		3501-3502	7,626.00	6,406.00	-16.0%
Workers' Compensation		3601-3602	65,634.00	49,209.00	-25.0%
OPEB, Allocated		3701-3702	149,022.00	154,224.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,908.00	7,735.00	-44.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			746,844.00	740,391.00	-0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	132,380.00	473,333.00	257.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,380.00	473,333.00	257.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,035.00	100.00	-98.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	68,013.00	(100,000.00)	-247.0%
Professional/Consulting Services and Operating Expenditures		5800	36,105.00	30,000.00	-16.9%
Communications		5900	4,010.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,163.00	(69,900.00)	-161.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	98,000.00	97,524.00	-0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,000.00	97,524.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	202,456.00	162,258.00	-19.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,456.00	162,258.00	-19.9%
TOTAL, EXPENDITURES			3,290,542.00	2,925,863.00	-11.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	287,197.00	100,000.00	-65.2%
3) Other State Revenue		8300-8599	2,529,258.00	2,529,250.00	0.0%
4) Other Local Revenue		8600-8799	265,015.00	296,613.00	11.9%
5) TOTAL, REVENUES			3,081,470.00	2,925,863.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,397,246.00	1,961,191.00	-18.2%
2) Instruction - Related Services	2000-2999		428,619.00	642,183.00	49.8%
3) Pupil Services	3000-3999		153,096.00	62,707.00	-59.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		202,456.00	162,258.00	-19.9%
8) Plant Services	8000-8999		11,125.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	98,000.00	97,524.00	-0.5%
10) TOTAL, EXPENDITURES			3,290,542.00	2,925,863.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(209,072.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(209,072.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,071.84	9,999.84	-95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,071.84	9,999.84	-95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,071.84	9,999.84	-95.4%
2) Ending Balance, June 30 (E + F1e)			9,999.84	9,999.84	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,999.84		
d) Unappropriated Amount		9790		9,999.84	

Resource	Description	2008-09		2009-10
		Estimated	Actuals	Budget
Total, Legally Restricted Balance		0.00		0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,522,867.00	9,326,833.00	9.4%
3) Other State Revenue		8300-8599	765,304.00	825,129.00	7.8%
4) Other Local Revenue		8600-8799	1,913,386.00	1,694,180.00	-11.5%
5) TOTAL, REVENUES			11,201,557.00	11,846,142.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,986,885.00	3,986,827.00	0.0%
3) Employee Benefits		3000-3999	1,864,270.00	1,934,540.00	3.8%
4) Books and Supplies		4000-4999	4,364,637.00	4,750,130.00	8.8%
5) Services and Other Operating Expenditures		5000-5999	425,667.00	522,634.00	22.8%
6) Capital Outlay		6000-6999	100,000.00	129,000.00	29.0%
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	468,000.00	506,711.00	8.3%
9) TOTAL, EXPENDITURES			11,209,459.00	11,829,842.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,902.00)	16,300.00	-306.3%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,902.00)	16,300.00	-306.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,983.93	1,054,081.93	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,983.93	1,054,081.93	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,983.93	1,054,081.93	-0.7%
2) Ending Balance, June 30 (E + F1e)			1,054,081.93	1,070,381.93	1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,054,081.93		
d) Unappropriated Amount		9790		1,070,381.93	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,522,867.00	9,326,833.00	9.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,522,867.00	9,326,833.00	9.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	765,304.00	825,129.00	7.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			765,304.00	825,129.00	7.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,888,386.00	1,684,180.00	-10.8%
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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	10,000.00	-60.0%
TOTAL, OTHER LOCAL REVENUE			1,913,386.00	1,694,180.00	-11.5%
TOTAL, REVENUES			11,201,557.00	11,846,142.00	5.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,594,260.00	3,576,127.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	170,930.00	182,591.00	6.8%
Clerical, Technical and Office Salaries		2400	221,695.00	228,109.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,986,885.00	3,986,827.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244,534.00	256,611.00	4.9%
OASDI/Medicare/Alternative		3301-3302	304,611.00	304,773.00	0.1%
Health and Welfare Benefits		3401-3402	739,474.00	766,665.00	3.7%
Unemployment Insurance		3501-3502	15,579.00	16,770.00	7.6%
Workers' Compensation		3601-3602	131,554.00	128,880.00	-2.0%
OPEB, Allocated		3701-3702	373,320.00	373,320.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	55,198.00	87,521.00	58.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,864,270.00	1,934,540.00	3.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	217,342.00	225,130.00	3.6%
Noncapitalized Equipment		4400	29,806.00	25,000.00	-16.1%
Food		4700	4,117,489.00	4,500,000.00	9.3%
TOTAL, BOOKS AND SUPPLIES			4,364,637.00	4,750,130.00	8.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,010.00	21,500.00	13.1%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	133,000.00	135,000.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,500.00	130,784.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(101,793.00)	(16,300.00)	-84.0%
Professional/Consulting Services and Operating Expenditures		5800	92,800.00	100,000.00	7.8%
Communications		5900	2,000.00	1,500.00	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			425,667.00	522,634.00	22.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	129,000.00	29.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	129,000.00	29.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	468,000.00	506,711.00	8.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			468,000.00	506,711.00	8.3%
TOTAL, EXPENDITURES			11,209,459.00	11,829,842.00	5.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,522,867.00	9,326,833.00	9.4%
3) Other State Revenue		8300-8599	765,304.00	825,129.00	7.8%
4) Other Local Revenue		8600-8799	1,913,386.00	1,694,180.00	-11.5%
5) TOTAL, REVENUES			11,201,557.00	11,846,142.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,608,459.00	11,188,131.00	5.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		468,000.00	506,711.00	8.3%
8) Plant Services	8000-8999		133,000.00	135,000.00	1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,209,459.00	11,829,842.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,902.00)	16,300.00	-306.3%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,902.00)	16,300.00	-306.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,061,983.93	1,054,081.93	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,983.93	1,054,081.93	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,983.93	1,054,081.93	-0.7%
2) Ending Balance, June 30 (E + F1e)			1,054,081.93	1,070,381.93	1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,054,081.93		
d) Unappropriated Amount		9790		1,070,381.93	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	744,506.00	2,103,000.00	182.5%
6) Capital Outlay		6000-6999	543,455.00	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			1,287,961.00	2,103,000.00	63.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,257,961.00)	(2,073,000.00)	64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,418,583.00	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			1,418,583.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			160,622.00	(2,073,000.00)	-1390.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,524,588.06	4,685,210.06	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,524,588.06	4,685,210.06	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,524,588.06	4,685,210.06	3.5%
2) Ending Balance, June 30 (E + F1e)			4,685,210.06	2,612,210.06	-44.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,685,210.06		
d) Unappropriated Amount		9790		2,612,210.06	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	742,042.00	2,103,000.00	183.4%
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	2,464.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,506.00	2,103,000.00	182.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	543,455.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			543,455.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,287,961.00	2,103,000.00	63.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,418,583.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,418,583.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
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%
CONTRIBUTIONS					
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)			1,418,583.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,287,961.00	2,103,000.00	63.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,287,961.00	2,103,000.00	63.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,257,961.00)	(2,073,000.00)	64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,418,583.00	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			1,418,583.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			160,622.00	(2,073,000.00)	-1390.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,524,588.06	4,685,210.06	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,524,588.06	4,685,210.06	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,524,588.06	4,685,210.06	3.5%
2) Ending Balance, June 30 (E + F1e)			4,685,210.06	2,612,210.06	-44.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,685,210.06		
d) Unappropriated Amount		9790		2,612,210.06	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,801.75	296,801.75	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,801.75	296,801.75	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,801.75	296,801.75	1.7%
2) Ending Balance, June 30 (E + F1e)			296,801.75	296,801.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	296,801.75		
d) Unappropriated Amount		9790		296,801.75	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,801.75	296,801.75	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,801.75	296,801.75	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,801.75	296,801.75	1.7%
2) Ending Balance, June 30 (E + F1e)			296,801.75	296,801.75	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	296,801.75		
d) Unappropriated Amount		9790		296,801.75	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,000.00	1,600,000.00	-23.8%
5) TOTAL, REVENUES			2,100,000.00	1,600,000.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	905,140.00	954,221.00	5.4%
3) Employee Benefits		3000-3999	369,140.00	481,617.00	30.5%
4) Books and Supplies		4000-4999	3,540,704.00	1,492,000.00	-57.9%
5) Services and Other Operating Expenditures		5000-5999	11,930,096.00	2,971,000.00	-75.1%
6) Capital Outlay		6000-6999	52,672,738.00	99,723,000.00	89.3%
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			69,417,818.00	105,621,838.00	52.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,317,818.00)	(104,021,838.00)	54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,136,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	120,000,000.00	160,000,000.00	33.3%
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			102,864,000.00	160,000,000.00	55.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,546,182.00	55,978,162.00	57.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,850,137.47	102,396,319.47	53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,850,137.47	102,396,319.47	53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,850,137.47	102,396,319.47	53.2%
2) Ending Balance, June 30 (E + F1e)			102,396,319.47	158,374,481.47	54.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	102,396,319.47		
d) Unappropriated Amount		9790		158,374,481.47	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
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	2,100,000.00	1,600,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,100,000.00	1,600,000.00	-23.8%
TOTAL, REVENUES			2,100,000.00	1,600,000.00	-23.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,200.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	672,278.00	660,087.00	-1.8%
Clerical, Technical and Office Salaries		2400	224,662.00	294,134.00	30.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			905,140.00	954,221.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,236.00	99,775.00	29.2%
OASDI/Medicare/Alternative		3301-3302	59,285.00	67,280.00	13.5%
Health and Welfare Benefits		3401-3402	120,472.00	176,686.00	46.7%
Unemployment Insurance		3501-3502	4,364.00	4,041.00	-7.4%
Workers' Compensation		3601-3602	30,297.00	30,850.00	1.8%
OPEB, Allocated		3701-3702	50,846.00	71,314.00	40.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,640.00	31,671.00	18.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			369,140.00	481,617.00	30.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,465,141.00	520,000.00	-64.5%
Noncapitalized Equipment		4400	2,075,563.00	972,000.00	-53.2%
TOTAL, BOOKS AND SUPPLIES			3,540,704.00	1,492,000.00	-57.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,200.00	0.00	-100.0%
Insurance		5400-5450	15,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,857,129.00	300,000.00	-94.9%
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	6,050,767.00	2,671,000.00	-55.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,930,096.00	2,971,000.00	-75.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	49,918,048.00	99,359,000.00	99.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,754,690.00	364,000.00	-86.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,672,738.00	99,723,000.00	89.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			69,417,818.00	105,621,838.00	52.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,136,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,136,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	120,000,000.00	160,000,000.00	33.3%
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			120,000,000.00	160,000,000.00	33.3%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			102,864,000.00	160,000,000.00	55.5%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,000.00	1,600,000.00	-23.8%
5) TOTAL, REVENUES			2,100,000.00	1,600,000.00	-23.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		69,417,818.00	105,621,838.00	52.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,417,818.00	105,621,838.00	52.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(67,317,818.00)	(104,021,838.00)	54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,136,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	120,000,000.00	160,000,000.00	33.3%
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			102,864,000.00	160,000,000.00	55.5%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,546,182.00	55,978,162.00	57.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,850,137.47	102,396,319.47	53.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,850,137.47	102,396,319.47	53.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,850,137.47	102,396,319.47	53.2%
2) Ending Balance, June 30 (E + F1e)			102,396,319.47	158,374,481.47	54.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	102,396,319.47		
d) Unappropriated Amount		9790		158,374,481.47	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,074,000.00	550,000.00	-73.5%
5) TOTAL, REVENUES			2,074,000.00	550,000.00	-73.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,500.00	6,650.00	-83.6%
5) Services and Other Operating Expenditures		5000-5999	1,160,469.00	806,850.00	-30.5%
6) Capital Outlay		6000-6999	1,273,966.00	967,040.00	-24.1%
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			2,474,935.00	1,780,540.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(400,935.00)	(1,230,540.00)	206.9%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400,935.00)	(1,230,540.00)	206.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,598.61	4,508,663.61	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,598.61	4,508,663.61	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,598.61	4,508,663.61	-8.2%
2) Ending Balance, June 30 (E + F1e)			4,508,663.61	3,278,123.61	-27.3%
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		9790	4,508,663.61		
d) Unappropriated Amount		9790		3,278,123.61	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RI. Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	79,000.00	50,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,995,000.00	500,000.00	-74.9%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,074,000.00	550,000.00	-73.5%
TOTAL, REVENUES			2,074,000.00	550,000.00	-73.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.0%
Noncapitalized Equipment		4400	40,000.00	6,150.00	-84.6%
TOTAL, BOOKS AND SUPPLIES			40,500.00	6,650.00	-83.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	589,949.00	383,200.00	-35.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60,000.00	60,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	510,520.00	363,650.00	-28.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,160,469.00	806,850.00	-30.5%
CAPITAL OUTLAY					
Land		6100	5,000.00	3,570.00	-28.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,268,966.00	963,470.00	-24.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,273,966.00	967,040.00	-24.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,474,935.00	1,780,540.00	-28.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,074,000.00	550,000.00	-73.5%
5) TOTAL, REVENUES			2,074,000.00	550,000.00	-73.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,474,935.00	1,780,540.00	-28.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,474,935.00	1,780,540.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(400,935.00)	(1,230,540.00)	206.9%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(400,935.00)	(1,230,540.00)	206.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,598.61	4,508,663.61	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,598.61	4,508,663.61	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,598.61	4,508,663.61	-8.2%
2) Ending Balance, June 30 (E + F1e)			4,508,663.61	3,278,123.61	-27.3%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,508,663.61		
d) Unappropriated Amount		9790		3,278,123.61	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,136,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,000.00	0.00	-100.0%
5) TOTAL, REVENUES			17,286,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	34,272,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,272,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,986,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,136,000.00	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			17,136,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,064,185.41	5,214,185.41	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,064,185.41	5,214,185.41	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,064,185.41	5,214,185.41	3.0%
2) Ending Balance, June 30 (E + F1e)			5,214,185.41	5,214,185.41	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,214,185.41		
d) Unappropriated Amount		9790		5,214,185.41	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	17,136,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,136,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	0.00	-100.0%
TOTAL, REVENUES			17,286,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, 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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,272,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,272,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,272,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,136,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,136,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)			17,136,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,136,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,000.00	0.00	-100.0%
5) TOTAL, REVENUES			17,286,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,272,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,272,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,986,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,136,000.00	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			17,136,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,064,185.41	5,214,185.41	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,064,185.41	5,214,185.41	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,064,185.41	5,214,185.41	3.0%
2) Ending Balance, June 30 (E + F1e)			5,214,185.41	5,214,185.41	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,214,185.41		
d) Unappropriated Amount		9790		5,214,185.41	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,798,962.00	1,546,128.00	-59.3%
4) Other Local Revenue		8600-8799	1,770,000.00	1,750,000.00	-1.1%
5) TOTAL, REVENUES			5,568,962.00	3,296,128.00	-40.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	11,100.00	New
5) Services and Other Operating Expenditures		5000-5999	3,933,461.00	2,351,071.00	-40.2%
6) Capital Outlay		6000-6999	250,000.00	859,000.00	243.6%
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			4,183,461.00	3,221,171.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,385,501.00	74,957.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,385,501.00	74,957.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,591.48	5,018,092.48	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,591.48	5,018,092.48	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,591.48	5,018,092.48	38.1%
2) Ending Balance, June 30 (E + F1e)			5,018,092.48	5,093,049.48	1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,018,092.48		
d) Unappropriated Amount		9790		5,093,049.48	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	3,798,962.00	1,546,128.00	-59.3%
TOTAL, OTHER STATE REVENUE			3,798,962.00	1,546,128.00	-59.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,700,000.00	1,700,000.00	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	70,000.00	50,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,770,000.00	1,750,000.00	-1.1%
TOTAL, REVENUES			5,568,962.00	3,296,128.00	-40.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, 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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,600.00	New
Noncapitalized Equipment		4400	0.00	7,500.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	11,100.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	3,889,950.00	2,312,607.00	-40.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,511.00	38,464.00	-11.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,933,461.00	2,351,071.00	-40.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	350,000.00	40.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	509,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	859,000.00	243.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,183,461.00	3,221,171.00	-23.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
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%
CONTRIBUTIONS					
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	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,798,962.00	1,546,128.00	-59.3%
4) Other Local Revenue		8600-8799	1,770,000.00	1,750,000.00	-1.1%
5) TOTAL, REVENUES			5,568,962.00	3,296,128.00	-40.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,183,461.00	3,221,171.00	-23.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,183,461.00	3,221,171.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,385,501.00	74,957.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,385,501.00	74,957.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,591.48	5,018,092.48	38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,591.48	5,018,092.48	38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,591.48	5,018,092.48	38.1%
2) Ending Balance, June 30 (E + F1e)			5,018,092.48	5,093,049.48	1.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,018,092.48		
d) Unappropriated Amount		9790		5,093,049.48	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,383,660.63	20,383,660.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,383,660.63	20,383,660.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,383,660.63	20,383,660.63	0.0%
2) Ending Balance, June 30 (E + F1e)			20,383,660.63	20,383,660.63	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,383,660.63		
d) Unappropriated Amount		9790		20,383,660.63	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
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 - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,383,660.63	20,383,660.63	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,383,660.63	20,383,660.63	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,383,660.63	20,383,660.63	0.0%
2) Ending Balance, June 30 (E + F1e)			20,383,660.63	20,383,660.63	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	20,383,660.63		
d) Unappropriated Amount		9790		20,383,660.63	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL REVENUES			20,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services 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	787,360.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			787,360.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(767,360.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	787,360.00	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			787,360.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,459.63	1,309,459.63	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,459.63	1,309,459.63	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,459.63	1,309,459.63	1.6%
2) Ending Balance, June 30 (E + F1e)			1,309,459.63	1,309,459.63	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,309,459.63		
d) Unappropriated Amount		9790		1,309,459.63	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	0.00	-100.0%
TOTAL, REVENUES			20,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	502,360.00	0.00	-100.0%
Other Debt Service - Principal		7439	285,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			787,360.00	0.00	-100.0%
TOTAL, EXPENDITURES			787,360.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	787,360.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			787,360.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			787,360.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL, REVENUES			20,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	787,360.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			787,360.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(767,360.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	787,360.00	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			787,360.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,459.63	1,309,459.63	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,459.63	1,309,459.63	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,459.63	1,309,459.63	1.6%
2) Ending Balance, June 30 (E + F1e)			1,309,459.63	1,309,459.63	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,309,459.63		
d) Unappropriated Amount		9790		1,309,459.63	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	0.00	-100.0%
5) TOTAL, REVENUES			160,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services 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	1,421,602.00	1,421,602.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,421,602.00	1,421,602.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,261,602.00)	(1,421,602.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,261,602.00)	(1,421,602.00)	12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,186,201.45	8,924,599.45	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,186,201.45	8,924,599.45	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,186,201.45	8,924,599.45	-12.4%
2) Ending Balance, June 30 (E + F1e)			8,924,599.45	7,502,997.45	-15.9%
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		9790	8,924,599.45		
d) Unappropriated Amount		9790		7,502,997.45	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	160,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,000.00	0.00	-100.0%
TOTAL, REVENUES			160,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,421,602.00	181,802.00	-87.2%
Other Debt Service - Principal		7439	0.00	1,239,800.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,421,602.00	1,421,602.00	0.0%
TOTAL, EXPENDITURES			1,421,602.00	1,421,602.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	0.00	-100.0%
5) TOTAL, REVENUES			160,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,421,602.00	1,421,602.00	0.0%
10) TOTAL, EXPENDITURES			1,421,602.00	1,421,602.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,261,602.00)	(1,421,602.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,261,602.00)	(1,421,602.00)	12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,186,201.45	8,924,599.45	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,186,201.45	8,924,599.45	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,186,201.45	8,924,599.45	-12.4%
2) Ending Balance, June 30 (E + F1e)			8,924,599.45	7,502,997.45	-15.9%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	8,924,599.45		
d) Unappropriated Amount		9790		7,502,997.45	

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,701,000.00	1,900,000.00	-86.1%
5) TOTAL, REVENUES			13,701,000.00	1,900,000.00	-86.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	274.00	0.00	-100.0%
3) Employee Benefits		3000-3999	39.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,614,290.00	1,900,000.00	-87.0%
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			14,614,603.00	1,900,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(913,603.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(913,603.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,429,024.79	515,421.79	-63.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,429,024.79	515,421.79	-63.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,429,024.79	515,421.79	-63.9%
2) Ending Net Assets, June 30 (E + F1e)			515,421.79	515,421.79	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	515,421.79		
d) Unappropriated Amount		9790		515,421.79	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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					
In-District Premiums/ Contributions		8674	1,731,000.00	1,500,000.00	-13.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,970,000.00	400,000.00	-96.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,701,000.00	1,900,000.00	-86.1%
TOTAL, REVENUES			13,701,000.00	1,900,000.00	-86.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	274.00	0.00	-100.0%
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			274.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21.00	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	10.00	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	2.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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	1,340,833.00	1,350,000.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,528,135.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	745,322.00	550,000.00	-26.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,614,290.00	1,900,000.00	-87.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,614,603.00	1,900,000.00	-87.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,701,000.00	1,900,000.00	-86.1%
5) TOTAL, REVENUES			13,701,000.00	1,900,000.00	-86.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,614,603.00	1,900,000.00	-87.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,614,603.00	1,900,000.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(913,603.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(913,603.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,429,024.79	515,421.79	-63.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,429,024.79	515,421.79	-63.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,429,024.79	515,421.79	-63.9%
2) Ending Net Assets, June 30 (E + F1e)			515,421.79	515,421.79	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	515,421.79		
d) Unappropriated Amount		9790		515,421.79	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,025,753.00	16,894,106.00	-0.8%
5) TOTAL, REVENUES			17,025,753.00	16,894,106.00	-0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,759,870.00	17,621,006.00	11.8%
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			15,759,870.00	17,621,006.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,265,883.00	(726,900.00)	-157.4%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,265,883.00	(726,900.00)	-157.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,564,287.77	10,830,170.77	13.2%
b) Audit Adjustments		9793	0.00	0.00	-0.0%
c) As of July 1 - Audited (F1a + F1b)			9,564,287.77	10,830,170.77	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			9,564,287.77	10,830,170.77	13.2%
2) Ending Net Assets, June 30 (E + F1e)			10,830,170.77	10,103,270.77	-6.7%
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		9790	10,830,170.77		
d) Unappropriated Amount		9790		10,103,270.77	

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	222,000.00	233,937.00	5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,803,753.00	16,660,169.00	-0.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,025,753.00	16,894,106.00	-0.8%
TOTAL, REVENUES			17,025,753.00	16,894,106.00	-0.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,759,870.00	17,621,006.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,759,870.00	17,621,006.00	11.8%
TOTAL, EXPENSES			15,759,870.00	17,621,006.00	11.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,025,753.00	16,894,106.00	-0.8%
5) TOTAL REVENUES			17,025,753.00	16,894,106.00	-0.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		15,759,870.00	17,621,006.00	11.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			15,759,870.00	17,621,006.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,265,883.00	(726,900.00)	-157.4%
D. OTHER FINANCING SOURCES/USES					
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	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,265,883.00	(726,900.00)	-157.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,564,287.77	10,830,170.77	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,564,287.77	10,830,170.77	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			9,564,287.77	10,830,170.77	13.2%
2) Ending Net Assets, June 30 (E + F1e)			10,830,170.77	10,103,270.77	-6.7%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	10,830,170.77		
d) Unappropriated Amount		9790		10,103,270.77	

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
ELEMENTARY						
1. General Education			18,947.40	18,826.00	18,826.00	18,858.48
a. Kindergarten	2,208.52	2,205.00				
b. Grades One through Three	7,017.60	7,016.00				
c. Grades Four through Six	6,218.84	6,215.00				
d. Grades Seven and Eight	3,631.75	3,631.00				
e. Opportunity Schools and Full-day Opportunity Classes	19.81	19.00				
f. Home and Hospital	6.30	6.00				
g. Community Day School	24.09	24.00				
2. Special Education						
a. Special Day Class	899.50	899.00	936.00	936.00	936.00	936.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	15.81	16.00	16.00	15.00	16.00	16.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	9.18	10.00	10.00	9.00	10.00	10.00
3. TOTAL, ELEMENTARY	20,051.40	20,041.00	19,909.40	19,786.00	19,788.00	19,820.48
HIGH SCHOOL						
4. General Education			7,492.00	7,444.00	7,444.00	7,456.00
a. Grades Nine through Twelve	7,026.97	7,026.00				
b. Continuation Education	405.92	405.00				
c. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
d. Home and Hospital	8.24	8.00				
e. Community Day School	8.79	8.00				
5. Special Education						
a. Special Day Class	533.03	533.00	540.00	533.00	540.00	540.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	27.30	28.00	28.00	28.00	28.00	28.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	32.12	33.00	33.00	33.00	33.00	33.00
6. TOTAL, HIGH SCHOOL	8,042.37	8,041.00	8,093.00	8,038.00	8,045.00	8,057.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	28,093.77	28,082.00	28,002.40	27,824.00	27,833.00	27,877.48
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
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	4.16	4.16	4.16	11.07	11.07	11.07
14. Adults Enrolled, State Apportioned	1,235.43	1,235.43	1,235.43	1,363.90	1,363.90	1,363.90
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	1,239.59	1,239.59	1,239.59	1,374.97	1,374.97	1,374.97
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	29,333.36	29,321.59	29,241.99	29,198.97	29,207.97	29,252.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	235,246.00	235,246.00	235,246.00	222,748.00	222,748.00	222,748.00
20. HIGH SCHOOL	91,200.00	91,200.00	91,200.00	121,088.00	121,088.00	121,088.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	326,446.00	326,446.00	326,446.00	343,836.00	343,836.00	343,836.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	15.54	15.54	15.54	25.23	25.23	25.23
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	16.73	16.73	16.73	0.00	0.00	0.00
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
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						

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)
A. REVENUES AND OTHER FINANCING SOURCES						
(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	140,531,724.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,388.85	0.91%	6,446.82	2.40%	6,601.82
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		27,877.48	-1.01%	27,595.00	-0.91%	27,345.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		178,105,038.10	-0.12%	177,899,997.90	1.48%	180,526,767.90
d. Other Revenue Limit (Form RL, lines 6 thru 14)		2,810,611.00	3.50%	2,908,953.79	0.00%	2,908,953.79
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		180,915,649.10	-0.06%	180,808,951.69	1.45%	183,435,721.69
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)		148,410,534.43	-0.06%	148,323,007.34	1.45%	150,477,825.57
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)		(8,484,932.00)	-0.90%	(8,561,296.00)	2.40%	(8,766,768.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		606,121.57	-5.03%	575,615.00	0.95%	581,097.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		140,531,724.00	-0.14%	140,337,326.34	1.39%	142,292,154.57
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	24,790,586.00	0.44%	24,898,586.00	1.16%	25,186,586.00
4. Other Local Revenues	8600-8799	1,718,000.00	0.00%	1,718,000.00	0.00%	1,718,000.00
5. Other Financing Sources	8900-8999	(31,842,726.00)	1.70%	(32,384,052.00)	6.42%	(34,464,117.00)
6. Total (Sum lines A1k thru A5)		135,197,584.00	-0.46%	134,569,860.34	0.12%	134,732,623.57
B. EXPENDITURES AND OTHER FINANCING USES						
(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				81,892,392.00		82,711,316.00
b. Step & Column Adjustment				818,924.00		827,113.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,892,392.00	1.00%	82,711,316.00	1.00%	83,538,429.00
2. Classified Salaries						
a. Base Salaries				19,978,604.00		20,178,390.00
b. Step & Column Adjustment				199,786.00		201,784.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,978,604.00	1.00%	20,178,390.00	1.00%	20,380,174.00
3. Employee Benefits	3000-3999	45,593,943.00	6.95%	48,763,628.00	6.44%	51,904,624.00
4. Books and Supplies	4000-4999	3,255,435.00	1.70%	3,310,777.00	2.10%	3,380,306.00
5. Services and Other Operating Expenditures	5000-5999	2,793,163.00	155.65%	7,140,647.00	2.10%	7,290,600.00
6. Capital Outlay	6000-6999	179,652.00	1.70%	182,706.00	2.10%	186,543.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,609,278.00	0.00%	2,609,278.00	-4.98%	2,479,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,567,923.00)	0.00%	(2,567,923.00)	0.00%	(2,567,923.00)
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)		153,734,544.00	5.59%	162,328,819.00	2.63%	166,592,031.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(18,536,960.00)		(27,758,958.66)		(31,859,407.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,146,754.73		1,609,794.73		(26,149,163.93)
2. Ending Fund Balance (Sum lines C and D1)		1,609,794.73		(26,149,163.93)		(58,008,571.36)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	300,000.00		300,000.00		300,000.00
b. Designated for Economic Uncertainties	9770	1,309,794.73		8,497,808.00		8,672,312.00
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		(34,946,971.93)		(66,980,883.36)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,609,794.73		(26,149,163.93)		(58,008,571.36)

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,309,794.73		8,497,808.00		8,672,312.00
b. Undesignated/Unappropriated Amount	9790	0.00		(34,946,971.93)		(66,980,883.36)
(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	296,801.75		296,801.75		296,801.75
3. Total Available Reserves (Sum lines E1 thru E2b)		1,606,596.48		(26,152,362.18)		(58,011,769.61)

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)
A. REVENUES AND OTHER FINANCING SOURCES						
(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	8,484,932.00	0.90%	8,561,296.00	2.40%	8,766,768.00
2. Federal Revenues	8100-8299	30,618,614.00	-14.04%	26,318,614.00	-5.32%	24,918,614.00
3. Other State Revenues	8300-8599	36,772,819.00	0.75%	37,048,387.00	1.70%	37,680,033.00
4. Other Local Revenues	8600-8799	17,038,038.00	0.00%	17,038,038.00	0.00%	17,038,038.00
5. Other Financing Sources	8900-8999	32,842,726.00	1.65%	33,384,052.00	6.23%	35,464,117.00
6. Total (Sum lines A1 thru A5)		125,757,129.00	-2.71%	122,350,387.00	1.24%	123,867,570.00
B. EXPENDITURES AND OTHER FINANCING USES						
(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				36,081,725.00		36,449,759.00
b. Step & Column Adjustment				368,034.00		371,787.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,081,725.00	1.02%	36,449,759.00	1.02%	36,821,546.00
2. Classified Salaries						
a. Base Salaries				19,729,153.00		19,930,390.00
b. Step & Column Adjustment				201,237.00		203,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,729,153.00	1.02%	19,930,390.00	1.02%	20,133,680.00
3. Employee Benefits	3000-3999	26,050,729.00	0.72%	26,238,588.00	0.72%	26,428,364.00
4. Books and Supplies	4000-4999	7,587,527.00	1.70%	7,716,515.00	2.10%	7,878,561.00
5. Services and Other Operating Expenditures	5000-5999	33,064,723.00	-11.91%	29,126,823.00	2.10%	29,738,487.00
6. Capital Outlay	6000-6999	702,206.00	1.70%	714,144.00	2.10%	729,141.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,755,243.00	0.00%	1,755,243.00	0.00%	1,755,243.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		124,971,306.00	-2.43%	121,931,462.00	1.27%	123,485,022.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		785,823.00		418,925.00		382,548.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,991,054.05		3,776,877.05		4,195,802.05
2. Ending Fund Balance (Sum lines C and D1)		3,776,877.05		4,195,802.05		4,578,350.05
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	3,776,877.05		4,195,802.05		4,578,350.05
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		3,776,877.05		4,195,802.05		4,578,350.05

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)
E. AVAILABLE RESERVES						
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)
A. REVENUES AND OTHER FINANCING SOURCES						
(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	149,016,656.00	-0.08%	148,898,622.34	1.45%	151,058,922.57
2. Federal Revenues	8100-8299	30,618,614.00	-14.04%	26,318,614.00	-5.32%	24,918,614.00
3. Other State Revenues	8300-8599	61,563,405.00	0.62%	61,946,973.00	1.48%	62,866,619.00
4. Other Local Revenues	8600-8799	18,756,038.00	0.00%	18,756,038.00	0.00%	18,756,038.00
5. Other Financing Sources	8900-8999	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
6. Total (Sum lines A1 thru A5)		260,954,713.00	-1.55%	256,920,247.34	0.65%	258,600,193.57
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
I. Certificated Salaries						
a. Base Salaries				117,974,117.00		119,161,075.00
b. Step & Column Adjustment				1,186,958.00		1,198,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	117,974,117.00	1.01%	119,161,075.00	1.01%	120,359,975.00
2. Classified Salaries						
a. Base Salaries				39,707,757.00		40,108,780.00
b. Step & Column Adjustment				401,023.00		405,074.00
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	39,707,757.00	1.01%	40,108,780.00	1.01%	40,513,854.00
3. Employee Benefits	3000-3999	71,644,672.00	4.69%	75,002,216.00	4.44%	78,332,988.00
4. Books and Supplies	4000-4999	10,842,962.00	1.70%	11,027,292.00	2.10%	11,258,867.00
5. Services and Other Operating Expenditures	5000-5999	35,857,886.00	1.14%	36,267,470.00	2.10%	37,029,087.00
6. Capital Outlay	6000-6999	881,858.00	1.70%	896,850.00	2.10%	915,684.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,609,278.00	0.00%	2,609,278.00	-4.98%	2,479,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(812,680.00)	0.00%	(812,680.00)	0.00%	(812,680.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,705,850.00	1.99%	284,260,281.00	2.05%	290,077,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(17,751,137.00)		(27,340,033.66)		(31,476,859.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,137,808.78		5,386,671.78		(21,953,361.88)
2. Ending Fund Balance (Sum lines C and D1)		5,386,671.78		(21,953,361.88)		(53,430,221.31)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	4,076,877.05		4,495,802.05		4,878,350.05
b. Designated for Economic Uncertainties	9770	1,309,794.73		8,497,808.00		8,672,312.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	0.00		(34,946,971.93)		(66,980,883.36)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		5,386,671.78		(21,953,361.88)		(53,430,221.31)

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	1,309,794.73		8,497,808.00		8,672,312.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		(34,946,971.93)		(66,980,883.36)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(3.97)				
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	296,801.75		296,801.75		296,801.75
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,606,592.51		(26,152,362.18)		(58,011,769.61)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		0.58%		-9.20%		-20.00%
F. RECOMMENDED RESERVES						
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)		27,824.00		27,595.00		27,345.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		278,705,850.00		284,260,281.00		290,077,053.00
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)		278,705,850.00		284,260,281.00		290,077,053.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,361,175.50		8,527,808.43		8,702,311.59
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)		8,361,175.50		8,527,808.43		8,702,311.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,798.85	6,127.85
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	6,127.85	6,388.85
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,127.85	6,388.85
b. Revenue Limit ADA	0033	28,002.40	27,877.48
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	171,594,506.84	178,105,038.10
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	1,836,197.00	1,914,263.00
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	862,951.00	896,348.00
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	174,293,654.84	180,915,649.10
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	154,375,375.96	148,410,534.43
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	547,111.04	606,121.57
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,129,489.00	990,918.00
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)	---	(582,377.96)	(384,796.43)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	153,792,998.00	148,025,738.00

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	68,885,677.00	68,885,677.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,603,436.00	1,558,228.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	67,282,241.00	67,327,449.00
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	86,510,757.00	80,698,289.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
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)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	86,510,757.00	80,698,289.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	86,510,757.00	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	371,122.00	347,469.00
46. California High School Exit Exam	9002	404,249.00	382,943.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	165,127.00	150,330.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	134,521.00	63,854.00

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)	29,143.00	29,143.85	N/A	Met
Second Prior Year (2007-08)	28,414.00	28,296.68	0.4%	Met
First Prior Year (2008-09)	28,030.00	28,002.40	0.1%	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	27,877.48			

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2006-07)	31,400		31,539	N/A	Met
Second Prior Year (2007-08)	30,400		30,830	N/A	Met
First Prior Year (2008-09)	30,200		30,071	0.4%	Met
Budget Year (2009-10)	29,871				

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)	28,414	31,539	90.1%
Second Prior Year (2007-08)	28,178	30,830	91.4%
First Prior Year (2008-09)	28,094	30,071	93.4%
	Historical Average Ratio:		91.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **92.1%**

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)	27,824	29,871	93.1%	Not Met
1st Subsequent Year (2010-11)	27,595	29,671	93.0%	Not Met
2nd Subsequent Year (2011-12)	27,345	29,421	92.9%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district is in declining enrollment and will be funded on prior year (adjusted for net impact of charter schools).

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)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,127.85	6,388.85	6,446.82	6,601.82
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)	5,427.56	5,240.97	5,288.52	5,415.67
d. Prior Year Funded BRL per ADA		5,427.56	5,240.97	5,288.52
e. Difference (Step 1c minus Step 1d)		(186.59)	47.55	127.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.44%	0.91%	2.40%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	28,002.40	27,877.48	27,595.00	27,345.00
b. Prior Year Revenue Limit (Funded) ADA		28,002.40	27,877.48	27,595.00
c. Difference (Step 2a minus Step 2b)		(124.92)	(282.48)	(250.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.45%	-1.01%	-0.91%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-3.89%	-0.10%	1.49%
Revenue Limit Standard (Step 3, plus/minus 1%):				
		-4.89% to -2.89%	-1.10% to .90%	.49% to 2.49%

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)	68,885,677.00	68,885,677.00	68,885,677.00	68,885,677.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):				
		N/A	N/A	N/A

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)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	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)	155,396,434.00	149,583,966.00	149,465,933.30	151,626,230.90
District's Projected Change in Revenue Limit:		-3.74%	-0.08%	1.45%
Revenue Limit Standard:		-4.89% to -2.89%	-1.10% to .90%	.49% to 2.49%
Status:		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)	148,367,939.77	161,099,962.51	92.1%
Second Prior Year (2007-08)	153,639,830.02	160,716,218.96	95.6%
First Prior Year (2008-09)	150,180,974.58	148,147,546.75	101.4%
	Historical Average Ratio:		96.4%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	93.4% to 99.4%	93.4% to 99.4%	93.4% to 99.4%

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)	147,464,939.00	153,734,544.00	95.9%	Met
1st Subsequent Year (2010-11)	151,653,334.00	162,328,819.00	93.4%	Met
2nd Subsequent Year (2011-12)	155,823,227.00	166,592,031.00	93.5%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

No explanation necessary. Standards met.

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):	-3.89%	-0.10%	1.49%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.89% to 6.11%	-10.10% to 9.90%	-8.51% to 11.49%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.89% to 1.11%	-5.10% to 4.90%	-3.51% to 6.49%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	44,490,250.00		
Budget Year (2009-10)	30,618,614.00	-31.18%	Yes
1st Subsequent Year (2010-11)	26,318,614.00	-14.04%	Yes
2nd Subsequent Year (2011-12)	24,918,614.00	-5.32%	Yes

Explanation:
(required if Yes)

Revenues received in 2008-09 and 2009-10 include American Recovery and Reinvestment Act (ARRA) funds. The 2010-11 and 2011-12 years will not receive these funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	68,574,468.16		
Budget Year (2009-10)	61,563,405.00	-10.22%	Yes
1st Subsequent Year (2010-11)	61,946,973.00	0.62%	No
2nd Subsequent Year (2011-12)	62,866,619.00	1.48%	No

Explanation:
(required if Yes)

Reductions are directly related to the state fiscal crisis. The 2008-09 includes revenue from sweeps of the 2007-08 fund balances in the Tier III program and current year flexibility revenue sweeps. The subsequent year's revenues are reduced by 4.6% and also include the ending of other state categorical programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	20,579,337.45		
Budget Year (2009-10)	18,756,038.00	-8.86%	No
1st Subsequent Year (2010-11)	18,756,038.00	0.00%	No
2nd Subsequent Year (2011-12)	18,756,038.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	24,806,947.94		
Budget Year (2009-10)	10,842,962.00	-56.29%	Yes
1st Subsequent Year (2010-11)	11,027,292.00	1.70%	No
2nd Subsequent Year (2011-12)	11,258,867.00	2.10%	No

Explanation:
(required if Yes)

Tier III funds in the 2009-10 year were used to support salary and benefits. Also the the 2008-09 year included carryover funds and additional textbook purchases. Carryover funds from 2008-09 will likely increase the amount allocated for this purpose in restricted funding.

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

First Prior Year (2008-09)	44,017,489.32		
Budget Year (2009-10)	35,857,886.00	-18.54%	Yes
1st Subsequent Year (2010-11)	36,267,470.00	1.14%	No
2nd Subsequent Year (2011-12)	37,029,087.00	2.10%	No

Explanation:
(required if Yes)

Tier III funds in the 2009-10 year were used to support salary and benefits in place of services and other expenditures. The ARRA funds for the State Fiscal Stabilization were used in the 2008-09 year for supporting programs.

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)	133,644,055.61		
Budget Year (2009-10)	110,938,057.00	-16.99%	Not Met
1st Subsequent Year (2010-11)	107,021,625.00	-3.53%	Met
2nd Subsequent Year (2011-12)	106,541,271.00	-0.45%	Met

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

First Prior Year (2008-09)	68,824,437.26		
Budget Year (2009-10)	46,700,848.00	-32.14%	Not Met
1st Subsequent Year (2010-11)	47,294,762.00	1.27%	Met
2nd Subsequent Year (2011-12)	48,287,954.00	2.10%	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)	Revenues received in 2008-09 and 2009-10 include American Recovery and Reinvestment Act (ARRA) funds. The 2010-11 and 2011-12 years will not receive these funds.
Explanation: Other State Revenue (linked from 6B if NOT met)	Reductions are directly related to the state fiscal crisis. The 2008-09 includes revenue from sweeps of the 2007-08 fund balances in the Tier III program and current year flexibility revenue sweeps. The subsequent year's revenues are reduced by 4.6% and also include the ending of other state categorical programs.
Explanation: Other Local Revenue (linked from 6B if NOT met)	

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Tier III funds in the 2009-10 year were used to support salary and benefits. Also the 2008-09 year included carryover funds and additional textbook purchases. Carryover funds from 2008-09 will likely increase the amount allocated for this purpose in restricted funding.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Tier III funds in the 2009-10 year were used to support salary and benefits in place of services and other expenditures. The ARRA funds for the State Fiscal Stabilization were used in the 2008-09 year for supporting programs.

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)	278,705,850.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	278,705,850.00	2,787,058.50	6,000,000.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: 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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	9,080,000.00	9,000,000.00	9,338,055.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	9,092,631.66	11,651,624.81	10,805,501.48
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)			(3.97)
d. Available Reserves (Lines 1a through 1c)	18,172,631.66	20,651,624.81	20,143,552.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	275,784,920.77	289,988,227.85	311,268,501.39
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)	275,784,920.77	289,988,227.85	311,268,501.39
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	6.6%	7.1%	6.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	2.4%	2.2%

¹Available 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.

²A 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)	9,747,829.25	163,004,635.69	N/A	Met
Second Prior Year (2007-08)	(4,012,065.53)	162,927,555.64	2.5%	Not Met
First Prior Year (2008-09)	(920,323.56)	148,934,906.75	0.6%	Met
Budget Year (2009-10) (Information only)	(18,536,960.00)	153,734,544.00		

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)

The 2007-08 budget includes prior year retro salary increases.

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 ¹	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

¹ 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 ² (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)	21,366,327.00	19,188,919.48	10.2%	Not Met
Second Prior Year (2007-08)	28,936,749.00	25,679,143.82	11.6%	Not Met
First Prior Year (2008-09)	21,590,379.54	21,067,078.29	2.4%	Not Met
Budget Year (2009-10) (Information only)	20,146,754.73			

² 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 NOT MET** - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

In 2007-08 Adopted fund balance included MRAD. Restatement to restricted in the amount of \$3,357,605 caused variance in fund balance from Adopted to Estimated Actuals. In 2008-09 Adopted fund balance included Parcel Tax. Restatement to restricted in the amount of \$500,000 caused variance in fund balance from Adopted to Estimated Actuals.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ 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):	27,824	27,595	27,345
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, 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)	278,705,850.00	284,260,281.00	290,077,053.00
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)	278,705,850.00	284,260,281.00	290,077,053.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,361,175.50	8,527,808.43	8,702,311.59
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,361,175.50	8,527,808.43	8,702,311.59

10C. Calculating the District's Budgeted Reserve Amount

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

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

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

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

Status:

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1,309,794.73	8,497,808.00	8,672,312.00
0.00	(34,946,971.93)	(66,980,883.36)
(3.97)	0.00	0.00
0.00		
296,801.75	296,801.75	296,801.75
1,606,592.51	(26,152,362.18)	(58,011,769.61)
0.58%	-9.20%	-20.00%
8,361,175.50	8,527,808.43	8,702,311.59
Not Met	Not Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Due to the state fiscal crisis and the unfunded revenue limit the district will not be able to meet the requirement for economic uncertainty. As a part of this budget adoption the Board has adopted a fiscal recovery plan to address the short fall. The fiscal recovery multiyear will show sufficient ending fund balance for a 3% reserve in 09-10 and 10-11.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

American Reinvestment and Recovery Act IDEA Part B Local Assistance funds are budgeted to reduce the Special Ed encroachment for 2009-10 and 2010-11.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(32,370,681.00)			
Budget Year (2009-10)	(32,842,726.00)	472,045.00	1.5%	Met
1st Subsequent Year (2010-11)	(32,384,052.00)	(458,674.00)	-1.4%	Met
2nd Subsequent Year (2011-12)	(34,464,117.00)	2,080,065.00	6.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	1,000,000.00	1,000,000.00	New	Not Met
1st Subsequent Year (2010-11)	0.00	(1,000,000.00)	-100.0%	Not Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	0.00	0.00	0.0%	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

Due to the flexibility of the Tier III programs, the district received \$1,000,000 from the Adult Education Program for the 2009-10 year only.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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	15	Fund 01 8000-8099, 8600-8999	01; 7438 & 7439	9,780,000
General Obligation Bonds	26	Fund 51; 8000-8999	51; 7433 & 7434	636,220,231
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				3,200,316

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

IBM	6	Fund 01; 8000-8099, 8600-8999	Fund 01; 7438 & 7439	4,067,566
State Emergency Loan	9	Fund 01; 8000-8999	Fund 56; 7438 & 7439	11,866,981
Voluntary Integration Audit	13	Fund 01; 8000-8099, 8600-8999	Fund 01; 7438 & 7439	2,872,000
Childcare Portables	4	Fund 12; 8000-8999	Fund 12; 7438 & 7439	321,394

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	780,189	914,143	913,292	911,272
General Obligation Bonds	34,244,163	37,859,115	38,775,571	39,724,558
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

IBM	625,000	625,000	625,000	625,000
State Emergency Loan	1,421,602	1,421,602	1,421,602	1,421,602
Voluntary Integration Audit	790,000	1,000,000	1,000,000	872,000
Childcare Portables	97,524	97,524	97,524	97,524
Total Annual Payments:	37,958,478	41,917,384	42,832,989	43,651,956
Has total annual payment increased over prior year (2008-09)?		Yes	Yes	Yes

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

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)

The Voluntary Integration annual loan increase will continue to be funded out of the General Fund.

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

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)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

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

Employees become eligible for benefits at 5 years of service if hired before 1/01/07 or 10 years of service if hired after 1/01/07. UTR and eligible dependents are entitled to Kaiser rates for lifetime. The Management Administration Unit and eligible dependents are eligible for lifetime health benefits capped at \$450, \$920 or \$1,200 respectively. Local 1, SSA and WCCAA and their eligible dependents are entitled to the greater of Kaiser rates or Blue Shield rates plus 10% for lifetime.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

10,830,177

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

522,934,719.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

513,778,969.00

- 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

Jul 01, 2008

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

44,271,276.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

16,595,909.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

17,031,932.00

- d. Number of retirees receiving OPEB benefits

2,259

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

47,397,949.00

16,795,059.91

18,527,200.00

2,259

50,765,497.00

16,996,600.63

19,999,788.00

2,259

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	1,797.4	1,709.5	1,701.5	1,693.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(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)?

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

1,162,166

7. Amount included for any tentative salary increases

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

0

0

0

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

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

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

Yes

Yes

Yes

29,203,392

31,831,697

34,696,550

100% Kaiser

100% Kaiser

100% Kaiser

10.0%

9.0%

9.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

0

772,474

780,199

1.0%

1.0%

1.0%

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

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

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

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	930.2	836.9	836.9	836.9

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.

No

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

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

453,508

7. Amount included for any tentative salary increases

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

0

0

0

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
15,014,736	16,366,062	17,839,008
100% Kaiser or BI Shield + 10%	100% Kaiser or BI Shield + 10%	100% Kaiser or BI Shield + 10%
10.0%	9.0%	9.0%

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
	199,786	201,784
	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

Note: variance in FTE's from 2008-09 to 2009-10 from Classified Non-management to Management/Supervisor/Confidential employeesIn 2008-09 the FTE's included SSA supervisory that is not included in the subsequent years under Classified Non-management. The above FTE's include all funds.The Management/Supervisor/Confidential employees FTE's will now include SSA supervisory FTE's.

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	157.0	254.1	254.1	254.1

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

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

232,710

4. Amount included for any tentative salary increases

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

**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)
Yes	Yes	Yes
4,761,041	5,189,535	5,656,593
Unr Mgmt capped/Others Kais +	Unr Mgmt capped/Others Kais +	Unr Mgmt capped/Others Kais +
	9.0%	9.0%

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
243,601	246,037	248,497
	1.0%	1.0%

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

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

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

ADDITIONAL FISCAL INDICATORS

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?

No

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

Yes

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)

Yes

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT **Fiscal Recovery Plan**

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Fiscal Recovery Plan 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
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REVENUES

REVENUE LIMIT	\$145,896,443	\$140,531,724	-3.69%	140,531,724	0.00%	\$140,337,326	-0.14%	\$142,292,154	1.39%
FEDERAL	\$0	\$0	-100.00%	\$0		\$0	0.00%	\$0	\$0/0%
STATE	\$14,964,484	\$24,790,586	65.66%	\$24,790,586	0.00%	\$24,898,586	0.44%	\$25,186,586	1.16%
LOCAL	\$11,694,470	\$1,718,000	-85.31%	\$1,718,000	0.00%	\$1,718,000	0.00%	\$1,718,000	0.00%
REVENUE TOTALS	\$172,555,397	\$167,040,310	-3.20%	\$167,040,310	0.00%	\$166,953,912	-0.05%	\$169,196,740	1.34%

EXPENDITURES

Certificated Salaries	\$83,767,016	\$81,892,392	-2.24%	77,247,378	-5.67%	78,019,852	1.00%	78,800,050	1.00%
Classified Salaries	\$20,569,736	\$19,978,604	-2.87%	19,978,604	0.00%	20,178,390	1.00%	20,380,174	1.00%
Benefits	\$45,844,222	\$45,593,943	-0.55%	37,285,847	-18.22%	32,061,920	-14.01%	33,209,855	3.58%
Books & Supplies	\$3,551,164	\$3,255,435	-8.33%	3,255,435	0.00%	3,310,777	1.70%	3,380,304	2.10%
Contracts & Services	(\$3,530,539)	\$2,793,163	-179.11%	2,793,163	0.00%	7,140,647	155.65%	7,290,600	2.10%
Capital Outlay	\$98,742	\$179,652	81.94%	179,652	0.00%	182,706	1.70%	186,543	2.10%
Other Outgo	\$1,475,000	\$2,609,278	76.90%	2,609,278	0.00%	2,609,278	0.00%	2,479,278	-4.98%
Indirect Support Costs	(\$3,627,795)	(\$2,567,923)	-29.22%	(2,567,923)	0.00%	(2,567,923)	0.00%	(2,567,923)	0.00%
Total Expenditures	\$148,147,546	\$153,734,544	3.77%	\$140,781,434	-8.43%	\$140,935,647	0.11%	\$143,158,881	1.56%
Excess (Deficiency) of Revenues over Expenditures	\$24,407,851	\$13,305,766		\$26,258,877		\$26,018,265		\$26,037,858	

OTHER SOURCES & USES

Transfers Statutory and Other (3 & 1a)	(\$24,540,814)	(\$31,842,726)		(\$31,842,726)		(32,384,052)		(34,464,117)	0.00%
Other Uses (2b)	\$0	\$0		\$0		\$0		\$0	
Other Sources (2a)	\$0	\$0		\$0		\$0		\$0	
Transfers Out (1b)	\$787,360	\$0		\$0		\$0		\$0	
Total Expenditures & Uses	\$173,475,720	\$185,577,270	6.98%	\$172,624,160	-0.58%	\$173,319,700	0.40%	\$177,622,999	2.46%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$920,323)	(\$18,536,960)	1914.18%	(\$5,583,850)	-69.88%	(\$6,365,787)	14.00%	(\$8,426,259)	32.37%

FUND BALANCE, RESERVES

Beginning Balance	\$21,067,078	\$20,146,755	-4.37%	\$20,146,755	0.00%	\$14,562,906	-27.72%	\$8,197,118	-43.71%
Ending Balance	\$20,146,755	\$1,609,795	-92.01%	\$14,562,906	804.64%	\$8,197,118	-43.71%	(\$229,141)	-102.80%

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Fiscal Recovery Plan 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
Reserve Amounts:									
Revolving Cash	\$70,000	\$70,000		\$70,000		\$70,000		\$70,000	
Stores	\$230,000	\$230,000		\$230,000		\$230,000		\$230,000	
Pre-paid Expenses	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$9,338,055	\$8,331,176		\$7,942,582	3.00%	\$7,856,013	3.00%	\$7,969,317	3.00%
Locally Restricted Site Accounts	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
Undesignated Amount	\$10,508,700	(\$7,021,380)		\$6,320,323		\$41,105		(\$8,498,458)	
Remaining Fund Balance	\$10,508,700	(\$7,021,380)		\$6,320,323		\$41,105		(\$8,498,458)	
ASSUMPTIONS:									
Revenue									
Base Revenue Limit	\$6,128	\$6,388				\$6,446			
Statutory COLA	4.25%	0.90%				2.40%			
Lottery Allocation/ADA Unrestricted	\$109	\$109				\$109			
ADA Estimated (based upon prior year due to decline)	27,877	27,595				27,345			
"A"	0.90785	0.90785				0.90785			
"B"	0.90359	0.90359				0.90359			
Deficit Factor - Further RL Cut	\$6,388	\$6,446				\$6,601			
Base Revenue Limit (before deficit)	\$5,800	\$5,852				\$5,992			
Base Revenue Limit (after deficit)	\$5,241	\$5,288				\$5,415			
Base Revenue Limit (after Equalization)	\$0	\$0				\$0			
Equalization Aid	\$5,800	\$5,852				\$5,992			
Base Revenue Limit (after Equalization)	N/A	1.70%				2.10%			
California CPI		\$772,474				\$780,199			
Estimated Cert. Step & Column Increase		\$100,422				\$101,426			
Estimated Cert. Step & Column /benefits		\$199,786				\$201,784			
Estimated Class. Step Increase		\$43,953				\$44,392			
Estimated Class. Step/related benefits		\$55,342				\$69,526			
Books & Supplies Increase Equal to CPI		\$47,484				\$149,954			
Contracts & Services Increase for CPI		\$3,054				\$3,837			
Capital Outlay Increase for CPI									

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT **Fiscal Recovery Plan**

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Fiscal Recovery Plan 2009-10	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
REVENUES								
REVENUE LIMIT	\$9,026,043	\$8,484,932	-5.89%	\$8,484,932	\$8,561,296	0.90%	\$8,766,768	2.40%
FEDERAL	\$44,490,250	\$30,618,614	-31.18%	\$30,618,614	\$26,318,614	-14.04%	\$24,918,614	-5.32%
STATE	\$53,609,984	\$36,772,819	-31.41%	\$36,772,819	\$37,048,387	0.75%	\$37,680,033	1.70%
LOCAL	\$8,884,867	\$17,038,038	91.76%	\$17,038,038	\$17,038,038	0.00%	\$17,038,038	0.00%
REVENUE TOTALS	\$116,011,144	\$92,914,403	-19.81%	\$92,914,403	\$88,966,335	-4.25%	\$88,403,453	-0.63%
EXPENDITURES								
Certificated Salaries	\$38,085,551	\$36,081,725	-5.26%	\$36,081,725	\$36,449,759	1.02%	\$36,821,546	1.02%
Classified Salaries	\$20,599,280	\$19,729,153	-4.22%	\$19,729,153	\$19,930,390	1.02%	\$20,133,680	1.02%
Benefits	\$25,182,950	\$26,050,729	3.45%	\$26,050,729	\$26,238,588	0.72%	\$26,428,364	0.72%
Books & Supplies	\$21,255,784	\$7,587,527	-64.30%	7,587,527	\$7,716,515	1.70%	\$7,878,562	2.10%
Contracts & Services	\$47,548,028	\$33,084,723	-30.46%	\$33,084,723	\$29,126,823	-11.91%	\$29,738,487	2.10%
Capital Outlay	\$5,494,234	\$702,206	-87.22%	\$702,206	\$714,144	1.70%	\$729,141	2.10%
Other Outgo	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	#DIV/0!
Indirect Support Costs	\$2,749,184	\$1,755,243	-36.15%	\$1,755,243	\$1,755,243	0.00%	\$1,755,243	0.00%
Total Expenditures	\$160,915,011	\$124,971,306	-22.34%	\$124,971,306	\$121,931,462	-2.43%	\$123,485,022	1.27%
Excess (Deficiency) of Revenues over Expenditures	(\$44,903,867)	(\$32,056,903)		(\$32,056,903)	(\$32,965,127)		(\$35,081,570)	
OTHER SOURCES & USES								
Transfers (in) Statutory and Other (3 & 1a)	\$24,540,814	\$32,842,726		\$32,842,726	\$33,384,052		\$35,464,117	
Other Uses	\$0	\$0		\$0	\$0		\$0	
Transfers Out	\$1,418,583	\$0		\$0	\$0		\$0	
Total Expenditures/Less Transfer & Uses	\$137,952,780	\$92,128,580	-33.14%	\$92,128,580	\$88,547,410	-3.89%	\$88,020,905	-0.59%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$21,781,636)	\$785,823	-103.61%	\$785,823	\$418,925	-46.63%	\$382,548	-8.88%
FUND BALANCE, RESERVES								
Beginning Balance	\$24,772,690	\$2,991,054	-87.53%	\$2,991,054	\$3,776,877	26.27%	\$4,195,802	11.09%
Ending Balance	\$2,991,054	\$3,776,877	26.27%	\$3,776,877	\$4,195,802	11.09%	\$4,578,350	9.12%
Reserve Amounts:								
Legally Restricted Balance/Grants and Entitlements	\$2,991,054	\$3,776,877		\$3,776,877	\$4,195,802		\$4,578,350	
Undesignated Amount	\$0	\$0		\$0	\$0		\$0	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Fiscal Recovery Plan

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Fiscal Recovery Plan 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
REVENUES									
REVENUE LIMIT	\$154,922,486	\$149,016,656	-3.81%	\$149,016,656	0.00%	\$148,898,623	-0.00%	\$151,058,921	1.45%
FEDERAL	\$44,490,250	\$30,618,614	-31.18%	\$30,618,614	0.00%	\$26,318,614	-14.04%	\$24,918,614	-5.32%
STATE	\$68,574,468	\$61,563,405	-10.22%	\$61,563,405	0.00%	\$61,946,973	0.62%	\$62,866,619	1.48%
LOCAL	\$20,579,337	\$18,756,038	-8.85%	\$18,756,038	0.00%	\$18,756,038	0.00%	\$18,756,038	0.00%
REVENUE TOTALS	\$288,566,541	\$259,954,713	-9.92%	\$259,954,713	0.00%	\$255,920,247	-1.55%	\$257,600,192	0.66%

EXPENDITURES

Certificated Salaries	\$121,852,567	\$117,974,117	-3.18%	\$113,329,103	-3.94%	\$114,469,610	1.01%	\$115,621,596	1.01%
Classified Salaries	\$41,169,016	\$39,707,757	-3.55%	\$39,707,757	0.00%	\$40,108,780	1.01%	\$40,513,854	1.01%
Benefits	\$71,027,172	\$71,644,672	0.87%	\$63,336,576	-11.50%	\$58,300,509	-7.95%	\$59,638,219	2.23%
Books & Supplies	\$24,806,948	\$10,842,962	-55.29%	\$10,842,962	0.00%	\$11,027,292	1.70%	\$11,258,865	2.10%
Contracts & Services	\$44,017,489	\$35,857,886	-18.54%	\$35,857,886	0.00%	\$36,267,470	1.14%	\$37,029,087	2.10%
Capital Outlay	\$5,592,976	\$881,858	-84.23%	\$881,858	0.00%	\$896,850	1.70%	\$915,683	2.10%
Other Outgo	\$1,475,000	\$2,609,278	76.90%	\$2,609,278	0.00%	\$2,609,278	0.00%	\$2,479,278	-4.98%
Indirect Support Costs	(\$878,611)	(\$812,680)	-7.50%	(\$812,680)	0.00%	(\$812,680)	0.00%	(\$812,680)	0.00%
Total Expenditures	\$309,062,557	\$278,705,850	-9.82%	\$265,752,740	-4.65%	\$262,867,110	-1.09%	\$266,643,904	1.44%
Excess (Deficiency) of Revenues over Expenditures	(\$20,496,016)	(\$18,751,137)		(\$5,798,027)		(\$6,946,862)		(\$9,043,711)	

OTHER SOURCES & USES

Transfers (In/out) Statutory and Other (3 & 1a)	\$0	\$1,000,000		\$1,000,000		\$1,000,000		\$1,000,000	
Other Uses	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0		\$0	
Other Sources	\$0	\$0	100.00%	\$0		\$0		\$0	#DIV/0!
Transfers Out	\$2,205,943	\$0	-100.00%	\$0	#DIV/0!	\$0		\$0	#DIV/0!
Total Expenditures & Uses	\$311,268,500	\$277,705,850	-10.78%	\$264,752,740	-4.66%	\$261,867,110	-1.09%	\$265,643,904	1.44%

NET INCREASE (DECREASE) IN FUND BALANCE

FUND BALANCE, RESERVES	(\$22,701,959)	(\$17,751,137)	-21.81%	(\$4,798,027)	-72.97%	(\$5,946,862)	23.94%	(\$8,043,711)	35.25%
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Beginning Balance
Ending Balance

	\$45,839,768	\$23,137,809	-49.52%	\$23,137,809	0.00%	\$18,339,783	-20.74%	\$12,392,920	-32.43%
	\$23,137,809	\$5,386,672	-76.72%	\$18,339,783	240.47%	\$12,392,920	-32.43%	\$4,349,209	-84.91%

Reserve Amounts:

Unrestricted and Restricted
Combined

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Fiscal Recovery Plan 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
Revolving Cash	\$70,000	\$70,000		\$70,000		\$70,000		\$70,000	
Stores	\$230,000	\$230,000		\$230,000		\$230,000		\$230,000	
Cash with Fiscal Agent (COP)	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$9,338,055	\$8,331,176	3.00%	\$7,942,582	3.00%	\$7,856,013	3.00%	\$7,969,317	3.00%
Legally Designated (categorical programs)	\$2,991,054	\$3,776,877		\$3,776,877		\$4,195,802		\$4,578,350	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
	\$0	\$0		\$0		\$0		\$0	
Undesignated	\$10,508,700	(\$7,021,380)		\$6,320,323		\$41,105		(\$8,498,458)	

ASSUMPTIONS:				
Revenue	2007-08	2008-09	2009-10	
Base Revenue Limit	\$6,128	\$6,388	\$6,446	
Statutory COLA	4.25%	0.90%	2.40%	
Lottery Allocation/ADA	\$109	\$109	\$109	
ADA Estimated (based upon prior year due to decline)	27,877	27,595	27,345	
Deficit Factor	0.9079	0.9079	0.9079	
Base Revenue Limit (before deficit)	\$6,388	\$6,446	\$6,601	
Base Revenue Limit (after deficit)	\$5,800	\$5,852	\$5,992	
Equalization Aid	\$0	\$0	\$0	
Base Revenue Limit (after Equalization)	\$5,800	\$5,852	\$5,992	
California CPI (used for unrestricted estimate)	N/A	1.70%	2.10%	
Cert. Step Increase		\$818,924	\$827,113	
Cert. Step & Column Increase		\$106,460	\$107,525	
Class. Step Increase		\$199,786	\$201,784	
Class. Step/related benefits		\$43,953	\$44,392	
Books & Supplies Increase Equal to CPI		\$55,342	\$69,526	
Contracts & Services Increase for CPI		\$47,484	\$149,954	
Capital Outlay Increase for CPI		\$3,054	\$3,837	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Estimated 2008-09 and Budget Without Fiscal Recovery Plan

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
REVENUES								
REVENUE LIMIT	\$145,896,443	\$140,531,724	-3.69%	0.00%	\$140,337,326	-0.14%	\$142,292,154	1.39%
FEDERAL	\$0	\$0	-100.00%	#DIV/0!	\$0	0.00%	\$0	#DIV/0!
STATE	\$14,964,484	\$24,790,586	65.66%	0.00%	\$24,898,586	0.44%	\$25,186,586	1.16%
LOCAL	\$11,694,470	\$1,718,000	-85.31%	0.00%	\$1,718,000	0.00%	\$1,718,000	0.00%
REVENUE TOTALS	\$172,555,397	\$167,040,310	-3.20%	0.00%	\$166,953,912	-0.05%	\$169,196,740	1.34%
EXPENDITURES								
Certificated Salaries	\$83,767,016	\$81,892,392	-2.24%	0.00%	82,711,316	1.00%	83,538,429	1.00%
Classified Salaries	\$20,569,736	\$19,978,604	-2.87%	0.00%	20,178,390	1.00%	20,380,174	1.00%
Benefits	\$45,844,222	\$45,593,943	-0.55%	0.00%	48,763,628	6.45%	51,904,624	6.44%
Books & Supplies	\$3,551,164	\$3,255,435	-8.33%	0.00%	3,310,777	1.70%	3,380,304	2.10%
Contracts & Services	(\$3,530,539)	\$2,793,163	-179.11%	0.00%	7,140,647	155.63%	7,290,600	2.10%
Capital Outlay	\$98,742	\$179,652	81.94%	0.00%	182,706	1.70%	186,543	2.10%
Other Outgo	\$1,475,000	\$2,609,278	76.99%	0.00%	2,609,278	0.00%	2,479,278	-4.96%
Indirect Support Costs	(\$3,627,795)	(\$2,567,923)	-29.22%	0.00%	(2,567,923)	0.00%	(2,567,923)	0.00%
Total Expenditures	\$148,147,546	\$153,734,544	3.77%	0.00%	\$162,328,819	5.55%	\$166,592,029	2.63%
Excess (Deficiency) of Revenues over Expenditures	\$24,407,851	\$13,305,766			\$4,625,093		\$2,604,711	
OTHER SOURCES & USES								
Transfers Statutory and Other (3 & 1a)	(\$24,540,814)	(\$31,842,726)			(32,384,052)		(34,464,117)	0.00%
Other Uses (2b)	\$0	\$0			\$0		\$0	
Other Sources (2a)	\$0	\$0			\$0		\$0	
Transfers Out (1b)	\$787,360	\$0			\$0		\$0	
Total Expenditures & Uses	\$173,475,720	\$185,577,270	6.96%	0.00%	\$194,712,871	4.82%	\$201,056,147	3.28%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$920,323)	(\$18,536,960)	1914.18%	0.00%	(\$27,758,959)	49.75%	(\$31,859,407)	14.77%
FUND BALANCE, RESERVES								
Beginning Balance	\$21,067,078	\$20,146,755	-4.37%	0.00%	\$1,609,795	-92.01%	(\$26,149,164)	-1724.39%
Ending Balance	\$20,146,755	\$1,609,795	-92.01%	0.00%	(\$26,149,164)	-1724.38%	(\$58,008,571)	-121.84%

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
Reserve Amounts:							
Revolving Cash	\$70,000	\$70,000		\$70,000		\$70,000	
Stores	\$230,000	\$230,000		\$230,000		\$230,000	
Pre-paid Expenses	\$0	\$0		\$0		\$0	
Designated for Economic Uncert.	\$9,338,055	\$8,331,176	3.00%	\$8,497,808	3.00%	\$8,672,312	3.00%
Locally Restricted Site Accounts	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
Undesignated Amount	\$10,508,700	(\$7,021,380)		(\$34,946,972)		(\$66,980,882)	
ASSUMPTIONS:							
Revenue	2009-10	2010-11	2011-12				
Base Revenue Limit	\$6,128	\$6,388	\$6,446				
Statutory COLA	4.25%	0.90%	2.40%				
Lottery Allocation/ADA Unrestricted	\$109	\$109	\$109				
ADA Estimated (based upon prior year due to decline)	27,877	27,595	27,345				
"A"	0.90785	0.90785	0.90785				
"B"	0.90359	0.90359	0.90359				
Deficit Factor - Cola Elim	\$6,388	\$6,446	\$6,601				
Deficit Factor - Further RL Cut	\$5,800	\$5,852	\$5,992				
Base Revenue Limit (before deficit)	\$5,241	\$5,288	\$5,415				
Base Revenue Limit (after deficit)	\$0	\$0	\$0				
Equalization Aid	\$5,800	\$5,852	\$5,992				
Base Revenue Limit (after Equalization)	N/A	1.70%	2.10%				
California CPI		\$818,924	\$827,113				
Estimated Cert. Step & Column Increase		\$106,460	\$107,525				
Estimated Cert. Step & Column /benefits		\$199,786	\$201,784				
Estimated Class. Step Increase		\$43,953	\$44,392				
Estimated Class. Step/related benefits		\$55,342	\$69,526				
Books & Supplies Increase Equal to CPI		\$47,484	\$149,954				
Contracts & Services Increase for CPI		\$3,054	\$3,837				
Capital Outlay Increase for CPI							
Expense							
Estimated Cert. Step & Column Increase		\$818,924	\$827,113				
Estimated Cert. Step & Column /benefits		\$106,460	\$107,525				
Estimated Class. Step Increase		\$199,786	\$201,784				
Estimated Class. Step/related benefits		\$43,953	\$44,392				
Books & Supplies Increase Equal to CPI		\$55,342	\$69,526				
Contracts & Services Increase for CPI		\$47,484	\$149,954				
Capital Outlay Increase for CPI		\$3,054	\$3,837				
Remaining Fund Balance	\$10,508,700	(\$7,021,380)	(\$66,980,882)				

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Estimated 2008-09 and Budget Without Fiscal Recovery Plan

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
REVENUES							
REVENUE LIMIT	\$9,026,043	\$8,484,932	-5.89%	\$8,561,296	0.90%	\$8,766,768	2.40%
FEDERAL	\$44,490,250	\$30,618,614	-31.18%	\$26,318,614	-14.04%	\$24,918,614	-5.32%
STATE	\$53,609,984	\$36,772,819	-31.41%	\$37,048,387	0.75%	\$37,680,033	1.70%
LOCAL	\$8,884,867	\$17,038,038	91.76%	\$17,038,038	0.00%	\$17,038,038	0.00%
REVENUE TOTALS	\$116,011,144	\$92,914,403	-19.81%	\$88,966,335	-4.25%	\$88,403,453	-0.63%
EXPENDITURES							
Certificated Salaries	\$38,085,551	\$36,081,725	-5.26%	\$36,449,759	1.02%	\$36,821,546	1.02%
Classified Salaries	\$20,599,280	\$19,729,153	-4.22%	\$19,930,390	1.02%	\$20,133,680	1.02%
Benefits	\$25,182,950	\$26,050,729	3.45%	\$26,238,588	0.72%	\$26,428,364	0.72%
Books & Supplies	\$21,255,784	\$7,587,527	-64.30%	\$7,716,515	1.70%	\$7,878,562	2.10%
Contracts & Services	\$47,548,028	\$33,084,723	-30.46%	\$29,126,823	-11.91%	\$29,738,487	2.10%
Capital Outlay	\$5,494,234	\$702,206	-87.22%	\$714,144	1.70%	\$729,141	2.10%
Other Outgo							
Indirect Support Costs	\$2,749,184	\$1,755,243	-36.15%	\$1,755,243	0.00%	\$1,755,243	0.00%
Total Expenditures	\$160,915,011	\$124,971,306	-22.34%	\$121,931,462	-2.43%	\$123,485,022	1.27%
Excess (Deficiency) of Revenues over Expenditures	(\$44,903,867)	(\$32,056,903)		(\$32,965,127)		(\$35,081,570)	
OTHER SOURCES & USES							
Transfers (In) Statutory and Other (3 & 1a)	\$24,540,814	\$32,842,726		\$33,384,052		\$35,464,117	
Other Uses	\$0	\$0		\$0		\$0	
Transfers Out	\$1,418,583	\$0		\$0		\$0	
Total Expenditures/Less Transfer & Uses	\$137,792,780	\$92,128,580	-33.14%	\$88,547,410	-3.89%	\$88,020,905	-0.59%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$21,781,636)	\$785,823	-103.61%	\$418,925	-46.69%	\$382,548	-8.68%
FUND BALANCE, RESERVES							
Beginning Balance	\$24,772,690	\$2,991,054	-87.93%	\$3,776,877	26.27%	\$4,195,802	11.09%
Ending Balance	\$2,991,054	\$3,776,877	26.27%	\$4,195,802	11.09%	\$4,578,350	9.12%
Reserve Amounts:							
Legally Restricted Balance/Grants and Entitlements	\$2,991,054	\$3,776,877		\$4,195,802		\$4,578,350	
Undesignated Amount	\$0	\$0		\$0		\$0	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Estimated 2008-09 and Budget Without Fiscal Recovery Plan

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
REVENUES								
REVENUE LIMIT	\$154,922,486	\$149,016,656	-3.81%	0.00%	\$148,898,623	-0.08%	\$151,058,921	1.45%
FEDERAL	\$44,490,250	\$30,618,614	-31.18%	0.00%	\$26,318,614	-14.04%	\$24,918,614	-5.32%
STATE	\$68,574,468	\$61,563,405	-10.22%	0.00%	\$61,946,973	0.62%	\$62,866,619	1.48%
LOCAL	\$20,579,337	\$18,756,038	-8.86%	0.00%	\$18,756,038	0.00%	\$18,756,038	0.00%
REVENUE TOTALS	\$288,566,541	\$259,954,713	-9.92%	0.00%	\$255,920,247	-1.55%	\$257,600,192	0.66%
EXPENDITURES								
Certificated Salaries	\$121,852,567	\$117,974,117	-3.16%	0.00%	\$119,161,075	1.01%	\$120,359,975	1.01%
Classified Salaries	\$41,169,016	\$39,707,757	-3.55%	0.00%	\$40,108,780	1.01%	\$40,513,854	1.01%
Benefits	\$71,027,172	\$71,644,672	0.87%	0.00%	\$75,002,216	4.69%	\$78,332,988	4.44%
Books & Supplies	\$24,806,948	\$10,842,962	-56.29%	0.00%	\$11,027,232	1.70%	\$11,258,865	2.10%
Contracts & Services	\$44,017,489	\$35,857,886	-18.54%	0.00%	\$36,267,470	1.14%	\$37,029,087	2.10%
Capital Outlay	\$5,592,976	\$881,858	-84.23%	0.00%	\$896,850	1.70%	\$915,683	2.10%
Other Outgo	\$1,475,000	\$2,609,278	76.90%	0.00%	\$2,609,278	0.00%	\$2,479,278	-4.98%
Indirect Support Costs	(\$878,611)	(\$812,680)	-7.50%	0.00%	(\$812,680)	0.00%	(\$812,680)	0.00%
Total Expenditures	\$309,062,557	\$278,705,850	-9.82%	0.00%	\$284,260,281	1.98%	\$290,077,051	2.05%
Excess (Deficiency) of Revenues over Expenditures	(\$20,496,016)	(\$18,751,137)			(\$28,340,034)		(\$32,476,859)	
OTHER SOURCES & USES								
Transfers (In/out) Statutory and Other (3 & 1a)	\$0	\$1,000,000			\$1,000,000		\$1,000,000	
Other Uses								
Other Sources								
Transfers Out	\$2,205,943							#DIV/0!
Total Expenditures & Uses	\$311,268,500	\$277,705,850	-10.78%	0.00%	\$283,260,281	2.00%	\$289,077,051	2.05%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$22,701,959)	(\$17,751,137)	-21.81%	0.00%	(\$27,340,034)	54.02%	(\$31,476,859)	15.13%
FUND BALANCE, RESERVES								
Beginning Balance	\$45,839,768	\$23,137,809	-49.52%	0.00%	\$5,386,672	-76.72%	(\$21,953,362)	-507.55%
Ending Balance	\$23,137,809	\$5,386,672	-76.72%	0.00%	(\$21,953,362)	-507.55%	(\$53,430,221)	-143.38%

DESCRIPTION	Estimated Actuals Report 2008-09	Preliminary Adopted Budget 2009-10	Percent of Change	Projected Budget 2010-11	Percent of Change	Projected Budget 2011-12	Percent of Change
Reserve Amounts:							
Revolving Cash	\$70,000	\$70,000		\$70,000		\$70,000	
Stores	\$230,000	\$230,000		\$230,000		\$230,000	
Cash with Fiscal Agent (COP)	\$0	\$0		\$0		\$0	
Designated for Economic Uncert.	\$9,338,055	\$8,331,176	3.00%	\$8,497,808	3.00%	\$8,672,312	3.00%
Legally Designated (categorical programs)	\$2,991,054	\$3,776,877		\$4,195,802		\$4,578,350	
	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
	\$0	\$0		\$0		\$0	
Undesignated	\$10,508,700	(\$7,021,380)		(\$34,946,972)		(\$66,980,882)	

ASSUMPTIONS:	2007-08	2008-09	2009-10
Revenue			
Base Revenue Limit	\$6,128	\$6,388	\$6,446
Statutory COLA	4.25%	0.90%	2.40%
Lottery Allocation/ADA	\$109	\$109	\$109
ADA Estimated (based upon prior year due to decline)	27,877	27,595	27,345
Deficit Factor	0.9079	0.9079	0.9079
Base Revenue Limit (before deficit)	\$6,388	\$6,446	\$6,601
Base Revenue Limit (after deficit)	\$5,800	\$5,852	\$5,992
Equalization Aid	\$0	\$0	\$0
Base Revenue Limit (after Equalization)	\$5,800	\$5,852	\$5,992
California CPI (used for unrestricted estimate)	N/A	1.70%	2.10%
Expense			
Cert. Step & Column Increase		\$818,924	\$827,113
Cert. Step & Column /related benefits		\$106,460	\$107,525
Class. Step Increase		\$199,786	\$201,784
Class. Step/related benefits		\$43,953	\$44,392
Books & Supplies Increase Equal to CPI		\$55,342	\$69,526
Contracts & Services Increase for CPI		\$47,484	\$149,954
Capital Outlay Increase for CPI		\$3,054	\$3,837