



# BUDGET REALITY:

A Plan to Support  
Strategic Priorities  
During Challenging  
Economic Conditions



**Goal:**



*Supporting*

2008-09 Final Revised Budget  
September 11, 2008

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# **I. MESSAGES**

## MESSAGE FROM THE PRESIDENT OF THE BOARD OF EDUCATION

Challenging economic conditions in the State of California require strategic priorities to support learning for students of the Orange Unified School District.

This 2008-2009 Final Revised Budget has been updated based on the May Revision of the Governor's Budget and the 2007-2008 Unaudited Actuals. Enactment of the State Budget for 2008-2009 has been delayed and is on course to become the latest State Budget ever approved by the Legislature and signed by the Governor.

The State Budget for 2007-2008 was considered a maintenance budget and allowed the District to maintain quality programs already in place. That Budget did not include funding for any new initiatives.

The 2008-2009 State Budget, as proposed, is a crisis budget that will allow funding for only the highest priority programs included in the Board of Education goals. Many programs currently in place, including K-2 class size reduction and music, will continue but any programs beyond the basics will be difficult to maintain. The focus provided by the Strategic Plan is now more important than ever as limited resourced are allocated.

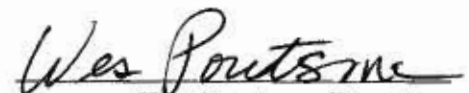
The Board of Education has the responsibility of setting the policy and direction for the District and accomplishes this task by defining goals and objectives to be implemented by staff. Student achievement remains our number one goal and provides a focus as we incorporate

Board of Education goals with the valued input generated during the strategic planning process by business leaders, community members, post-secondary educators, parents, students, teachers and staff. During our third year of implementation of the Strategic Plan the four areas of need (listed below) become the foundation for our goals and objectives. Our goals will be the basis for allocating our limited resources to our highest priorities.

- ✓ Personalization/Student Achievement
- ✓ Technology
- ✓ Facilities/Student Safety/Fiscal Responsibility
- ✓ Partnerships/Community Involvement

We provide this comprehensive 2008-2009 Final Revised Budget as an opportunity to communicate our financial commitment to our goals and objectives. We remain fiscally responsible while we focus limited resources to support student achievement. Working together will help to meet the challenge we all face during these difficult economic times.

Thank you for your continued support for the students of the Orange Unified School District.



Wes Poutsma, President  
Orange Unified Board of Education



## MESSAGE FROM THE SUPERINTENDENT

*“Education costs money, but then so does ignorance”*

--Sir Claus Moser

The success of our students is reliant upon those teaching them, and upon those who provide support and service to our teachers. There is no greater privilege than teaching today's youth, and it is my goal to ensure that each student is provided with the opportunity to succeed in a positive and conducive learning environment. By creating such an environment, I believe student achievement for all students will continue.

One of our core values states that all available resources will be utilized to ensure student success. The 2008-2009 budget was developed to reflect this core value.

Our Strategic Plan is in the third year of implementation. Input received during the strategic planning process from business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within Orange Unified School District has helped define our goals and objectives.

It is my intention to carry out the vision that was laid out in the three-year Strategic Plan in May 2006. The plan focused our priorities, effort and resources in four major areas. Spending decisions are made based on how one or more of these major areas will be impacted.

In April 2009, a planning session will be held to review and discuss the plan and continue to define the needs of students, staff and facilities in this district. Community involvement will remain key to the success in furthering the development of the next phase of the plan.

The major areas for our focused efforts are:

- ✓ Personalization/Student Achievement
- ✓ Technology
- ✓ Facilities/Student Safety/Fiscal Responsibility
- ✓ Partnerships/Community Involvement

Identifying our four greatest areas of need allows for alignment of needs with District goals and objectives. The budget is a tool for achieving the District's educational goals and objectives. Orange Unified School District Administrators keep this and the importance of maximizing limited resources in mind on a daily basis. Upon examination of the 2008/2009 Final Revised Budget, you will find that the efforts of all three divisions—Business Services, Educational Services, and Human Resources—are focused on our four greatest areas of need.

This budget maintains the necessary reserves as required, is fiscally responsible, and allocates funds received during the current year on current students.

California voters enacted Proposition 98 in 1988 to ensure that state policymakers place education funding as their highest priority and to ensure that funding levels keep pace with inflation.

At the time of printing this revised budget, the Budget Act has not been signed by the Governor. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 11 in accordance with Education Code sections 33127 and 42127.

## **MESSAGE FROM THE SUPERINTENDENT**

The Proposition 98 guarantee for 2008-2009 provides an insufficient increase in funding to pay the cost-of-living adjustments (COLAs) and the continuation of all K-12 programs. The Legislature reduced Proposition 98 by \$506.87 million mid-year 2007-2008 to begin to address this funding shortfall. In addition, the Legislature deferred, on a one-time basis, \$1.1 billion for the July Advanced Apportionment until September, which helps the state with cash flow, in effect potentially creating cash-flow problems for local educational agencies.

Compared to the State Budget last year, the 2008-2009 State Budget is considered a crisis budget. Last year the District was able to maintain current programs. The 2008-2009 State Budget proposes a deficit to the cost-of-living adjustment for the Revenue Limit and a decrease of 6.97% for ongoing state categorically funded programs. Class size reduction in kindergarten through second grade and elementary music programs will continue in 2008-2009 but other reductions have been implemented and will be adjusted once a final State Budget is signed. There is no additional funding proposed for equalization or funding to provide reimbursement for mandated services even though the District is required to continue providing mandated services in 2008-2009.

The depressed housing market has impacted the overall California economy and it is expected to continue well into 2009. Credit markets continue to tighten and home loans remain difficult to secure. The weak housing market has delayed planned developments. Compounding the financial impact of the housing market on the consumer is the dramatic increase in gasoline prices. High gasoline prices have increased the cost of many goods and services for consumers and also for school district budgets.

Declining enrollment continues to affect many California school districts. It's anticipated that enrollment will stabilize in the Orange

Unified School District during 2008-2009. Early indications from enrollments at our "S" Track schools seem to support that with current and prior year enrollments being nearly identical. For the first time in several years, kindergarten enrollment for the current year is higher than kindergarten enrollment from the prior year. The District continues to take a very conservative staffing approach in order to remain fiscally responsible.

The limited funds we have for facility improvements are being used very efficiently and effectively. Modernization projects at Portola Middle School and Esplanade and Jordan Elementary Schools are near completion and phase I of the modernization project at Sycamore Elementary is progressing. Energy conservation projects are scheduled for several school sites with the project at Orange High School on schedule to be completed during 2008-2009. Classroom lighting was replaced, air conditioning units were replaced and energy controls installed. These projects are funded using energy savings from each project and matching funds from the State Bond for school facilities. Creative solutions to address the needs of aging facilities continue to be explored and implemented where practical.

Community involvement has been invaluable to our planning and budgeting process. We will continue to make every effort to meet the needs of our diverse population and communicate with our parents and community members. We look forward to a year of success and rewards for our students.



Renae Dreier, Ed.D.  
Superintendent of Schools

## **II. INTRODUCTION: The Purpose of the Budget**



# INTRODUCTION

## PURPOSE OF THE BUDGET

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- ✦ A reflection of educational philosophy
- ✦ A statement of District priorities
- ✦ A description of the education plan and resources to support the plan
- ✦ A financial plan outlining proposed District actions
- ✦ An accountability tool
- ✦ A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

## General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

## Adult Education Fund (11)

The Adult Education Fund is used to account separately for federal, state, and local revenues for Adult Education programs.

The principal revenue accounts in this fund are:

- ✦ Adult Education Block Entitlement
- ✦ Apprentice Transfer from the General Fund
- ✦ Workforce Investment Act (WIA)
- ✦ Other Federal Revenue (i.e., Adult Basic Education)
- ✦ All Other State Revenue
- ✦ Interest
- ✦ Adult Education Fees
- ✦ All Other Local Revenue



# INTRODUCTION

Expenditures in this Fund may be made only for adult education purposes; monies received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

Expenditures in this Fund may be made only for direct instructional costs relating directly to the Adult Education Program, including but not limited to the salaries and benefits of adult education teachers and aides; textbooks; instructional supplies; travel and conference expenses for employees who work in the Adult Education Program; and repair, maintenance, acquisition, and replacement of instructional equipment used in the Adult Education Program. Money in this Fund may also be expended for direct support costs of the Adult Education Program and for indirect costs of the Adult Education Program as specified in *Education Code* section 52616.

## Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- ⌚ Economic Opportunity Act
- ⌚ Child Nutrition Programs (Federal)
- ⌚ State Preschool
- ⌚ Child Nutrition Programs (State)
- ⌚ Child Development Apportionments
- ⌚ All Other State Revenue
- ⌚ Food Service Sales
- ⌚ Interest

- ⌚ Child Development Parent Fees
- ⌚ All Other Local Revenue
- ⌚ Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

## Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* section 38090) or Cafeteria Account (*Education Code* section 38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- ⌚ Child Nutrition Programs (Federal)
- ⌚ Child Nutrition Programs (State)
- ⌚ Food Service Sales
- ⌚ Interest
- ⌚ All Other Local Revenue

*Education Code* section 38093 allows the governing board of an LEA to set up, in one or more banks, an account for each cafeteria established in the LEA or for all cafeterias established in the LEA. That section of the *Education Code* uses the term "account" to mean fund. Therefore, when the Cafeteria Fund is established in a separate bank account, apart from the county treasury, it is referred to as the Cafeteria Account (see also *Education Code* sections 38094 and 38095).

# INTRODUCTION

The governing board of the LEA may authorize expenditures from the Cafeteria Fund or Cafeteria Account only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

## Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for State apportionments and LEAs' contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue (and other source) accounts in this Fund are:

- ⌄ Deferred Maintenance Allowance
- ⌄ Interest
- ⌄ Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements under the plan approved by the State Allocation Board (*Education Code* section 17582).

## Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies

may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- ⌄ Interest
- ⌄ Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

## County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue (and other source) accounts in this Fund are:

- ⌄ School Facilities Apportionments
- ⌄ Interest

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.



# INTRODUCTION

## Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, or 35. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

The principal revenue and other source accounts in this Fund are:

- ⌄ Rentals and Leases
- ⌄ Interest
- ⌄ Other Authorized Interfund Transfers In
- ⌄ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEAs' property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

## Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue and other source account in this fund is:

- ⌄ Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 7430).

## Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- ⌄ Interest
- ⌄ In-District Premiums/Contributions
- ⌄ Interagency Revenues
- ⌄ All Other Local Revenue

Expenses from the Self-Insurance Fund shall be made for the payment of claims, administrative costs, services, deductible insurance amounts, cost of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566).

# INTRODUCTION

## Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements or irrevocable contributions for employees' for an LEA's irrevocable contributions to a retiree benefit plan for which a formal trust exists. Amounts earmarked for retiree benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund. Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

These individual funds will be reviewed in detail throughout this document.

## GENERAL DESCRIPTION OF THE DISTRICT

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 29 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), two schools for students with special needs, one community day school, and a continuation high school. A Career Education Center houses the District's Regional Educational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Businesses provide community speakers, career days/fairs, and scholarship programs.

## THE EDUCATION BUDGET FOR 2008/09 IS TO BE CUT

California public education has been on a rollercoaster funding cycle for the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-1990s, a major increase in state revenues led to an unprecedented new program to reduce class size in grades K-3. In 2000/01, the State Budget provided per-ADA increases close to 11%, but then, for the next three years, education funding rollbacks re-emerged. The volatility of funding has plagued school district planning for almost a generation.

Approximately 90% of the District's revenue is determined by the State of California and, in turn, state revenues are determined by the growth in the economy. The Governor's May Revision for 2008/09 acknowledges the growing State Budget crisis, identifying a June 2009 deficit of \$24.2 billion if unaddressed. As a result, the Governor's May Revision makes the following budget changes to close the budget gap: lottery borrowing, backup sales tax increase, park fee hikes, and reductions to health and human services. For 2008/09, the Governor's May Revision withdraws the proposal to suspend Proposition 98.



## INTRODUCTION

One of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long term basis. Each budget must be managed as almost a single-year document with considerable restraint in adopting programs or program increases that are ongoing.

VILLA PARK ELEMENTARY SCHOOL  
1919



**ORANGE UNIFIED SCHOOL DISTRICT  
2008-2009 ALL FUNDS SUMMARY**

	COMBINED GENERAL FUND	ADULT EDUCATION FUND	CHILD DEVELOPMENT FUND	CAFETERIA FUND	DEFERRED MAINTENANCE FUND	CAPITAL FACILITIES FUND	CTY. SCHOOL FACILITIES FUND	SPECIAL RESERVE FUND	DEBT SERVICE FUND	SELF INSURANCE FUND	RETIREE BENEFITS FUND	COMBINED FUNDS TOTAL
<b>REVENUES</b>												
Revenue Limit Sources	161,596,005	0	0	0	0	0	0	0	0	0	0	161,596,005
Federal Revenue	14,150,245	0	0	4,463,000	0	0	0	0	0	0	0	18,613,245
Other State Revenue	47,584,499	37,216	1,128,656	465,959	0	0	0	0	0	0	0	49,216,330
Other Local Revenue	8,610,191	2,000	4,471,500	3,165,000	100,000	850,000	58,000	524,000	2,198,000	0	90,000	20,068,691
<b>TOTAL REVENUES</b>	<b>231,940,940</b>	<b>39,216</b>	<b>5,600,156</b>	<b>8,093,959</b>	<b>100,000</b>	<b>850,000</b>	<b>58,000</b>	<b>524,000</b>	<b>2,198,000</b>	<b>0</b>	<b>90,000</b>	<b>249,494,271</b>
<b>EXPENDITURES</b>												
Certificated Salaries	117,709,947	42,500	382,144	0	0	0	0	0	0	0	0	118,114,591
Classified Salaries	38,712,580	0	3,331,904	2,949,307	0	543,532	0	0	0	146,856	0	45,684,179
Employee Benefits	40,124,737	4,250	1,358,328	1,088,946	0	197,737	0	0	0	39,973	0	42,813,971
Books and Supplies	16,866,169	2,000	283,369	3,633,000	52,824	16,200	0	0	0	3,500	0	20,857,062
Services, Other Operating Exp.	23,974,295	15,534	247,050	372,085	1,937,218	97,000	0	1,090,380	0	1,236,000	588,503	29,558,065
Capital Outlay	1,437,681	0	0	35,706	9,958	500,000	4,653,685	40,000	0	0	0	6,677,030
Other Outgo	8,046,091	0	39,972	14,543	0	0	0	0	2,679,468	0	0	10,780,074
Direct Support/Indirect Costs	-121,145	0	121,145	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>246,750,365</b>	<b>64,284</b>	<b>5,743,912</b>	<b>8,093,587</b>	<b>2,000,000</b>	<b>1,354,469</b>	<b>4,653,685</b>	<b>1,130,380</b>	<b>2,679,468</b>	<b>1,426,329</b>	<b>588,503</b>	<b>274,484,972</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Interfund Transfers												
a) Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
b) Transfers Out (Deferred Maintenance)	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources/Uses												
a) Sources	1,124,450	0	0	0	0	0	0	0	0	0	0	1,124,450
b) Uses	0	0	0	0	0	0	0	0	0	0	0	0
Contribution to Restricted Programs												
<b>Total Other Financing Sources/Uses</b>	<b>1,124,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,124,450</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-13,684,965</b>	<b>-25,068</b>	<b>-143,756</b>	<b>372</b>	<b>-1,900,000</b>	<b>-504,469</b>	<b>-4,595,685</b>	<b>-606,380</b>	<b>-481,468</b>	<b>-1,426,329</b>	<b>-498,503</b>	<b>-23,866,251</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Fund Balance July 1	29,517,256	48,638	657,123	159,594	4,244,073	4,559,526	4,595,685	14,382,639	7,102,998	8,695,953	99,234,741	173,198,226
Ending Balance June 30	15,832,291	23,570	513,367	159,966	2,344,073	4,055,057	0	13,776,259	6,621,530	7,269,624	98,736,238	149,331,975
<b>Components of Ending Fund Balance:</b>												
Reserve for Revolving Cash	125,000	0	0	10,000	0	0	0	0	0	0	0	135,000
Reserve for Stores	200,000	0	0	140,000	0	0	0	0	0	0	0	340,000
Designated for Economic Uncertainties	7,402,511	0	0	0	0	0	0	0	0	0	0	7,402,511
Other Designations	2,878,719	23,570	513,367	9,966	2,344,073	4,055,057	0	13,776,259	0	7,269,624	98,736,238	129,606,873
El Rancho Beginning Balance	800,000											800,000
Non-Resident Tuition	56,127											56,127
Supplementary Retirement Plan	2,022,592											2,022,592
Undesignated Amount												0
Unappropriated Amount	5,226,061						0		6,621,530			11,847,591

# COMPREHENSIVE 2008/09 ENDING BALANCES

(prior to restrictions)

(in millions)

<u>FUND</u>	<u>PROJECTED ENDING BALANCE</u>
General Fund	\$15.832
Adult Education Fund	0.024
Child Development Fund	0.513
Cafeteria Fund	0.010
Deferred Maintenance Fund	2.344
Capital Facilities Fund	4.055
County School Facilities Fund	0.000
Special Reserve Fund	13.776
Debt Service Fund	6.621
Self Insurance	7.269
Retiree Benefits Fund	<u>98.736</u>
<b>TOTAL PROJECTED ENDING BALANCES</b>	<b>\$149.180</b>

**III.**  
**BUDGETARY BUILDING**  
**BLOCKS**



# BUDGETARY BUILDING BLOCKS

## BUDGET CRITERIA

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2008/2009 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$200,893, and a fund designated for economic uncertainties \$7,240,316 that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) for purposes of the revenue-limit calculation will be based upon historical and projected ADA for the ten school months ending on or before April 15. Revenue from revenue-limit sources will be based on the most current factors contained in the Governor's proposals for the 2008/2009 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, Routine Restricted Maintenance Match program, Staff Development Buy Back Days, Community Day School and Education Technology will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.

## BUDGETARY BUILDING BLOCKS

10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the third attendance month and again as of the "P1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2008/09 budget on or before July 1, 2008, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. *Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. At the time of printing this revised budget, the Budget Act has not been signed by the Governor. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.*
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.



# BUDGETARY BUILDING BLOCKS

## GENERAL FUND ASSUMPTIONS

### Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2008/09 is projected to increase to 27,950 using a .07 % rate of increase.

### Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$29,517,256. This is based upon 2007/08 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2008/09 is the actual ending June 30, 2008, fund balance after the 2007/08 ledgers are closed.
3. The 2008/09 ending General Fund balance is projected to be \$15,832,291, reflecting a net decrease of \$13,684,965 from 2007/08.
4. Components of the ending General Fund Balance include legally required reserves of \$200,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,236,031 or 3% of the total General Fund expenditures and transfers out.
6. School site and program carryover balances totaled \$3,939,170 and are included in the General Fund expenditures. This represents

unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$10,938,120. These funds represent surplus amounts that are not specifically designated and that may be appropriated for Board-approved expenditures.

### Revenue Assumptions

8. The total budgeted attendance of 26,651 (not including District charter schools) reflects a net increase of 22 ADA in general education and special education, as compared to 2007/08. Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment. The increase in ADA is due to an anticipated increase in enrollment.

	<u>ADA</u>
OUSD	26,579.58
Non-Public Schools (NPS ADA)	71.26
County Special Education	27.57
County Community Schools	227.03
Adult Education	<u>15.79</u>
<b>Sub-Total</b>	<u>26,921.23</u>
El Rancho Charter MS	1,137.81
Santiago Charter MS	<u>1,010.39</u>
<b>Sub-Total (Charter Schools Only)</b>	<u>2,148.20</u>
<b>GRAND TOTAL</b>	<u>29,069.43</u>

9. For the current year, the Proposition 98 ("Prop 98") minimum guarantee is estimated to be \$56.6 billion due to lower tax collections in addition to mid-year reductions enacted by the

## BUDGETARY BUILDING BLOCKS

Legislature during the Special Session in February that lowered the Prop 98 minimum guarantee by \$507 million for the current year.

The Governor's May Revision clearly identifies K-14 education as a funding priority and proposes to fully fund Prop 98 at \$56.8 billion for the Budget Year 2008/09 (this is with a zero COLA and a maintenance factor). Although this is only \$200 million above the current year Prop 98 minimum funding level, the May Revision is a greatly improved budget for education with \$1.8 billion more funding for schools as compared to the Governor's Proposed January Budget. You may recall that in January, the Governor proposed suspending Prop 98 by \$4 billion. At that time, Prop 98 was estimated to be at \$59.7 billion for the budget year 2008-09. The May Revision Prop 98 funding of \$56.8 billion represents \$1.1 billion more than the \$55.7 billion proposed in January. In addition, the May Revision includes an estimated \$521 million to backfill for lower estimates of property taxes and funding for a slightly higher enrollment than was previously estimated in January resulting in a total of \$1.8 billion in General Fund support above the Governor's Proposed January Budget.

The May Revision also avoids additional cuts in the current year, cuts to grow to an estimated \$17.2 billion as of the May Revision. The Governor proposes to balance the budget through a combination of budget reductions and by borrowing against the State Lottery revenue streams along with a back-up plan of a one (1) cent sales tax increase should the State Lottery securitization plan not come to fruition.

10. Federal revenue sources are projected to be \$14,150,245 in 2008/09. The actual amount of carryover grant balances for all Federal program revenues have been reallocated back to their program budgets.

11. A. Other State revenue sources are projected to be \$47,584,499. The Special Education Master Plan apportionment includes a funded COLA of 0%.  
B. All other State programs are budgeted at 2007/08 levels with 0% COLA. The State entitlement carryover balances amounted to \$7,077,600 and are included in the ending General Fund Balance reserves. The actual amount of carryover entitlement balances has been reallocated back to their program budgets.  
C. One-time funds are excluded in projections for 2008/09.
12. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to decrease to \$143.50 per ADA, \$121 Regular, and \$22.50 Instructional Materials.
13. Other Local Income is projected to be \$8,610,191. Based upon fluctuating interest rates, Interest Income is projected to be \$1,230,000 .

### Expenditure Assumptions

14. Expenditures associated with State and Federal categorical programs are projected not-to-exceed program revenues, except Special Education Master Plan, Transportation Services, Staff Development Buy-Back Days, Community Day School, and Education Technology. In addition, the Routine Restricted Maintenance Match program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these six categorical programs is projected to be \$17,472,779. Special Education--\$7,670,532, Transportation--\$4,052,722, Community Day School--\$280,058, Education Technology--\$385,196, Staff Development Buy-Back Days--



## BUDGETARY BUILDING BLOCKS

\$251,829, and Routine Restricted Maintenance Match--\$4,832,442. State funds for Special Education, Transportation, Education Technology and Staff Development Buy-Back Days are inadequate to provide the services necessary to meet the needs of students served. The 2008/09 match for Routine Restricted Maintenance per Education Code Section 17070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 2% of the total general fund expenditures including transfers out and other financing uses. This is a one-time flexibility option, pertaining to 2008/09 only.

15. Certificated salaries are projected to increase on average of 2.3% for step/column movement, or \$2,684,000.
16. Classified salaries are projected to increase an average of 2% or \$1,027,000 for step movement. Included are full-year salary costs for positions filled at various intervals in 2008/09.
17. Cost-of-living adjustments (COLA) for all salary schedules are projected to be 0%.
18. The expenditures for Health and Welfare benefits have a projected net increase of \$259,470 from 2007/08 to 2008/09. At the time of printing this revised budget, certificated, non-management (OUEA), classified, non-management (CSEA), leadership employees and the District had not reached an agreement regarding caps for Health and Welfare benefits.

19. Statutory benefits are projected to be as follows:

STRS	8.250%
PERS	9.428%
OASDI	6.200%
Medicare	1.450%
Unemployment	0.300%
Worker's Comp	0.000%
PERS Reduction/Transfer	3.592%
PERS EPMC	7.000%
OPEB Liability	0.000%

\* The total PERS costs equals 13.02%. The State reduces the Revenue Limit apportionment by the calculated PERS Reduction amount. Therefore, this represents a total cost to the District.

20. Property and liability insurance expenditures are projected to be \$1,169,700, an increase of \$204,440 or 21% from 2007/08. Utilities are projected to be \$4,640,681, an increase of \$126,957 from 2007/08.
21. Professional/Consulting Services and Operating Expenditures are projected to be \$8,905,533, an increase of \$3,816,875 from 2007/08.
22. Capital outlay is projected to be \$1,437,681, a decrease of \$2,554,701 from 2007/08.
23. In 2008/09 the State did not budget for their portion of the deferred maintenance match. Instead, the May Revision proposes to redirect \$222.6 million in what would have been Prop 98 General Fund contribution to deferred maintenance as follows: \$83 million to fully restore Special Education funding, \$100 million for the Emergency Repair Program, and the

# BUDGETARY BUILDING BLOCKS

remaining \$39.6 million to be reserved for hardship projects. In addition, the May Revision also proposes to eliminate the local matching requirement for the deferred maintenance program in 2008/09. The District will take advantage of the one-time flexibility option. In total, transfer out is projected to be \$0.

24. School site carryover balances of \$95,283, represent unspent allocation amounts that are carried forward from the prior year. This amount for each school site has been reallocated back to their specific program budget.
25. Other Outgo is projected to be \$8,046,091, primarily for debt service transfers to other districts and the Orange County Department of Education for Special Education excess costs and out-of-home care costs for county educated students. Based on information obtained from the Orange County Department of Education, excess costs are projected to increase by \$46,181 and out-of-home care costs projected to be \$507,984 in 2008/09. Excess costs are billed one year in arrears.
26. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2008/09 budget. All other expenditures (not identified above) are projected to remain flat, with no inflation increases.

## ENROLLMENT

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Growth in enrollment for the past five years is as follows:

### Enrollment Versus Average Daily Attendance (ADA)

2002/03	(2.85%)
2003/04	(.83%)
2004/05	.37%
2005/06	(2.60%)
2006/07	(2.70%)
2007/08	.85%
2008/09 est.	.07%

### Enrollment Versus Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "P2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

- |                  |                               |
|------------------|-------------------------------|
| 1. December 30   | The First Period "P1" Report  |
| 2. April 15      | The Second Period "P2" Report |
| 3. End of School | The Annual ADA Report         |



# BUDGETARY BUILDING BLOCKS

\*Prior-year “P2” period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- \*Multi-Year Financial Forecasts
- Facility Planning--CBEDS
- Initial Staffing Allocations—Spring Registrations

## First Period Average Daily Attendance – “P1” (December 30)

- School Improvement Program
- Economic Impact Aid

## Second Period Average Daily Attendance – “P2” (April 15)

- Revenue Limit Apportionment
- Instructional Materials (K-8)
- Gifted and Talented Education

## Annual Average Daily Attendance (end of school year)

- Lottery Revenues (uses prior year’s annual ADA)

## STAFFING COMPOSITION

### Full-time Equivalent (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

### School Staffing – Certificated Personnel

The District’s staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 19:1 for grades 1-2, 30:1 for grades K and 3-6, 32:1 for grades 7-12.

### School Staffing – Classified Personnel

The District’s clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

#### Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours (8 hours at Silverado Elementary School)
- Library Media Assistance (LMA) is included in formula
- Health formula is .00282 x enrollment

#### Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½
- Health Clerk of 6.5 hours is not included in formula; Secondary LMA is included.



# BUDGETARY BUILDING BLOCKS

## High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

## Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's Unrestricted General Fund.

## Substitutes

Substitutes serving in District-funded programs are usually utilized for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

## Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

## SCHOOL RESOURCE ALLOCATIONS

Allocation of resource units to schools is on a per-pupil basis, using prior-year enrollment updated after end of the third attendance month and again at "P1" attendance reporting period enrollment.

School resource units are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

\* Not funded by categorical programs

K-6	7-8	9-12
37.60	50.25	58.75

**Note:** Prior-year, unused school site carryover balances in the amount of \$95,283 are included in the 2008/09 budget. These actual carryover amounts have been reallocated back to each school site's program budget.

**IV.**  
**BUDGETARY GOALS and**  
**OBJECTIVES**

# BUDGETARY GOALS AND OBJECTIVES

## DISTRICT PHILOSOPHY AND GOALS

The District's philosophy is represented in the mission statement.

### Mission

The Orange Unified School District, being committed to planning for continual improvement, will offer a learning environment of excellence with high expectations to provide each student with the opportunity to be able to compete in the global economy.

### Purpose

*"Dedicated to Quality Education"* the Mission of the District is translated into the following purpose statement:

The fundamental purpose of the Orange Unified School District is to encourage each student to develop his/her intellectual, social, and personal qualities in order to participate fully in an interconnected community—be it local or global.

Intellectually, students need to develop:

- the capacity for learning how to learn
- the ability to analyze and evaluate complex issues, problems, and events
- the skills needed to utilize changing technology as a tool for gaining knowledge and solving problems

Personally, students need to develop:

- respect and acceptance of self
- a commitment to individual integrity and responsibility
- respect for the fundamental moral values necessary in a multi-ethnic world

Socially, students need to develop:

- a commitment to democratic principles
- respect for individual and cultural differences
- a capacity for empathy

## BOARD OF EDUCATION BUDGETARY OBJECTIVES FOR 2008/09

The District has identified three major goals for 2008/09:

### 1. Maintain a 3% Reserve

In 2008/09 the District established a 3% reserve. The Board's goal is to maintain this 3% reserve so that the District will be in a position to better address emergency needs while establishing a solid foundation for enhancement of the total educational program through the development and implementation of long-range instructional, maintenance, and personnel plans.

### 2. Maintain Small Class Size

Historically, school boards in the OUSD have made a commitment to the maintenance of small class size in the District. This commitment has been maintained even in times



## BUDGETARY GOALS AND OBJECTIVES

when the financing of schools by the State has been minimal. Currently, the pupil-teacher ratio is:

<u>GRADE LEVEL</u>	<u>STUDENT/TEACHER RATIO</u>
Grade K	30 to one
Grades 1-2	19 to one
Grades 3-6	30 to one
Grades 7-12	32 to one

### 3. Maintain Competitive Salaries

In the process of the District's quest to its commitment to maintain small class size while making budget cuts as far from the classroom as possible, the District has maintained its commitment to provide for quality learning opportunities for students in the classroom. There were not always adequate funds to maintain salary schedules at the level truly desired by the District. Throughout the various planning phases, there has been an effort made to direct money toward a competitive salary schedule for all employee groups. The Board remains committed to the following theme: "*Dedicated to Quality Education.*" This applies to all areas of education including remaining committed to a compensation plan and a professional working environment that will not only retain current, outstanding staff members, but also will attract new, high-quality staff members.

**V.**  
**GENERAL FUND**  
**DESCRIPTION**

**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	<b>AUDITED ACTUALS</b>	<b>UNAUDITED ACTUALS</b>	<b>REVISED BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>		
<b>REVENUES</b>					
Revenue Limit Sources	160,647,200	162,201,337	161,596,005	-605,332	-0.37%
Federal Revenue	14,376,572	13,020,909	14,150,245	1,129,336	8.67%
Other State Revenue	56,671,217	59,023,253	47,584,499	-11,438,754	-19.38%
Other Local Revenue	13,926,177	9,374,562	8,610,191	-764,371	-8.15%
<b>TOTAL REVENUES</b>	<b>245,621,166</b>	<b>243,620,061</b>	<b>231,940,940</b>	<b>-11,679,121</b>	<b>-4.79%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	114,772,971	119,711,832	117,709,947	-2,001,885	-1.67%
Classified Salaries	36,664,234	38,847,188	38,712,580	-134,608	-0.35%
Employee Benefits	47,607,090	41,771,076	40,124,737	-1,646,339	-3.94%
Books and Supplies	11,515,438	11,809,776	16,866,169	5,056,393	42.82%
Services, Other Operating Exp.	20,820,713	20,714,760	23,974,295	3,259,535	15.74%
Capital Outlay	812,135	3,992,383	1,437,681	-2,554,702	-63.99%
Other Outgo	9,746,910	3,294,012	8,046,091	4,752,079	144.26%
Direct Support/Indirect Costs	-406,963	-307,171	-121,145	186,026	-60.56%
<b>TOTAL EXPENDITURES</b>	<b>241,532,528</b>	<b>239,833,856</b>	<b>246,750,355</b>	<b>6,916,499</b>	<b>2.88%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	29,676	317,106	0	-317,106	-100.00%
b) Transfers Out <i>(Def. Maint./Special Reserve/Retirees)</i>	-1,284,955	-1,367,152	0	1,367,152	-100.00%
Other Sources/Uses					
a) Sources		2,240,111	1,124,450	-1,115,661	-49.80%
b) Uses					
Contribution to Restricted Programs					
<b>Total Other Financing Sources/Uses</b>	<b>-1,255,279</b>	<b>1,190,065</b>	<b>1,124,450</b>	<b>-65,615</b>	<b>-5.51%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,833,359</b>	<b>4,976,270</b>	<b>-13,684,965</b>	<b>-18,661,235</b>	<b>-375.00%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	21,707,627	24,540,986	29,517,256	4,976,270	20.28%
Ending Balance June 30	<b>24,540,986</b>	<b>29,517,256</b>	<b>15,832,291</b>	<b>-13,684,965</b>	<b>-46.36%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	148,571	200,893	200,000	-893	-0.44%
Prepaid Expenditures		442	0	-442	-100.00%
Designated for Economic Uncertainties	7,284,525	7,236,031	7,402,511	166,480	2.30%
Other Designations	7,764,156	11,016,770	2,878,719	-8,138,051	-73.87%
El Rancho Beginning Balance	684,029	1,108,278	800,000		
School Site API Awards	14,855				
School Site Carryover	61,490	95,283			
School Site/Department Donations	600,540	636,706			
Summer School to fund 9th Grade CSR					
CELDT/Pupil Testing					
Negotiations 1.5%					
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	18,575	21,475			
Supplementary Retirement Plan		2,021,301	2,022,592		
Advanced Placement	8,992				
Medi-Cal Billing Options	38,712	21,238			
English Language Acquisition Program	122,569	228,010			
Career Tech Ed Supplies	70,252	40,365			
School Safety	94,965	50,446			
Arts/Music Block - El Rancho	11,343	30,697			
Arts, Music, PE Supplies/Equipment	1,409,504	531,945			
CAHSEE Intensive Instruction Services	32,786	182,331			
CAHSEE Materials	4,635	3,955			
School Counseling	310,422	313,362			
School Counseling-El Rancho		122,022			
EIA	488,649	816,352			
Instructional Materials	902,147	1,547,972			
Instructional Materials - El Rancho		146,368			
Instructional Materials-Williams	122,766	79,391			
PAR	99,060	109,999			
Staff Development-Math/Reading	86,859	9,258			
Staff Development Admin Training		17,718			
Principals' Training AB75	14,428				
Pupil Retention Block	117,150	74,461			
Teacher Credentialing Block	232,783	372,509			

**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
SLIP	367,842	410,973			
Site Discretionary Block Grant	960,267	408,887			
District Discretionary Block Grant	401,013	190,155			
Inst Matis, Library, Education Technology	135,430	71,914			
QEIA		998,432			
Routine Restricted Maintenance	291,766	298,771			
Nutrition Network	4,200	69			
Undesignated Amount	9,218,734	10,938,120			
Unappropriated Amount			5,226,061		

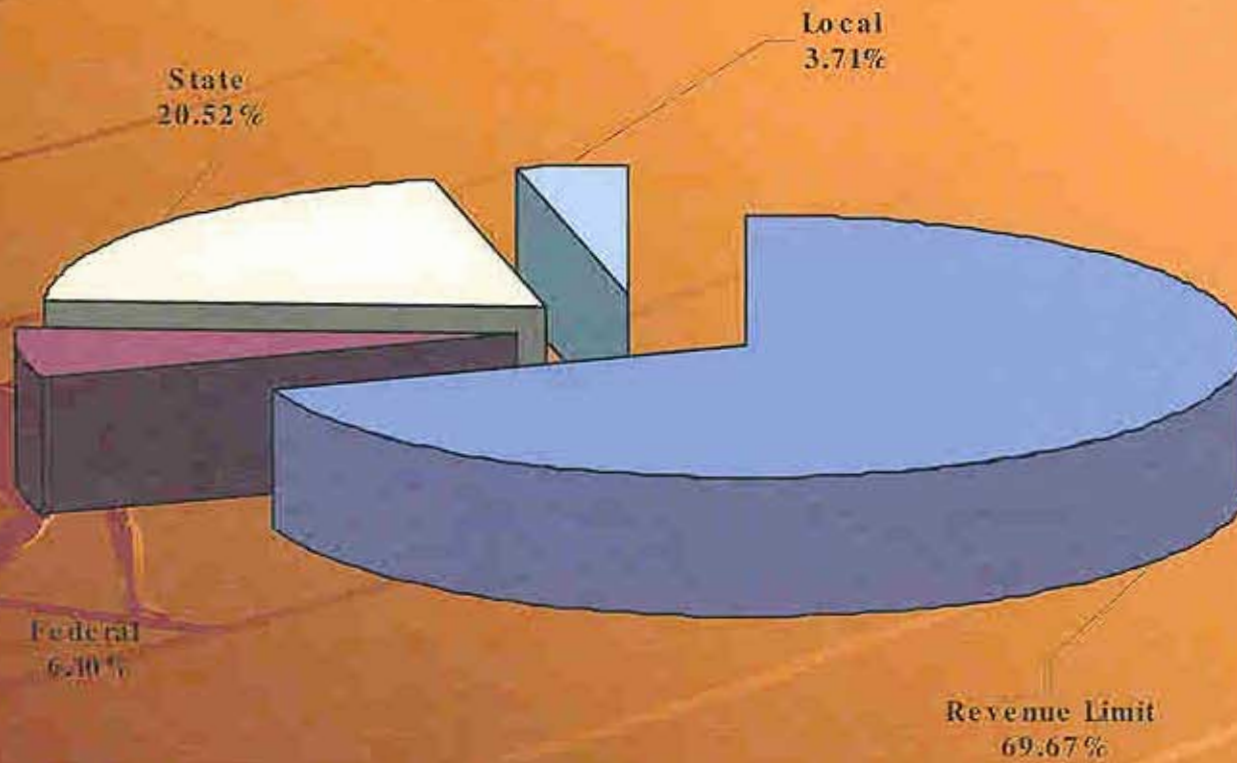
# GENERAL FUND REVENUES

2008/09 (in millions)

Revenue Limit	\$161.6
Federal	14.2
Other State	47.6
Other Local	<u>9.7</u>
Total Revenues	<u>\$233.1</u>
Beginning Balance	<u>29.5</u>
<b>TOTAL GENERAL FUND</b>	<b><u>\$262.6</u></b>



# GENERAL FUND REVENUES 2008/09



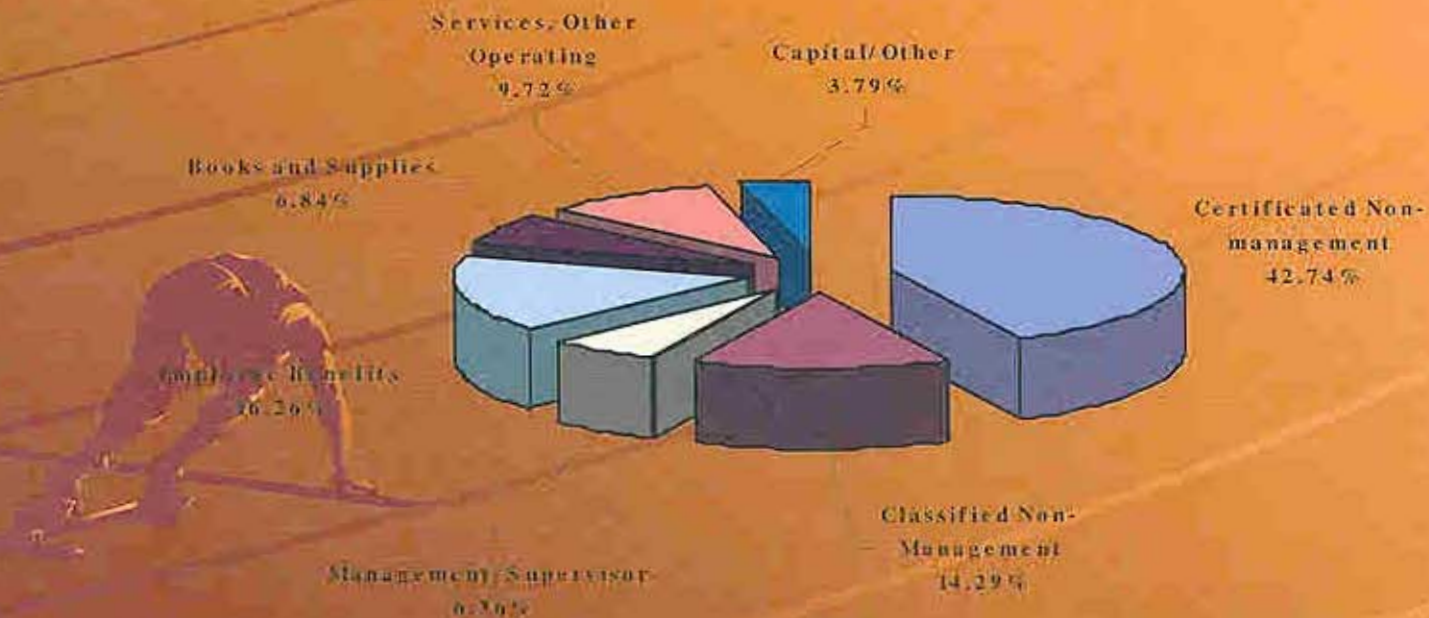
# GENERAL FUND EXPENDITURES 2008/09

(in millions)

Certificated Non-Management Salaries	105.4
Classified Non-Management Salaries	35.3
Management & Supervisor Salaries	15.7
Employee Benefits	40.1
Books & Supplies	16.9
Operating	24.0
Capital/Other	<u>9.4</u>
<b>TOTAL EXPENDITURES</b>	<b>\$246.8</b>
<b>ENDING BALANCE</b>	<b><u>15.8</u></b>
<b>TOTAL GENERAL FUND</b>	<b>\$262.6</b>



# GENERAL FUND EXPENDITURES 2008/09



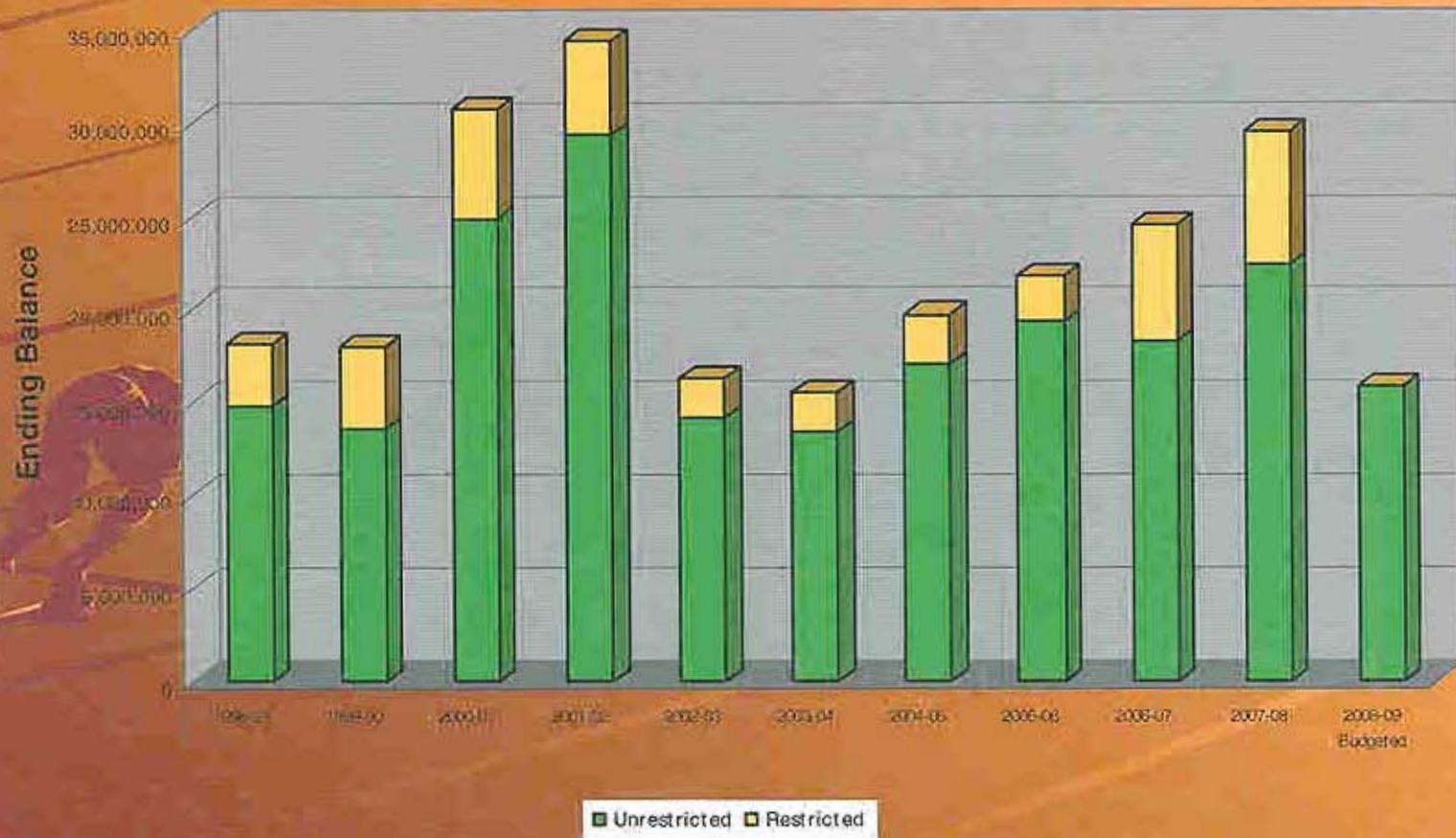


# UNRESTRICTED & RESTRICTED REVISED BUDGETS 2008/09

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
<b>Beginning Balance</b>	22,439,656	7,077,600	29,517,256
<b>Revenues</b>	151,665,722	81,399,668	233,065,390
<b>Less: Expenditures</b>	<u>158,273,087</u>	<u>88,477,268</u>	<u>246,750,355</u>
<b>Inc./Dec. in Fund Balance</b>	<u>(6,607,365)</u>	<u>(7,077,600)</u>	<u>(13,684,965)</u>
<b>ENDING BALANCE – 6/30/09</b>	<u>15,832,291</u>	0	<u>15,832,291</u>
<b><u>COMPONENTS:</u></b>			
<b>Restrictions to Ending Fund Balance:</b>			
<b>Stores &amp; Revolving Cash</b>	325,000	0	325,000
<b>Carryovers</b>	2,878,719	0	2,878,719
<b>3% State Required Contingency</b>	<u>7,402,511</u>	<u>0</u>	<u>7,402,511</u>
<b>UNAPPROPRIATED FUND BALANCE</b>	<u>5,226,061</u>	0	<u>5,226,061</u>



# DISTRICT NET ENDING BALANCES, 1998/99 – 2008/09



**VI.**  
**UNRESTRICTED**  
**GENERAL FUND**  
**REVENUES**



# UNRESTRICTED GENERAL FUND REVENUES

## UNRESTRICTED FUNDING

The Orange Unified School District (OUSD) receives its funding from the State in the form of a Revenue Limit. The amount is established through a formula that is unique to each district in the State and is based on a certain amount of money for each student who attends a school in the District. This revenue provides the funding mechanism to meet the operational needs of the District and the basic educational needs of each student who attends school within the District. Revenue limits are supported by both State apportionments and local property tax revenues.

These revenues are relatively free from State restrictions and may be used for any legal purpose that is in accordance with provisions of the *Education Code* and policies adopted by the Governing Board of the District. These revenues are categorized as **Unrestricted Funds**. The chart displayed on the previous page shows the proportional unrestricted revenue received from each funding source. In the Orange Unified School District, the **Revenue Limit** generates 92% of the District's Unrestricted Funds. **Local Revenue**, which constitutes 2% of the unrestricted revenues, includes monies from leases, community redevelopment agencies, and interest income. The remaining 6% is comprised of **Other State Revenue**, which includes State lottery revenue, class-size reduction (K-2), charter school categorical block grant, and other state revenues.

## REVENUE LIMIT SOURCES

Orange Unified School District Revenue Limit Allocation provides 69.7% of the District's total income (unrestricted and restricted), and it includes the principal apportionment from the State as well as the local property taxes collected by the District within the 1% limit set by Proposition 13. Because of its relative importance, the revenue limit calculation must be one of the central elements of the budget and must take into account:

- The District's previous revenue limit per ADA
- Projected Cost-of-Living-Adjustment (COLA) factors
- Projected Average Daily Attendance (ADA)
- Assumptions concerning state funding deficits
- Projected local tax revenues

Each district has its own unique revenue limit amount per unit of average daily attendance (ADA). A district cannot exceed its revenue limit that is comprised of State funds and local taxes. As local taxes increase, State funds decrease and vice versa.

A 5.66% COLA and 5.357% deficit are included in the Revenue Limit projections. The Revenue Limit with a projection of \$155,193,488 represents 91.8% of the Unrestricted General Fund's resources. It is the **primary funding source** for all instructional programs and provides the resources to pay for all operating costs in the General Fund of the school district including salaries, employee benefits, insurance, supplies, and utility costs.

## UNRESTRICTED GENERAL FUND REVENUES

The following chart shows the statutory COLA and deficit factor per ADA since 1996/97.

Year	Statutory COLA	Deficit Factor
1996/97	3.21%	8.801%
1997/98	2.65%	8.801%
1998/99	3.95%	8.801%
1999/00	1.41%	6.996%
2000/01	3.17%	0.000%
2001/02	3.87%	0.000%
2002/03	2.0%	0.000%
2003/04	1.86%	3.000%
2004/05	2.41%	2.143%
2005/06	4.23%	.909%
2006/07	5.92%	0%
2007/08	4.53%	0%
2008/09	5.66%	5.36%

The Orange Unified School District's 2008/09 Base Revenue Limit per ADA is \$5,788.09, an increase of \$1.38 from 2007/08, including \$0 in equalization.

### STATE REVENUES

#### **K-3 Class Size Reduction (CSR)**

The CSR Program is a voluntary incentive program. The State provides per pupil funding for each child in grades K-3 who receives instruction in a class of 20 or fewer pupils. The program has two options:

**Option One** provides full funding for pupils who receive the 20-to-1 instruction all day. On March 4, 2004 the Board of Education approved to continue to operate Option I for grades 1-2.

**Option Two** provides half funding for pupils who receive the 20-to-1 instruction for half of the instructional minutes per day. Due to budgetary constraints that have been flogging the education community in the last few years, the Board of Education, on March 4, 2004, approved to implement Kindergarten Option II beginning in 2005/06.

All pupils must receive this instruction from a certificated teacher, not an instructional aide. Each CSR class must be in a separate, self-contained classroom or the equivalent square footage provided before CSR. Although classes may occasionally exceed 20 pupils without penalty, each class must maintain an average of 20.4 pupils or less in order to receive 100% funding. OUSD participates in this program and the projected revenue is \$5,334,416.

#### **Lottery**

The California State Lottery is projected to yield \$3,809,537, or approximately 2%, of the District's income in 2008/09. While the income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy two textbooks per student or two computers per classroom.

Lottery income is not a stable source of income for the District, but instead has ranged from a low of \$77 per ADA in 1991/92 to a high of \$176 per ADA in 1988/89. Since the income is not consistent, the expenditures have also varied widely.



## UNRESTRICTED GENERAL FUND REVENUES

In 2008/09, it is projected that California school districts will receive \$143.50 per ADA in unrestricted funds and \$22.50 per ADA restricted for the instructional materials purchase.

The District is proud of its management of the Lottery expenditures for student needs and enhancements.

### LOCAL REVENUE

#### Interest Revenue

The State requires that all monies be maintained at the county. Therefore, the Orange County Treasurer manages the investment portfolio for the District. The projected interest rate in fiscal year 2008/09 is 3.5%. This projection is provided by the Orange County Treasurer and is based on the current yield environment taking into account any possible action from the Federal Open Market Committee. This information is updated throughout the year in the Orange County Treasurer's Monthly Management Reports. Total Unrestricted Interest Revenues are budgeted at \$1,173,038.

#### Other Revenues

There is a long list of other local revenues that the District receives. It includes community redevelopment funds, leases and rentals, and transportation fees. The Business Office can provide the entire list upon request.



ORANGE HIGH SCHOOL TRACK TEAM-1911  
FRED KELLY (FRONT, SECOND FROM THE LEFT) WON AN OLYMPIC GOLD MEDAL IN THE  
HIGH HURDLES IN THE 1912 OLYMPICS IN STOCKHOLM!



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
<b>REVENUES</b>					
Revenue Limit Sources	155,010,687	155,838,690	155,193,488	-645,202	-0.41%
Federal Revenue	23,633	64,636	22,464	-42,172	-65.25%
Other State Revenue	14,669,048	14,805,482	11,051,985	-3,753,497	-25.35%
Other Local Revenue	8,721,847	3,199,566	2,870,564	-329,002	-10.28%
<b>TOTAL REVENUES</b>	<b>178,425,215</b>	<b>173,908,374</b>	<b>169,138,501</b>	<b>-4,769,873</b>	<b>-2.74%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	88,364,299	92,276,799	90,466,496	-1,810,303	-1.96%
Classified Salaries	19,184,043	19,756,060	19,163,705	-592,355	-3.00%
Employee Benefits	36,043,211	29,094,385	28,669,214	-425,171	-1.46%
Books and Supplies	1,931,670	2,778,994	4,033,061	1,254,067	45.13%
Services, Other Operating Exp.	10,169,486	9,748,981	12,233,110	2,484,129	25.48%
Capital Outlay	251,355	7,651	15,649	7,998	104.54%
Other Outgo	8,149,287	1,099,019	5,354,798	4,255,779	387.23%
Direct Support/Indirect Cost	-3,631,770	-2,091,960	-1,662,946	429,014	-20.51%
<b>TOTAL EXPENDITURES</b>	<b>160,461,581</b>	<b>152,669,929</b>	<b>158,273,087</b>	<b>5,603,158</b>	<b>3.67%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	29,676	317,106	0	-317,106	-100.00%
b) Transfers Out <i>(Def. Maint./Special Reserve/Retirees)</i>	-120,130	-166,028	0	166,028	-100.00%
Other Sources/Uses					
a) Sources		1,980,448		-1,980,448	-100.00%
b) Uses					
Contribution to Restricted Programs	-19,004,633	-19,151,753	-17,472,779	1,678,974	-8.77%
<b>Total Other Financing Sources/Uses</b>	<b>-19,095,087</b>	<b>-17,020,227</b>	<b>-17,472,779</b>	<b>-452,552</b>	<b>2.66%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-1,131,453</b>	<b>4,218,218</b>	<b>-6,607,365</b>	<b>-10,825,583</b>	<b>-256.64%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	19,352,891	18,221,438	22,439,656	4,218,218	23.15%
Other Restatements	0	0	0	0	
Ending Balance June 30	<b>18,221,438</b>	<b>22,439,656</b>	<b>15,832,291</b>	<b>-6,607,365</b>	<b>-29.45%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2006-2007	UNAUDITED ACTUALS 2007-2008	REVISED BUDGET 2008-2009	DIFFERENCE	PERCENT CHANGE
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	148,571	200,893	200,000	-893	-0.44%
Prepaid Expenditures		442		-442	-100.00%
Designated for Economic Uncertainties	7,284,525	7,236,031	7,402,511	166,480	2.30%
Other Designations	1,444,608	3,939,170	2,878,719	-1,060,451	-26.92%
El Rancho Beginning Balance	684,029	1,108,278	800,000		
School Site API/Awards	14,855	0			
School Site Carryover	61,490	95,283			
School Site/Department Donations	600,540	636,706			
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	18,575	21,475			
Advanced Placement	8,992	0			
Supplementary Retirement Plan		2,021,301	2,022,592		
Undesignated Amount	9,218,734	10,938,120			
Unappropriated Amount			5,226,061		

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
<b>DETAIL-UNRESTRICTED REVENUES</b>					
<b>REVENUES</b>					
8011 Principal Apportionment - Current Year	47,603,850	47,185,135	44,145,645	-3,039,490	-6.44%
8015 Charter School General Purpose Entitlement	1,980,720	2,113,012	1,822,477	-290,535	-13.75%
8019 State Aid - Prior Year	70,788	2,531	0	-2,531	-100.00%
8021 Homeowners' Exemptions	1,034,705	1,008,260	1,008,260	0	0.00%
8022 Timber Yield Tax	18	0	0	0	0.00%
8029 Other Subventions/In-Lieu Taxes	0	0	0	0	0.00%
8041 Secured Roll Taxes	96,807,214	103,207,604	106,839,693	3,632,089	3.52%
8042 Unsecured Roll Taxes	4,459,681	4,511,787	4,260,739	-251,048	-5.56%
8043 Prior Years' Taxes	2,682,700	4,244,769	4,178,415	-66,354	-1.56%
8044 Supplemental Taxes	4,865,385	4,022,305	3,824,746	-197,559	-4.91%
8045 Education Revenue Augmentation	118,942	-1,180,888	-1,328,543	-147,655	12.50%
8047 Community Redevelopment Funds	4,138	6,801	6,800	-1	-0.01%
8082 Other In-Lieu Taxes	0	8	8	0	0.00%
8089 Less: Non-Revenue Limit (50% Adjustment)	0	-4	-4	0	0.00%
8091 Transfer of Unrestricted Revenue Limit	-5,636,513	-6,362,647	-6,402,517	-39,870	0.63%
8091 Special Education ADA Transfer	0	0	0	0	0.00%
8092 PERS Reduction Transfer	1,019,059	1,060,179	966,485	-93,694	-8.84%
8096 Transfers to Charter Schools in Lieu of Prop Taxes		-3,980,162	-4,128,716	-148,554	3.73%
Subtotal Revenue Limit Sources	155,010,687	155,838,690	155,193,488	-645,202	-0.41%
8260 Forest Reserve Funds		42,172	0	-42,172	-100.00%
8290 Other Federal Revenue	23,633	22,464	22,464	0	0.00%
Subtotal Federal Revenue	23,633	64,636	22,464	-42,172	-65.25%
8311 Other State Apport - Current Year		1,601,546	1,611,019	9,473	0.59%
8319 Prior Years		131,025	0	-131,025	-100.00%
8434 Class Size Reduction K-3	7,568,896	7,992,995	5,334,416	-2,658,579	-33.26%
8435 Class Size Reduction Grade 9	879,648	889,235	0	-889,235	-100.00%
8480 Charter Schools Categorical Block Grant	467,804	553,053	546,139	-6,914	-1.25%
8550 Mandated Costs Reimbursements	1,977,756	1,033	0	-1,033	-100.00%
8560 State Lottery Revenue	3,510,508	3,376,400	3,326,222	-50,178	-1.49%
8590 All Other State Revenue	264,436	260,195	234,189	-26,006	-9.99%
Subtotal Other State Revenues	14,669,048	14,805,482	11,051,985	-3,753,497	-25.35%
8625 Community Redevelopment Funds	567,905	8,821	575,000	566,179	6418.54%



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
8631 Sale of Equipment/Supplies	17,455	2,378	0	-2,378	-100.00%
8650 Leases and Rentals	222,377	208,803	170,000	-38,803	-18.58%
8660 Interest	2,782,855	1,657,483	1,173,038	-484,445	-29.23%
8662 Net Increase (Decrease) in the Fair Value of Invest.	0	0	0	0	0.00%
8689 All Other Fees and Contracts	420,967	484,080	386,144	-97,936	-20.23%
8691 Plus: Misc Funds Non-Revenue Limit (50% Adj)	0	4	4	0	0.00%
8699 All Other Local Revenue	178,257	393,614	103,522	-290,092	-73.70%
8710 Tuition	468,134	444,383	462,856	18,473	4.16%
8780 Charter Schools Funding In-Lieu of Property Taxes	4,063,897	0	0	0	0.00%
Subtotal Other Local Revenues	8,721,847	3,199,566	2,870,564	-329,002	-10.28%
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>178,425,215</b>	<b>173,908,374</b>	<b>169,138,501</b>	<b>-4,769,873</b>	<b>-2.74%</b>
<b>DETAIL - UNRESTRICTED EXPENDITURES</b>					
1100 Teachers' Salaries	73,348,784	77,178,931	75,517,429	-1,661,502	-2.15%
1200 Certificated Pupil Support Salaries	5,374,520	5,376,670	5,332,621	-44,049	-0.82%
1300 Certificated Supervisors' and Administrators' Salaries	8,838,285	8,980,960	8,856,189	-124,771	-1.39%
1900 Other Certificated Salaries	802,710	740,238	760,257	20,019	2.70%
Subtotal, Certificated Salaries	88,364,299	92,276,799	90,466,496	-1,810,303	-1.96%
2100 Instructional Aides' Salaries	505,675	508,220	434,638	-73,582	-14.48%
2200 Classified Support Salaries	8,853,784	8,927,836	8,684,580	-243,256	-2.72%
2300 Classified Supervisors' and Administrators' Salaries	1,782,617	1,971,332	2,023,850	52,518	2.66%
2400 Clerical and Office Salaries	7,826,980	8,067,400	7,734,026	-333,374	-4.13%
2900 Other Classified Salaries	214,987	281,272	286,611	5,339	1.90%
Subtotal, Classified Salaries	19,184,043	19,756,060	19,163,705	-592,355	-3.00%
3100 STRS	7,197,503	7,554,848	7,725,538	170,690	2.26%
3200 PERS	2,688,564	2,762,934	2,645,365	-117,569	-4.26%
3300 OASDI/Medicare	2,576,305	2,667,879	2,802,355	134,476	5.04%
3400 Health and Welfare Benefits	11,668,972	12,327,226	12,542,360	215,134	1.75%
3500 Unemployment Insurance	53,483	60,146	337,489	277,343	461.12%
3600 Workers' Compensation	2,453,107	1,846,238	0	-1,846,238	-100.00%
3700 OPEB, Allocated	6,492,523	1,256,158	0	-1,256,158	-100.00%
3800 PERS Reduction	624,831	609,491	506,849	-102,642	-16.84%
3900 Other Employee Benefits	2,287,923	9,465	2,109,258	2,099,793	22184.82%

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

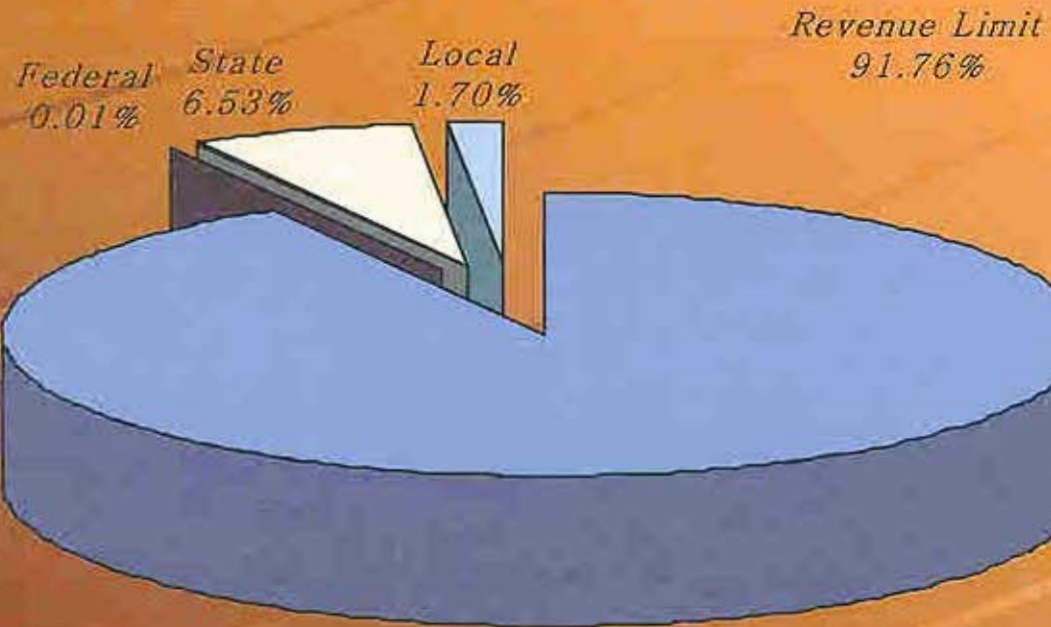
	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
Subtotal Employee Benefits	36,043,211	29,094,385	28,669,214	-425,171	-1.46%
<b>TOTAL 1000-3000</b>	<b>143,591,553</b>	<b>141,127,244</b>	<b>138,299,415</b>	<b>-2,827,829</b>	<b>-2.00%</b>
4100 Approved Textbooks and Core Curricula Materials	75,670	317	0	-317	-100.00%
4200 Books and Other Reference Materials	18,444	21,323	43,824	22,501	105.52%
4300 Materials and Supplies	1,538,757	1,532,987	3,612,317	2,079,330	135.64%
4400 Noncapitalized Equipment	298,799	1,224,367	376,920	-847,447	-69.22%
Subtotal, Books and Supplies	1,931,670	2,778,994	4,033,061	1,254,067	45.13%
5100 Subagreements for Services		37,396	25,000	-12,396	-33.15%
5200 Travel and Conferences	195,042	217,618	236,700	19,082	8.77%
5300 Dues and Memberships	91,828	91,866	99,575	7,709	8.39%
5400 Insurance	918,073	891,130	1,100,000	208,870	23.44%
5500 Operation and Housekeeping Services	4,853,506	4,504,718	4,630,838	126,120	2.80%
5600 Rentals, Leases and Repairs	1,253,695	1,079,878	1,693,427	613,549	56.82%
5710 Transfers of Indirect Costs	921,631	902,850	900,000	-2,850	-0.32%
5800 Professional/Consulting Services	1,630,367	1,661,861	2,947,057	1,285,196	77.33%
5900 Communications	305,344	361,664	600,513	238,849	66.04%
Subtotal, Services and Other Operating Expenses	10,169,486	9,748,981	12,233,110	2,484,129	25.48%
6100 Sites and Improvement of Sites	177,811	0	0	0	0.00%
6200 Buildings and Improvement of Buildings	11,977	7,651	15,649	7,998	104.54%
6400 Equipment	43,801	0	0	0	0.00%
6500 Equipment Replacement	17,766	0	0	0	0.00%
Subtotal, Capital Outlay	251,355	7,651	15,649	7,998	104.54%
7280 Transfer to Charter Schools In-Lieu of Property Taxes	8,007,961	0	0	0	0.00%
7299 All Other Transfers Out to All Others	0	1,091	552	-539	-49.40%
7438 Debt Service-Interest	104,085	935,242	4,225,678	3,290,436	351.83%
7439 Other Debt Service - Principal	37,241	162,686	1,128,568	965,882	593.71%
Subtotal, Other Outgo	8,149,287	1,099,019	5,354,798	4,255,779	387.23%
7310 Transfers of Indirect Costs	-3,224,807	-1,784,788	-1,541,801	242,987	-13.61%
7350 Transfers of Indirect Costs - Interfund	-406,963	-307,172	-121,145	186,027	-60.56%
Subtotal, Direct Support/Indirect Costs	-3,631,770	-2,091,960	-1,662,946	429,014	-20.51%
<b>TOTAL UNRESTRICTED EXPENDITURES</b>	<b>160,461,581</b>	<b>152,669,929</b>	<b>158,273,087</b>	<b>5,603,158</b>	<b>3.67%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2006-2007	2007-2008	2008-2009		
<b>OTHER FINANCING SOURCES AND USES</b>					
8912 From: Special Reserve Fund	29,676	0	0	0	0.00%
8919 Other Authorized Interfund Transfer In	0	317,106	0	-317,106	-100.00%
7612 To Special Reserve Fund	-20,935	-60,000	0	60,000	-100.00%
7613 To State Sch Building Fd/Cty Sch Facilities Fund		-106,028	0	106,028	-100.00%
7615 To Deferred Maintenance Fund	-20,070	0	0	0	0.00%
7619 Other Authorized Interfund Transfer Out	-79,125	0	0	0	0.00%
8972 Proceeds from Capital Leases		1,980,448	0	-1,980,448	-100.00%
8980 Contributions to Restricted Revenues	-19,004,633	-19,151,753	-17,472,779	1,678,974	-8.77%
Subtotal, Other Financing Sources/Uses	-19,095,087	-17,020,227	-17,472,779	-452,552	2.66%
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-1,131,453</b>	<b>4,218,218</b>	<b>-6,607,365</b>	<b>-10,825,583</b>	<b>-256.64%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	19,352,891	18,221,438	22,439,656	4,218,218	23.15%
Other Restatements	0	0	0	0	0.00%
Ending Balance June 30	<b>18,221,438</b>	<b>22,439,656</b>	<b>15,832,291</b>	<b>-6,607,365</b>	<b>-29.45%</b>
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	148,571	200,893	200,000	-893	-0.44%
Prepaid Expenditures		442		-442	-100.00%
Designated for Economic Uncertainties	7,284,525	7,236,031	7,402,511	166,480	2.30%
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El Rancho Beginning Balance	684,029	1,108,278	800,000		
School Site API/Awards	14,855	0			
School Site Carryover	61,490	95,283			
School Site/Department Donations	600,540	636,706			
Non-Resident Tuition	56,127	56,127	56,127		
Oral Health	18,575	21,475			
Advanced Placement	8,992	0			
Supplementary Retirement Plan		2,021,301	2,022,592		
Undesignated Amount	9,218,734	10,938,120			
Unappropriated Amount			5,226,061		



# UNRESTRICTED GENERAL FUND REVENUES 2008/09



AN  
RESTRICTED  
GENERAL FUND  
REVENUES

## FEDERAL PROGRAMS



## STATE PROGRAMS

















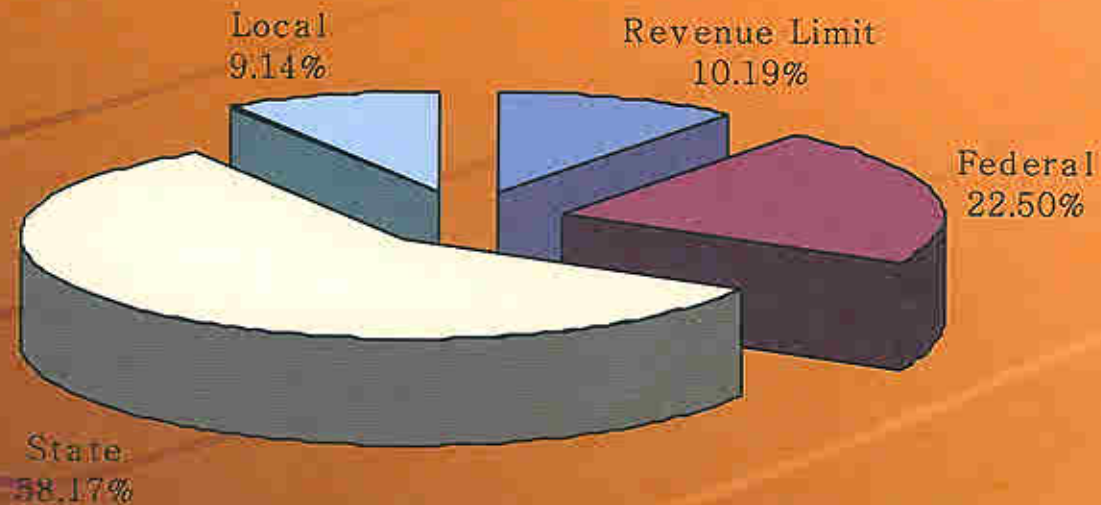








# RESTRICTED REVENUES 2008/09



VII  
GENERAL FUND  
EXPENDITURES

**Classified Salaries**

**Employee Benefits**

**Certificated Salaries**



Account Number	Capital Budget	Reserve
10000	10000	
10001	10000	10000
10002	10000	10000
10003	10000	10000
10004	10000	10000
10005	10000	10000
10006	10000	10000
10007	10000	10000
10008	10000	10000
10009	10000	10000
10010	10000	10000
10011	10000	10000
10012	10000	10000
10013	10000	10000
10014	10000	10000
10015	10000	10000
10016	10000	10000
10017	10000	10000
10018	10000	10000
10019	10000	10000
10020	10000	10000
10021	10000	10000
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10094	10000	10000
10095	10000	10000
10096	10000	10000
10097	10000	10000
10098	10000	10000
10099	10000	10000

**Books and Supplies**

**Contracted Services**

**Capital Outlay**

**Other Outgo**

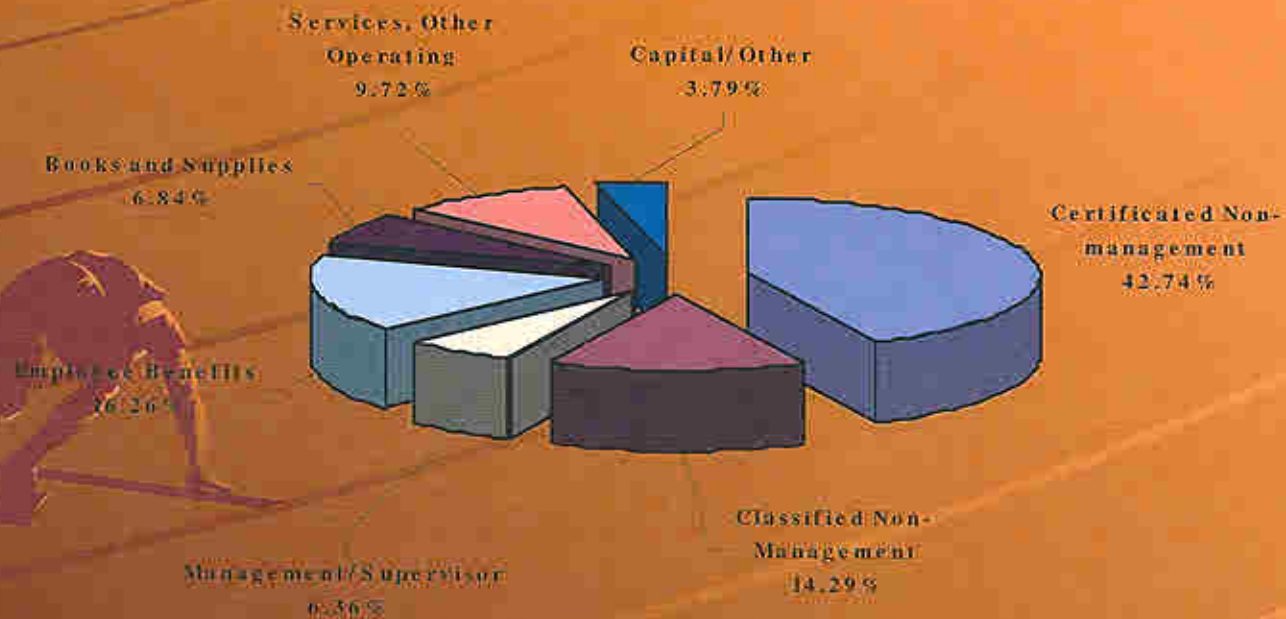
**Transfers Out**

# GENERAL FUND EXPENDITURES 2008/09

(in millions)

Certificated Non-Management Salaries	105.4
Classified Non-Management Salaries	35.3
Management & Supervisor Salaries	15.7
Employee Benefits	40.1
Books & Supplies	16.9
Operating	24.0
Capital/Other	<u>9.4</u>
<b>TOTAL EXPENDITURES</b>	<b>\$246.8</b>
<b>ENDING BALANCE</b>	<b><u>15.8</u></b>
<b>TOTAL GENERAL FUND</b>	<b>\$262.6</b>

# GENERAL FUND EXPENDITURES 2008/09



IN  
GENERAL FUND  
BALANCE RESERVES



### ENDING FUND BALANCE

	2011	2012	Total
Beginning Balance	\$2,250,000	\$2,250,000	\$4,500,000
New Allocation of Proposed Expenses	\$2,250,000	\$2,250,000	\$4,500,000
Ending Balance	\$4,500,000	\$4,500,000	\$9,000,000

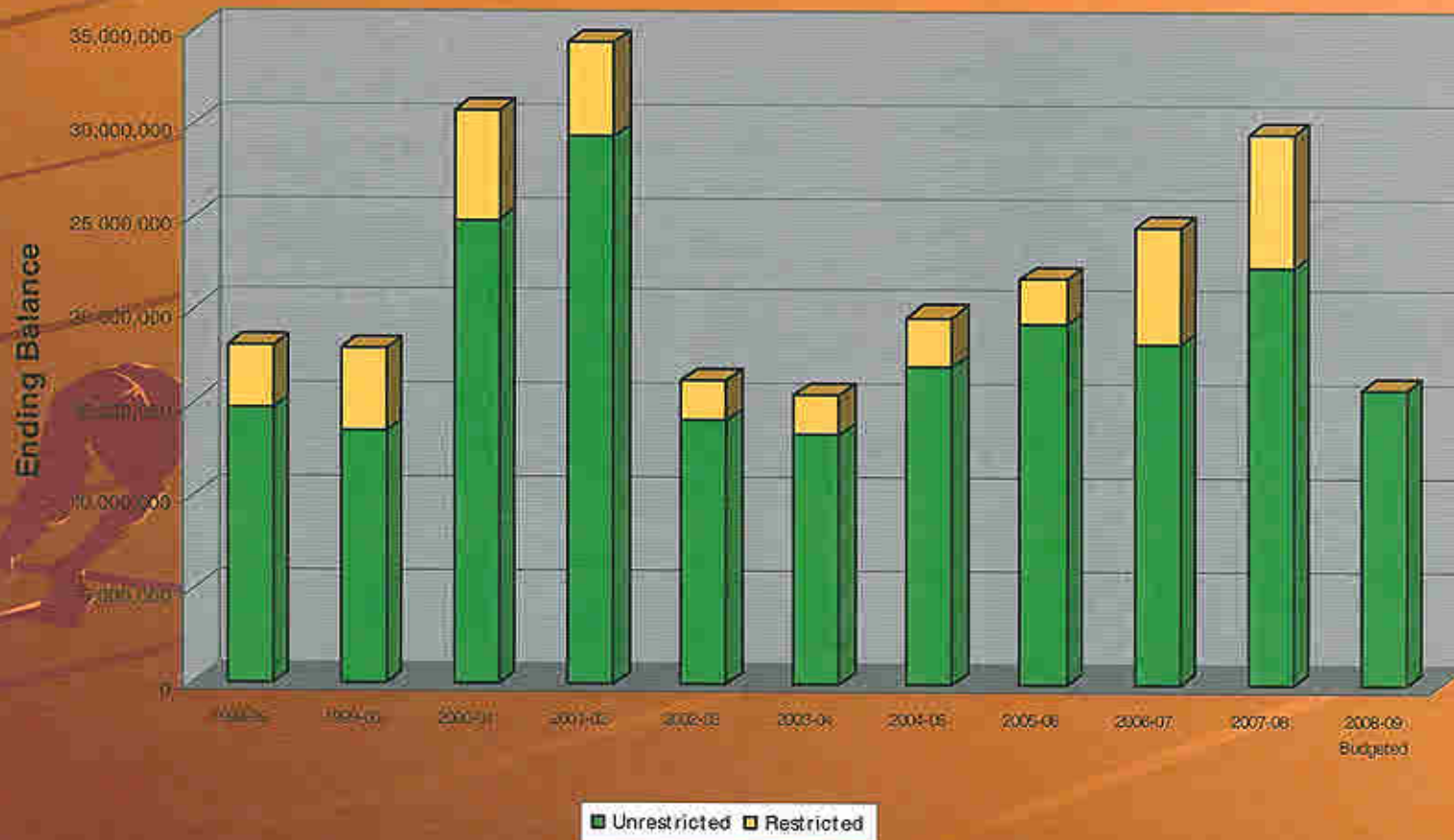
### RESERVES

County Fund Reserves	\$1,500,000
- General Fund	\$1,500,000
- Building Fund	\$500,000
- Parks	\$500,000
- Public Works Department	\$500,000
- Police Department	\$500,000
- Fire Department	\$500,000
- Public Works Department	\$500,000
- Public Works Department	\$500,000
- Public Works Department	\$500,000
Total Reserves	\$1,500,000
Unappropriated Assets	\$1,500,000
Ending Fund Balance Less Reserves	\$7,500,000

# UNRESTRICTED & RESTRICTED REVISED BUDGETS 2008/09

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
<b>Beginning Balance</b>	22,439,656	7,077,600	29,517,256
<b>Revenues</b>	151,665,722	81,399,668	233,065,390
<b>Less: Expenditures</b>	<u>158,273,087</u>	<u>88,477,268</u>	<u>246,750,355</u>
<b>Inc./Dec. in Fund Balance</b>	<u>(6,607,365)</u>	<u>(7,077,600)</u>	<u>(13,684,965)</u>
<b>ENDING BALANCE – 6/30/09</b>	<u>15,832,291</u>	0	<u>15,832,291</u>
<b><u>COMPONENTS:</u></b>			
<b>Restrictions to Ending Fund Balance:</b>			
<b>Stores &amp; Revolving Cash</b>	325,000	0	325,000
<b>Carryovers</b>	2,878,719	0	2,878,719
<b>3% State Required Contingency</b>	<u>7,402,511</u>	<u>0</u>	<u>7,402,511</u>
<b>UNAPPROPRIATED FUND BALANCE</b>	<u>5,226,061</u>	<u>0</u>	<u>5,226,061</u>

# DISTRICT NET ENDING BALANCES, 1998/99 – 2008/09



THE  
FIFTH DISTRICT





**ADULT EDUCATION—FUND 11**

**CHILD DEVELOPMENT FUND—FUND 12**

**CAFETERIA FUND—FUND 13**

**DEFERRED MAINTENANCE FUND—FUND 14**



**COUNTY SCHOOL FACILITIES FUND—  
FUND 35**

**SPECIAL RESERVE FUND (CAPITAL  
PROJECTS)—FUND 40**

**DEBT SERVICE FUND—FUND 56**



**SELF-INSURANCE FUND—FUND 67**

**RETIREE BENEFITS FUND—FUND 71**





























**XI.**  
**2007/08 UNAUDITED**  
**ACTUALS &**  
**2008/09 BUDGET**

**UNAUDITED ACTUAL FINANCIAL REPORT:**

To the County Superintendent of Schools:

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

Signed \_\_\_\_\_

Date of Meeting: Sep 11, 2008

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

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_

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

County Superintendent/Designee  
(Original signature required)

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

County Office of Education

School District

Wendy Benkert

Barbara Stephens

Name

Name

Assistant Superintendent-Business Services

Director-Fiscal Assistance

Title

Title

(714) 966-4229

(714) 628-4044

Telephone

Telephone

E-mail Address \_\_\_\_\_

E-mail Address \_\_\_\_\_

**SELECTION OF BUDGET ADOPTION CYCLE:**

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	61.92%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$94,815.00)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
ICR	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	\$152,642,704.64
		\$152,642,704.64
NCMOE	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.  No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	2.48%
		MOE Met
TRAN	Approved Transportation Expense - Home-to-School Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$4,822,809.14
		\$2,950,432.16

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,685,523.75
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 192,851,453.05

- C. Percentage of Plant Services Costs Attributable to General Administration** 2.95%  
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6)

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	6,360,545.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	178,027.30
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	53,540.00
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	33,540.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	660,273.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,285,925.51
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-2,734,792.03, minus [2nd prior year indirect cost rate of 2.6% times Line B18])	(1,511,005.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,774,919.69

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	141,134,101.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,965,048.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	18,178,360.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,751,856.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	125,877.93
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	1,347,600.54
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	251,106.21
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,337,030.98
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,721,866.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	41,051.88
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,421,416.20
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,883,886.80
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	233,159,203.76

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 3.12%

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

(Line A10 divided by Line B18) 2.48%



Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	467,925.98	1,371,663.39	1,041.16	4,805,332.56	16,844,435.09	0.00	3,229,902.62
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	1.30				74.50		
1110 Regular Education, K-12	29.73	11.40	54.06	71.27	1,324.75		2,527.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	1.00	18.50		
3300 Independent Study Centers			0.83	0.33	4.50		
3400 Opportunity Schools					2.00		
3550 Community Day Schools			0.83	0.33			
3700 Specialized Secondary Programs							
3800 Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.00			0.40	73.00		969.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational			2.09	0.34	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	40.03	11.40	58.81	73.67	1,523.25	0.00	3,496.00

S-IX

Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	618,521.90	839,033.66	1,457,555.56	58,895.41	1,516,450.97	
1110	Regular Education, K-12	148,394,272.63	23,352,967.72	171,747,240.35	6,939,785.95	178,687,026.30	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,038,964.94	269,822.60	2,308,787.54	93,291.11	2,402,078.65	
3300	Independent Study Centers	435,578.74	71,301.86	506,880.60	20,481.51	527,362.11	
3400	Opportunity Schools	201,795.64	22,116.44	223,912.08	9,047.61	232,959.69	
3550	Community Day Schools	481,145.33	21,539.87	502,685.20	20,311.99	522,997.19	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	40,767,927.14	1,833,790.44	42,601,717.58	1,721,406.41	44,323,123.99	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	3,496,496.11	309,728.20	3,806,224.31	153,798.00	3,960,022.31	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	125,877.93	0.00	125,877.93	5,086.35	130,964.28	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					222,000.55	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					3,782,743.16	
----	Other Outgo					4,661,164.33	
<b>Other Funds</b>							
---	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	539,285.79	539,285.79	
---	Indirects/Admin Charged to Other Funds				(307,171.53)	(307,171.53)	
----	<b>Total General Fund Expenditures</b>	196,560,580.36	26,720,300.79	223,280,881.15	9,254,218.60	241,201,007.79	

9-IX

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	147,164.99	158,519.65	18,561.30	44,807.61	248,466.15	0.00	0.00			1,002.20	0.00	618,521.90
1110	Regular Education, K-12	109,210,005.91	6,084,177.73	5,555,499.96	15,787,297.42	4,590,248.64	128,504.83	1,751,856.32			5,286,681.82	0.00	148,394,272.63
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,427,594.03	720.00	71,448.53	377,424.63	102,337.84	0.00	0.00			59,439.91	0.00	2,038,964.94
3300	Independent Study Centers	254,029.04	0.00	0.00	138,254.19	43,295.51	0.00	0.00			0.00	0.00	435,578.74
3400	Opportunity Schools	191,776.04	0.00	0.00	10,019.60	0.00	0.00	0.00			0.00	0.00	201,795.64
3550	Community Day Schools	233,900.16	0.00	1,034.75	161,851.96	35,340.84	0.00	0.00			49,017.62	0.00	481,145.33
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	33,071,803.13	2,692,027.80	154,162.39	197.98	712,633.67	4,134,482.99	0.00			2,619.18	0.00	40,767,927.14
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	2,201,032.84	0.00	35,546.03	940,321.36	156,483.26	0.00	0.00	0.00	0.00	163,112.62	0.00	3,496,496.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		125,877.93	0.00	0.00	0.00	125,877.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		146,737,306.14	8,935,445.18	5,836,252.96	17,460,174.75	5,888,805.91	4,262,987.82	1,751,856.32	125,877.93	0.00	5,561,873.35	0.00	196,560,580.36

\* Functions 7100-7199 for goals 8100 and 8500

L-17

Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

8-IX

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	15,196.20	823,837.46	0.00	839,033.66
1110	Regular Education, K-12	6,368,931.62	14,649,378.23	2,334,657.87	23,352,967.72
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	65,245.51	204,577.09	0.00	269,822.60
3300	Independent Study Centers	21,539.87	49,761.99	0.00	71,301.86
3400	Opportunity Schools	0.00	22,116.44	0.00	22,116.44
3550	Community Day Schools	21,539.87	0.00	0.00	21,539.87
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	131,295.56	807,250.13	895,244.75	1,833,790.44
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	22,214.45	287,513.75	0.00	309,728.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		6,645,963.08	16,844,435.09	3,229,902.62	26,720,300.79

Unaudited Actuals  
2007-08  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund</b>	
1 Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,381,140.54
2 External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	53,540.00
3 Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,611,651.31
4 Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,515,058.28
5 Total Central Administration Costs in General Fund	9,561,390.13
<b>B. Direct Charged and Allocated Costs in General Fund</b>	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	196,560,580.36
2 Total Allocated Costs (from Form PCR, Column 2, Total)	26,720,300.79
3 Total Direct Charged and Allocated Costs in General Fund	223,280,881.15
<b>C. Direct Charged Costs in Other Funds</b>	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	41,051.88
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	5,421,416.20
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,883,886.80
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	13,346,354.88
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	236,627,236.03
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	4.04%

6-IX



Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	222,000.55				222,000.55
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,782,743.16		3,782,743.16
Other Outgo (Objects 1000-7999)				4,661,164.33	4,661,164.33
<b>Total Other Costs</b>	222,000.55	0.00	3,782,743.16	4,661,164.33	8,665,908.04

XI-10

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	57.0	27.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,994.0	502.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	467.0	502.0
C. ENTER total number of miles driven to/from school	021/022	1,007,146.0	432,378.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		4,662,242.02	2,014,021.37
B. Books & Supplies (Objects 4200, 4300 and 4400)		637,683.45	482,374.22
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		22,988.98	4,668.00
2. Insurance (Objects 5400 and 5450)		31,064.00	43,066.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		68,363.17	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(900,689.82)	(2,160.00)
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		217,778.96	21,377.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	19,434.00
6. Communications (Object 5900)		473.29	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7240, Object 8972)		56,053.93	340,958.56
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtOS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)	096/095	6,467.39	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)		4,802,425.37	2,884,305.15
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	4,802,425.37	2,884,305.15
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtOS) or 7240 (SD/OI), Objects 8677 and 8699)		100,411.20	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line 1)	097/098	4,702,014.17	2,884,305.15
K. Indirect Costs (Approved indirect cost rate of 2.60% times the sum of Line J minus Line D1)		120,794.97	66,127.01
L. Net Pupil Transportation Expense (Lines J and K)	100/101	4,822,809.14	2,950,432.16

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		4,822,809.14	2,950,432.16
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	340,958.56
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	340,958.56
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)	110/111	4,822,809.14	2,609,473.60
G. Bus Operating Expense (Line A minus Line F)	120/121	4,739	6,035
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	122/123	1,610.825	5,198.155
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	080/081	0.00	0.00
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)			
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	340,958.56
K. Approved Transportation Expense (Lines G, I and J2)	130/133	4,822,809.14	2,950,432.16
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	752,255.13	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine McHugh

Title: Accounting Manager

Agency: Orange Unified School District

Phone Number/Ext: (714) 628-4042

E-mail Address: charmcc@orangeusd.k12.ca.us

	2007-08		2008-09	
	Calculated	Entered Data/ Totals	Calculated	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	147,912,054.12	147,912,054.12		152,642,704.64
2. PRIOR YEAR GANN ADA (Preload/line B9, PY column)	30,017.55	30,017.55		29,665.72
ADJUSTMENTS TO PRIOR YEAR LIMIT				
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
<b>B. CURRENT YEAR GANN ADA</b> (2007-08 data should tie to Principal Apportionment Attendance Software reports)				
1. Total K-12 ADA (Form A, Line 10)	26,883.33	26,883.33	26,905.44	26,905.44
2. ROC/P ADA (Form A, Line 12)		0.00		0.00
3. Total Charter Schools ADA (Form A, Line 26)	2,137.12	2,137.12	2,148.20	2,148.20
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)				
5. Divide Line B4 by 700 (Round to 2 decimal places)	451,687.00	451,687.00	494,507.00	494,507.00
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		29,665.72		29,760.08
OTHER ADA (From Principal Apportionment Attendance Software)				
7. Apprentice Hours - High School				0.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00		0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		29,665.72		29,760.08
<b>C. LOCAL PROCEEDS OF TAXES</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	1,008,259.95	1,008,259.95	1,008,260.00	1,008,260.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)				
4. Secured Roll Taxes (Object 8041)	103,207,604.06	103,207,604.06	106,839,693.00	106,839,693.00
5. Unsecured Roll Taxes (Object 8042)	4,511,786.87	4,511,786.87	4,260,739.00	4,260,739.00
6. Prior Years' Taxes (Object 8043)	4,244,768.78	4,244,768.78	4,178,415.00	4,178,415.00
7. Supplemental Taxes (Object 8044)	4,022,305.34	4,022,305.34	3,824,746.00	3,824,746.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,180,888.47)	(1,180,888.47)	(1,328,543.00)	(1,328,543.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	8.33	8.33	8.00	8.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)				
12. Parcel Taxes (Object 8621)	15,621.53	15,621.53	581,800.00	581,800.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	0.00	0.00	0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00	0.00	0.00	0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)	(3,980,162.00)	(3,980,162.00)	(4,128,716.00)	(4,128,716.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	111,849,304.39	111,849,304.39	115,236,402.00	115,236,402.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	111,849,304.39	111,849,304.39	115,236,402.00	115,236,402.00

	2007-08		2008-09	
	Extracted Data	Adjustments*	Extracted Data	Adjustments*
<b>EXCLUDED APPROPRIATIONS</b>				
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)		2,659,500.33		2,388,652.00
20. Americans with Disabilities Act				
21. Unreimbursed Court Mandated Desegregation Costs				
22. Other Unfunded Court-ordered or Federal Mandates				
23. TOTAL EXCLUSIONS (Lines C19 through C22)		2,659,500.33		2,388,652.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>				
24. Revenue Limit State Aid - Current Year (Object 8011)	47,185,135.00		44,145,645.00	44,145,645.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	2,531.00		0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	1,601,546.00		1,611,019.00	1,611,019.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	131,025.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	148,365.00		202,607.00	202,607.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	0.00		0.00	0.00
30. ROC/P Appointment - CY (Res. 6350, Object 8311)	0.00		0.00	0.00
31. ROC/P Appointment - PY (Res. 6350, Object 8319)	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,113,012.00		1,822,477.00	1,822,477.00
33. Charter Schs. Categorical Block Grant (Object 8480)	553,053.00		546,139.00	546,139.00
34. Class Size Reduction, Grades K-3 (Object 8434)	7,992,995.00		5,334,416.00	5,334,416.00
35. Class Size Reduction, Grade 9 (Object 8435)	889,235.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	60,616,897.00	0.00	53,662,303.00	53,662,303.00
<b>ADD BACK TRANSFERS TO COUNTY</b>				
37. County Office Funds Transfer (Form RL, Line 32)	1,466,175.00		1,466,526.00	1,466,526.00
38. TOTAL STATE AID (Lines C36 plus C37)	62,083,072.00	0.00	55,128,829.00	55,128,829.00
<b>DATA FOR INTEREST CALCULATION</b>				
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	243,620,060.26		243,940,940.00	231,940,940.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,718,784.28		1,230,000.00	1,230,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>				
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>				
1. Revised Prior Year Program Limit (Lines A1 plus A6)		147,912,054.12		152,642,704.64
2. Inflation Adjustment		1,0442		1,0429
3. Program Population Adjustment (Lines B9 divided by (A2 plus A7)) (Round to four decimal places)		0.9883		1.0032
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		152,642,704.64		159,700,488.11
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>				
5. Local Revenues Excluding Interest (Line C18)		111,849,304.39		115,236,402.00
6. Preliminary State Aid Calculation				
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)		3,559,886.40		3,571,209.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)		43,452,900.58		46,852,738.11
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		43,452,900.58		46,852,738.11
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C40 divided by (Lines C39 minus C40) times (Lines D5 plus D6c))		1,103,470.78		864,153.40
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		112,952,775.17		116,100,555.40
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)		42,349,429.80		45,988,584.71
9. Total Appropriations Subject to the Limit				
a. Local Revenues (Line D7b)		112,952,775.17		
b. State Subventions (Line D8)		42,349,429.80		
c. Less: Excluded Appropriations (Line C23)		2,659,500.33		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		152,642,704.64		



	2007-08 Calculations		2008-09 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)  If not zero report amount to:  Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00	
	<b>2007-08 Actual</b>		152,642,704.64	
Summary 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)		152,642,704.64	159,700,488.11	
* Please provide below an explanation for each entry in the adjustments column:				
Gann Contact Person	Contact Phone Number			

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>1. General Education</b>			16,875.66	16,669.24	16,669.24	16,669.24
a. Kindergarten	1,862.84	1,868.84				
b. Grades One through Three	6,234.86	6,252.25				
c. Grades Four through Six	6,140.52	6,156.07				
d. Grades Seven and Eight	2,461.87	2,460.96				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	15.01	15.11				
g. Community Day School	8.50	12.09				
<b>2. Special Education</b>						
a. Special Day Class	570.66	577.43	570.66	585.39	585.39	585.39
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	28.34	29.97	29.97	28.33	28.33	28.33
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	13.54	13.96	13.96	13.54	13.54	13.54
<b>3. TOTAL ELEMENTARY</b>	17,336.14	17,386.68	17,490.25	17,296.50	17,296.50	17,296.50
<b>HIGH SCHOOL</b>						
<b>4. General Education</b>			8,873.11	8,931.19	8,931.19	8,931.19
a. Grades Nine through Twelve	8,512.29	8,471.32				
b. Continuation Education	297.97	294.23				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	40.15	43.51				
e. Community Day School	18.06	22.70				
<b>5. Special Education</b>						
a. Special Day Class	394.73	393.77	394.73	393.76	393.76	393.76
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	20.41	20.16	20.16	20.41	20.41	20.41
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	8.98	8.55	8.55	8.98	8.98	8.98
<b>6. TOTAL HIGH SCHOOL</b>	9,292.59	9,254.24	9,296.55	9,354.34	9,354.34	9,354.34
<b>COUNTY SUPPLEMENT</b>						
<b>7. County Community Schools (E.C.1982[a])</b>						
a. Elementary	105.30	105.30	105.30	105.30	105.30	105.30
b. High School	121.73	121.73	121.73	121.73	121.73	121.73
<b>8. Special Education</b>						
a. Special Day Class - Elementary	10.41	10.41	10.41	10.41	10.41	10.41
b. Special Day Class - High School	17.16	17.16	17.16	17.16	17.16	17.16
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						
<b>9. TOTAL ADA REPORTED BY COUNTY OFFICES</b>	254.60	254.60	254.60	254.60	254.60	254.60
<b>10. TOTAL K-12 ADA</b> (sum lines 3, 6, and 9)	26,883.33	26,895.52	27,041.40	26,905.44	26,905.44	26,905.44
<b>11. ADA for Necessary Small Schools</b> also included in lines 3 and 6.						
<b>12. REGIONAL OCCUPATIONAL CENTERS &amp; PROGRAMS</b>						

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2-ADA	Annual ADA	Revenue Limit ADA	Estimated P-2-ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	2.15	27.89	27.89	20.41	20.41	15.79
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)	2.15	27.89	27.89	20.41	20.41	15.79
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	26,885.48	26,923.41	27,069.29	26,925.85	26,925.85	26,921.23
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	154,762.00	161,534.00	161,534.00	154,762.00	154,762.00	154,762.00
20. HIGH SCHOOL	256,653.00	266,017.00	266,017.00	296,656.00	296,656.00	296,656.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	411,415.00	427,551.00	427,551.00	451,418.00	451,418.00	451,418.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	15.31	20.86	20.86	25.47	25.47	25.47
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	31.41	36.74	36.74	52.27	52.27	52.27
b. Pupils Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	2,137.12	2,134.53	2,137.12	2,148.20	2,148.20	2,148.20
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	2,137.12	2,134.53	2,137.12	2,148.20	2,148.20	2,148.20
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	40,272.00	44,092.00	44,092.00	43,089.00	43,089.00	43,089.00

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,534.71	5,786.71
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,786.71	6,115.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,786.71	6,115.71
b. Revenue Limit ADA	0033	27,041.40	26,905.44
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	156,480,739.79	164,545,868.46
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	518,032.00	545,269.00
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	156,998,771.79	165,091,137.46
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	156,998,771.79	156,247,205.23
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	50,809.00	343,462.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROCP Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,060,179.00	966,485.00
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)	---	(1,009,370.00)	(623,023.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	155,989,401.79	155,624,182.23

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	115,813,837.00	118,783,310.00
26. Miscellaneous Funds	0078	4.00	4.00
27. Community Redevelopment Funds	0079	6,801.00	6,800.00
28. Less: Charter Schools In-lieu Taxes	0124	8,482,550.00	8,778,103.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	107,338,092.00	110,012,011.00
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	48,651,309.79	45,612,171.23
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,466,175.00	1,466,526.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	----		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	----	(1,466,175.00)	(1,466,526.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	----	47,185,134.79	44,145,645.23
43. Less: Revenue Limit State Apportionment Receipts	----	47,479,137.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	----	(294,002.21)	
<b>OTHER NON REVENUE LIMIT ITEMS</b>			
(Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	328,202.00	280,998.00
46. California High School Exit Exam	9002	1,072,550.00	1,186,995.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	200,794.00	143,026.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007	148,365.00	202,607.00



Description	2007-08 Actual	2008-09 Budget	% Diff.
SELPA Name: Orange Unified (BM)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	13,334,996.07	13,677,792.54	2.57%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	5,004,094.00	5,004,094.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	18,339,090.07	18,681,886.54	-1.87%
B. COLA Apportionment	639,098.53		-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(356,715.22)	(82,925.06)	-76.75%
D. Special Disabilities Adjustment Apportionment	1,283,695.85	1,184,048.78	-7.76%
E. Subtotal (Sum of lines A.5, B, C, and D)	19,905,169.23	19,783,010.26	-0.61%
F. Program Specialist/Regionalized Services Apportionment	435,214.73	435,768.69	0.13%
G. Low Incidence Materials and Equipment Apportionment	32,684.16	33,173.50	1.50%
H. Out of Home Care Apportionment	2,320,655.00	2,077,579.00	-10.47%
I. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	22,693,723.12	22,329,531.45	-1.60%
L. Mental Health Apportionment	150,227.00	150,331.00	0.07%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)	131,834.89	131,835.00	0.00%
N. Federal IDEA Local Assistance Grants - Preschool	245,861.00	242,821.00	-1.24%
O. Federal IDEA - Section 619 Preschool	142,079.00	142,079.00	0.00%
P. Other Federal Discretionary Grants	420,640.00	394,732.00	-6.16%
Q. Other Adjustments	35,761.00		-100.00%
R. Total SELPA Revenues (Sum lines K through Q)	23,820,126.01	23,391,329.45	-1.80%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Orange Unified (BM00)	23,820,126.01	23,391,329.45	-1.80%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I,R )	23,820,126.01	23,391,329.45	-1.80%
Preparer: <u>Barbara Stephens</u>			
Name: <u>Director - Fiscal Assistance</u>			
Title: _____			
Phone: <u>(714) 628-4044</u>			

Direct Costs	Object Codes	Program Costs
(Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		
1 Certified Salaries	1000-1999	228,748.26
2 Classified Salaries	2000-2999	38,314.80
3 Employee Benefits	3000-3999	66,041.17
4 Books and Supplies	4000-4999	57,388.11
5 Services and Other Operating Expenditures	5000-5999	19,039.16
6 Equipment & Replacement	6400, 6500	0.00
7 Transfers of Direct Support Costs	7370, 7380	0.00
8 <b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		409,531.50

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	349,685.00
B. Net Revenues (Line A times 90%)	314,716.50
C. Program Costs (Line 8)	409,531.50
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(94,815.00)

\* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) will use the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,376,400.13		598,038.64	3,974,438.77
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,376,400.13	0.00	598,038.64	3,974,438.77
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,194,410.08			2,194,410.08
2. Classified Salaries	2000-2999	489,262.18			489,262.18
3. Employee Benefits	3000-3999	330,189.26			330,189.26
4. Books and Supplies	4000-4999	131,259.90		598,038.64	729,298.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	226,510.52			226,510.52
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	4,768.06			4,768.06
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,376,400.00	0.00	598,038.64	3,974,438.64
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.13	0.00	0.00	0.13

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	119,711,831.91	301	1,846,165.73	303	117,865,666.18	305	3,152,835.61		307	114,712,830.57	309
2000 - Classified Salaries	38,847,188.23	311	671,097.36	313	38,176,090.87	315	5,380,134.77		317	32,795,956.10	319
3000 - Employee Benefits (Excluding 3800)	40,827,326.59	321	2,424,755.31	323	38,402,571.28	325	2,495,165.36		327	35,907,405.92	329
4000 - Books, Supplies Equip Replace. (6500)	11,855,080.06	331	412,005.15	333	11,443,074.91	335	4,816,885.31		337	6,626,189.60	339
5000 - Services... & (7300) Direct Support	20,407,588.63	341	321,533.63	343	20,086,055.00	345	4,523,390.18		347	15,562,664.82	349
<b>TOTAL</b>											
					225,973,458.24	365	4,523,390.18			15,562,664.82	349
										205,605,047.01	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011		1100	375
2. Salaries of Instructional Aides Per E.C. 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3301 & 3302	384
7. Unemployment Insurance		3401 & 3402	385
8. Workers' Compensation Insurance		3501 & 3502	390
9. OPEB, Active Employees (E.C. 41372)		3601 & 3602	392
10. Other Benefits (E.C. 22310)		3751 & 3752	393
11. SUBTOTAL, Salaries and Benefits (Sum Lines 1 - 10)		3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			61.92%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.92%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	205,605,047.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Interfund Transfers Out 7350, 7380	Interfund Transfers In 8500-8928	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9810
01 GENERAL FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	(907,171.53)				
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	317,105.79	1,367,152.00	339,573.84	3,257,752.17
11 ADULT EDUCATION FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	1,096.60	0.00	0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	140,894.40	0.00	0.00	0.00	0.00	1,066.60
13 CAFETERIA SPECIAL REVENUE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	165,220.53	0.00	0.00	0.00	13,957.01	166,717.15
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			1,304,180.01	0.00	292.95	183,320.06
15 PUPIL TRANSPORTATION EQUIPMENT FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00		0.00	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00		0.00	0.00	0.00	0.00
30 STATE SCHOOL BUILDING LEASEPURCHASE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00		5,960,829.00	3,749,355.62	1,305,333.00	4,386,312.09
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail	0.00	0.00			3,367,287.62	5,632,895.00	4,445,109.09	1,305,641.71
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Fund Reconciliation Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	596,117.61	0.00
61 CAFETERIA ENTERPRISE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00	0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND Fund Reconciliation Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00		0.00	0.00	0.00	0.00



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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect/Support Transfers In 7350, 7380	Interfund Transfers Out - 7350, 7380	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	67,918.85	628.22
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00	0.00	1,353,216.41	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	307,171.53	(307,171.53)	10,949,402.62	10,949,402.62	9,305,046.55	0.00
							9,305,046.55	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	21,524,604.00	1,052,906.00	22,577,510.00	16,338,692.00		38,916,202.00
Total capital assets not being depreciated	41,212,301.00	1,052,906.00	42,265,207.00	16,338,692.00	0.00	58,603,899.00
Capital assets being depreciated:						
Land Improvements	13,073,074.00		13,073,074.00			13,073,074.00
Buildings	82,466,868.00		82,466,868.00			82,466,868.00
Equipment	14,026,595.00		14,026,595.00	277,859.00		14,304,454.00
Total capital assets being depreciated	109,566,537.00	0.00	109,566,537.00	277,859.00	0.00	109,844,396.00
Accumulated Depreciation for:						
Land Improvements	(9,720,748.00)		(9,720,748.00)	(610,699.00)		(10,331,447.00)
Buildings	(47,063,095.00)		(47,063,095.00)	(1,684,759.00)		(48,747,854.00)
Equipment	(10,923,068.00)		(10,923,068.00)	(523,306.00)		(11,446,374.00)
Total accumulated depreciation	(67,706,911.00)	0.00	(67,706,911.00)	(2,818,764.00)	0.00	(70,525,675.00)
Total capital assets being depreciated, net	41,859,626.00	0.00	41,859,626.00	(2,540,905.00)	0.00	39,318,721.00
Governmental activity capital assets, net	83,071,927.00	1,052,906.00	84,124,833.00	13,797,787.00	0.00	97,922,620.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	51,480,000.00		51,480,000.00		610,000.00	50,870,000.00	370,000.00
Capital Leases Payable	6,041,974.00	(24,725.00)	6,017,249.00	7,251,360.00	556,134.00	12,712,475.00	874,873.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	23,540,000.00		23,540,000.00		1,165,000.00	22,375,000.00	1,230,000.00
Net OPEB Obligation			0.00	94,765,000.00		94,765,000.00	1,000,000.00
Compensated Absences Payable	2,574,647.00		2,574,647.00		221,229.00	2,353,418.00	
Governmental activities long-term liabilities	83,636,621.00	(24,725.00)	83,611,896.00	102,016,360.00	2,552,363.00	183,075,893.00	3,474,873.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	241,201,007.80
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	12,887,442.15
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	123,477.65
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,992,382.96
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,559,736.74
4. Other Transfers Out	All	9200	7200-7299	167,693.92
5. Interfund Transfers Out	All	9300	7600-7629	1,367,152.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,569,538.15
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	444,383.00
9. PERS Reduction	All	All	3801-3802	943,749.02
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				12,168,113.44
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (funds 13 and 61) (if negative, then zero)	All	All	minus 8000-8699	63,155.25
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				216,208,607.46
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				216,208,607.46

Section II - Expenditures Per ADA		2007-08 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		28,775.45
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)		673.78
C. Total ADA before adjustments (Lines A plus B)		29,449.23
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		29,449.23
F. Expenditures per ADA (Line I, G divided by line II, E)		\$7,341.74
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I, G and Line II, F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)		
1. Adjustments to base expenditures (From Section V)		
2. Adjusted base expenditures (Line A plus line A. 1)		7,197.17
B. Required effort (Line A.2 times 90%)		0.00
C. Current year expenditures (Line I, G and line II, F)		7,197.17
D. MOE deficiency amount, if any (Line B minus line C) (if negative, then zero)		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)		0.00%
<b>Total</b>		<b>Per ADA</b>



Orange Unified  
Orange County

Unaudited Actuals  
2007-08 Unaudited Actuals  
No Child Left Behind Maintenance of Effort Expenditures

30 66621 0000000  
Form NCMOE

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

2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Local Assistance	Preschool	Local Entitlement	Preschool Staff Dev	Cal STAT	Early Intervention	Title I
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.372	84.181	84.01
RESOURCE CODE	3310	3315	3320	3345	3372	3385	3010
REVENUE OBJECT	8181	8182	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							370,253.00
2. a. Current Year Award	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	4,073,868.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	4,073,868.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	4,444,121.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	3,753,071.00	104,889.00	182,115.00	1,114.00	2,800.00	54,776.00	3,629,347.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,753,071.00	104,889.00	182,115.00	1,114.00	2,800.00	54,776.00	3,629,347.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	3,879,243.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	3,879,243.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,251,023.00)	(34,963.00)	(63,746.00)	(1,113.00)	0.00	(31,529.00)	(249,896.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,251,023.00	34,963.00	63,746.00	1,113.00	0.00	31,529.00	249,896.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	564,878.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	564,878.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,004,094.00	139,852.00	245,861.00	2,227.00	2,800.00	86,305.00	3,879,243.00

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2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title I, Part B	Title I, Part A	Voc & Applied Tech	Voc & Applied Tech	Drug Free Schools	Title II, Part A	Title II, Part A
FEDERAL CATALOG NUMBER	84.357	84.01	84.243	84.048A	84.186	84.367	84.367
RESOURCE CODE	3030	3178	3510	3550	3710	4035	4036
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Reading First	Non PI LEA w/PI	VATEA	VEA Secondary		Teacher Quality	Principal Training
<b>AWARD</b>							
1. Prior Year Carryover					30,286.00	152,331.00	900.00
2. a. Current Year Award	916,500.00	120,000.00	10,000.00	203,807.00	118,840.00	1,163,242.00	2,700.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	916,500.00	120,000.00	10,000.00	203,807.00	118,840.00	1,163,242.00	2,700.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	916,500.00	120,000.00	10,000.00	203,807.00	149,126.00	1,315,573.00	3,600.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	645,125.00	90,000.00	0.00	27,564.28	77,822.00	155,965.00	3,600.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	645,125.00	90,000.00	0.00	27,564.28	77,822.00	155,965.00	3,600.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	716,154.00	93,121.00	10,000.00	203,807.00	118,521.00	1,029,346.00	3,600.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	716,154.00	93,121.00	10,000.00	203,807.00	118,521.00	1,029,346.00	3,600.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(71,029.00)	(3,121.00)	(10,000.00)	(176,242.72)	(40,699.00)	(873,381.00)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	71,029.00	3,121.00	10,000.00	176,242.72	40,699.00	873,381.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	200,346.00	26,879.00	0.00	0.00	30,605.00	286,227.00	0.00
15. If Carryover is allowed, enter line 14 amount here	200,346.00	0.00	0.00	0.00	30,605.00	286,227.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	716,154.00	93,121.00	10,000.00	203,807.00	118,521.00	1,029,346.00	3,600.00

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2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title II, Part D	Title II, Part D	Title V Innovative	Title III/Immigrant	Title III, Part A NCLB (LEP)	Indian Education	Instructional Mat'ls
FEDERAL CATALOG NUMBER	84.318	84.318	84.298A	84.365	84.365	84.06	93.575
RESOURCE CODE	4045	4046	4110	4201	4203	4510	5035
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	EETT Formula	EETT Competitive					FD12
<b>AWARD</b>							
1. Prior Year Carryover			9,285.00	19,841.00	43,385.00	10,197.00	
2. a. Current Year Award	39,976.00	411,500.00	30,227.00	0.00	613,510.00	68,604.00	3,464.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	39,976.00	411,500.00	30,227.00	0.00	613,510.00	68,604.00	3,464.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	39,976.00	411,500.00	39,512.00	19,841.00	656,895.00	78,801.00	3,464.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	27,512.00	370,350.00	(3,406.00)	19,841.00	288,789.00	68,767.70	3,464.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,512.00	370,350.00	(3,406.00)	19,841.00	288,789.00	68,767.70	3,464.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	37,589.00	411,500.00	39,512.00	19,841.00	534,099.00	78,801.15	3,464.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	37,589.00	411,500.00	39,512.00	19,841.00	534,099.00	78,801.15	3,464.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,077.00)	(41,150.00)	(42,918.00)	0.00	(245,310.00)	(10,033.45)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	10,077.00	41,150.00	42,918.00	0.00	245,310.00	10,033.45	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,387.00	0.00	0.00	0.00	122,796.00	(0.15)	0.00
15. If Carryover is allowed, enter line 14 amount here	2,387.00	0.00	0.00	0.00	122,796.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,589.00	411,500.00	39,512.00	19,841.00	534,099.00	78,801.15	3,464.00

2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Resource Contract	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	5080	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	FD12	
<b>AWARD</b>		
1. Prior Year Carryover		636,478.00
2. a. Current Year Award	2,752.00	13,260,129.00
b. Transferability (NCLB)		0.00
c. Adj Curr Yr Award (sum lines 2a and 2b)	2,752.00	13,260,129.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,752.00	13,896,607.00
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	700.00	9,504,205.98
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	700.00	9,504,205.98
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	2,752.00	12,662,489.15
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (line 9 plus line 10)	2,752.00	12,662,489.15
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,052.00)	(3,158,283.17)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	2,052.00	3,158,283.17
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,234,117.85
15. If Carryover is allowed, enter line 14 amount here	0.00	1,207,239.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,752.00	12,662,489.15

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2007-08 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	After School Education & Safety	Williams - Emergency Repair	Teacher Recruitment	CBET	Infant Discretionary	Workability	Low Incidence
RESOURCE CODE	6010	6225	6275	6285	6515	6520	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	555,445.00	0.00	41,755.00	329,324.00	0.00	0.00	0.00
2. a. Current Year Award	975,000.00	4,121,272.00	131,599.00	221,676.00	478.00	310,226.00	7,394.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	975,000.00	4,121,272.00	131,599.00	221,676.00	478.00	310,226.00	7,394.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,530,445.00	4,121,272.00	173,354.00	551,000.00	478.00	310,226.00	7,394.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	457,945.00		4,371.00	329,324.00			
6. Cash Received in Current Year	633,750.00	4,121,271.72	168,982.80	221,676.00	0.00	0.00	5,546.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,091,695.00	4,121,271.72	173,353.80	551,000.00	0.00	0.00	5,546.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,432,315.62	3,923,183.12	79,959.00	272,827.00	478.00	310,226.00	7,394.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	1,432,315.62	3,923,183.12	79,959.00	272,827.00	478.00	310,226.00	7,394.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(340,620.62)	198,088.60	93,394.80	278,173.00	(478.00)	(310,226.00)	(1,848.00)
a. Deferred Revenue		198,088.60	93,394.80	278,173.00			
b. Accounts Payable							
c. Accounts Receivable	340,620.62				478.00	310,226.00	1,848.00
14. Unused Grant Award Calculation (line 4 minus line 9)	98,129.38	198,088.88	93,395.00	278,173.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	198,089.00	93,395.00	278,173.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,432,315.62	3,923,183.12	79,959.00	272,827.00	478.00	310,226.00	7,394.00

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STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Staff Development	Tobacco Use Prevention	Agriculture Voc'nl	Calif Instructional School Gardens	Partnership Academy	High Priority (HPSGP)	International Bacc
RESOURCE CODE	6535	6660	7010	7026	7220	7258	7286
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			VEA Agriculture				
<b>AWARD</b>							
1. Prior Year Carryover	0.00	24,059.00	0.00	0.00	32,716.00	0.00	2,465.00
2. a. Current Year Award	13,915.00	38,352.00	7,104.00	90,000.00	81,000.00	464,000.00	25,311.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,915.00	38,352.00	7,104.00	90,000.00	81,000.00	464,000.00	25,311.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	13,915.00	62,411.00	7,104.00	90,000.00	113,716.00	464,000.00	27,776.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,958.00	62,411.00	7,104.00	81,000.00	73,216.00	371,200.00	21,448.75
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,958.00	62,411.00	7,104.00	81,000.00	73,216.00	371,200.00	21,448.75
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	13,915.00	49,953.00	7,104.00	8,444.31	58,267.00	416,270.79	20,556.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	13,915.00	49,953.00	7,104.00	8,444.31	58,267.00	416,270.79	20,556.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,957.00)	12,458.00	0.00	72,555.69	14,949.00	(45,070.79)	892.75
a. Deferred Revenue		12,458.00		72,555.69	14,949.00		892.75
b. Accounts Payable							
c. Accounts Receivable	6,957.00		0.00			45,070.79	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	12,458.00	0.00	81,555.69	55,449.00	47,729.21	7,220.00
15. If Carryover is allowed, enter line 14 amount here	0.00	12,458.00	0.00	81,556.00	55,449.00	0.00	7,220.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,915.00	49,953.00	7,104.00	8,444.31	58,267.00	416,270.79	20,556.00

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2007-08 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Specialized Secondary	CBO Training	PreK & Family Literacy - Part Day	PreK & Family Literacy - Support	Child Development	Latch Key	School Breakfast Expansion
RESOURCE CODE	7370	7810	6050	6052	6060	6080	5380
REVENUE OBJECT	8590	8590	8590	8590	8530	8530	8520
LOCAL DESCRIPTION (if any)			FD12	FD12	FD12	FD12	FD13
<b>AWARD</b>							
1. Prior Year Carryover	0.00					(16,060.00)	120,762.00
2. a. Current Year Award	125,000.00	(3,000.00)	183,337.00	5,000.00	628,249.00	425,015.00	0.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	125,000.00	(3,000.00)	183,337.00	5,000.00	628,249.00	425,015.00	0.00
3. Required Matching Funds/Other					41,700.00	69,850.00	
4. Total Available Award (sum lines 1, 2d, & 3)	125,000.00	(3,000.00)	183,337.00	5,000.00	669,949.00	478,805.00	120,762.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	21,250.00						
6. Cash Received in Current Year	91,250.00	(3,000.00)	116,353.00	4,716.00	544,090.00	494,865.47	120,761.83
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	112,500.00	(3,000.00)	116,353.00	4,716.00	544,090.00	494,865.47	120,761.83
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	119,817.71	(3,000.00)	126,472.00	5,000.00	669,949.00	494,865.47	85,055.93
10. Non Donor-Authorized Expenditures					11,315.21	22,838.78	
11. Total Expenditures (line 9 plus line 10)	119,817.71	(3,000.00)	126,472.00	5,000.00	681,264.21	517,704.25	85,055.93
12. Amounts Included in Line 6 above for Prior Year Adjustments						16,060.00	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,317.71)	0.00	(10,119.00)	(284.00)	(125,859.00)	16,060.00	35,705.90
a. Deferred Revenue							35,705.90
b. Accounts Payable						16,060.00	
c. Accounts Receivable	7,317.71		10,119.00	284.00	125,859.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	5,182.29	0.00	56,865.00	0.00	0.00	(16,060.47)	35,706.07
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	35,706.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	119,817.71	(3,000.00)	126,472.00	5,000.00	669,949.00	478,805.47	85,055.93

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STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	1,090,466.00
2. a. Current Year Award	7,850,928.00
b. Block Grant Transfers (Obj 8995)	0.00
c. Sec 12.40 Transfers (Obj 8998)	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,850,928.00
3. Required Matching Funds/Other	111,550.00
4. Total Available Award (sum lines 1, 2d, & 3)	9,052,944.00
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	812,890.00
6. Cash Received in Current Year	7,143,600.57
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	7,956,490.57
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	8,099,052.95
10. Non Donor-Authorized Expenditures	34,153.99
11. Total Expenditures (line 9 plus line 10)	8,133,206.94
12. Amounts Included in Line 6 above for Prior Year Adjustments	16,060.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(126,502.38)
a. Deferred Revenue	706,217.74
b. Accounts Payable	16,060.00
c. Accounts Receivable	848,780.12
14. Unused Grant Award Calculation (line 4 minus line 9)	953,891.05
15. If Carryover is allowed, enter line 14 amount here	762,046.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,082,992.95

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2007-08 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	School Readiness	School Ready Pilot	School Nurse Expansion	ROP General	ROP Lottery	ROP Carl Perkins	ROP Prop 20 Lottery
RESOURCE CODE	9202	9205	9206	9351	9352	9353	9355
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	State					
<b>AWARD</b>							
1. Prior Year Carryover							
2. Current Year Award	175,100.00	215,099.00	219,390.00	3,134,119.00	124,375.00	157,240.00	49,716.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	175,100.00	215,099.00	219,390.00	3,134,119.00	124,375.00	157,240.00	49,716.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	149,068.32	138,643.05	163,122.17	2,176,890.00	0.00	26,329.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	149,068.32	138,643.05	163,122.17	2,176,890.00	0.00	26,329.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	171,216.88	200,885.73	219,390.00	3,134,119.00	124,375.00	157,240.00	19,175.21
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	171,216.88	200,885.73	219,390.00	3,134,119.00	124,375.00	157,240.00	19,175.21
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.69						
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(22,147.87)	(62,242.68)	(56,267.83)	(957,229.00)	(124,375.00)	(130,911.00)	(19,175.21)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	22,147.87	62,242.68	56,267.83	957,229.00	124,375.00	130,911.00	19,175.21
14. Unused Grant Award Calculation (line 4 minus line 9)	3,883.12	14,213.27	0.00	0.00	0.00	0.00	30,540.79
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	171,216.19	200,885.73	219,390.00	3,134,119.00	124,375.00	157,240.00	19,175.21

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LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	ROP Equipment	ROP Facilities	ROP Site Block Grant	Med Admin Activity	Beckman Science	Nutrition Network	Nutrition Network - Public Health
RESOURCE CODE	9356	9359	9361	9503	9507	9508	9514
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover				109,281.00	5,998.00	122,955.00	14,007.00
2. Current Year Award	57,518.00	60,700.00	45,487.00	230,304.00	217,660.00	370,880.00	12,450.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	57,518.00	60,700.00	45,487.00	339,585.00	223,658.00	493,835.00	26,457.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year				109,281.00	5,997.94		
6. Cash Received in Current Year	0.00	0.00	(4,088.00)	216,030.95	217,660.00	(108,332.81)	(693.27)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	(4,088.00)	325,311.95	223,657.94	(108,332.81)	(693.27)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	57,518.00	55,789.06	39,188.73	202,007.27	195,492.43	373,515.91	15,253.50
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	57,518.00	55,789.06	39,188.73	202,007.27	195,492.43	373,515.91	15,253.50
12. Amounts Included in Line 6 above for Prior Year Adjustments						(69.28)	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(57,518.00)	(55,789.06)	(43,276.73)	123,304.68	28,165.51	(481,918.00)	(15,946.77)
a. Deferred Revenue				123,304.68	28,165.51		
b. Accounts Payable							
c. Accounts Receivable	57,518.00	55,789.06	43,276.73			481,918.00	15,946.77
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,910.94	6,298.27	137,577.73	28,165.57	120,319.09	11,203.50
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	137,578.00	28,166.00	92,756.00	7,399.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	57,518.00	55,789.06	39,188.73	202,007.27	195,492.43	373,585.19	15,253.50

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2007-08 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Nutrition Network - Follow the Leader	Nutrition Network - Public Health	Microsoft Settle - General Purpose	Microsoft Settle - Software	Microsoft Settle - Calif Government	Dairy Council	Farmers Market
RESOURCE CODE	9515	9519	9512	9513	9516	9517	9518
REVENUE OBJECT	8677	8677	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover			467,847.00	463,887.00	101,559.00		
2. Current Year Award	4,800.00	13,300.00	0.00	0.00	0.00	20,249.00	6,250.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	4,800.00	13,300.00	467,847.00	463,887.00	101,559.00	20,249.00	6,250.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	82,520.24	116,353.83	26,150.05	8,290.68	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	82,520.24	116,353.83	26,150.05	8,290.68	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,269.52	10,395.03	426,896.73	111,897.97	85,261.48	13,033.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	1,269.52	10,395.03	426,896.73	111,897.97	85,261.48	13,033.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,269.52)	(10,395.03)	(344,376.49)	4,455.86	(59,111.43)	(4,742.32)	0.00
a. Deferred Revenue				4,455.86			
b. Accounts Payable							
c. Accounts Receivable	1,269.52	10,395.03	344,376.49		59,111.43	4,742.32	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,530.48	2,904.97	40,950.27	351,989.03	16,297.52	7,216.00	6,250.00
15. If Carryover is allowed, enter line 14 amount here	3,530.00	2,905.00	40,950.00	351,989.00	16,298.00	7,216.00	6,250.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,269.52	10,395.03	426,896.73	111,897.97	85,261.48	13,033.00	0.00

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2007-08 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	1,285,534.00
2. Current Year Award	5,114,637.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2, & 3)	6,400,171.00
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	115,278.94
6. Cash Received in Current Year	3,207,944.21
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	3,323,223.15
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	5,613,920.45
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (line 9 plus line 10)	5,613,920.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	(68.59)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,290,765.89)
a. Deferred Revenue	155,926.05
b. Accounts Payable	0.00
c. Accounts Receivable	2,446,691.94
14. Unused Grant Award Calculation (line 4 minus line 9)	786,250.55
15. If Carryover is allowed, enter line 14 amount here	695,037.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,613,989.04

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2007-08 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	LEA Medi Option	Nat'l School Lunch	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)		FD13	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	38,712.00	0.00	38,712.00
2. Current Year Award	300,000.00	4,492,492.00	4,792,492.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2, & 3)	338,712.00	4,492,492.00	4,831,204.00
<b>REVENUES</b>			
5. Cash Received in Current Year	296,227.34	3,752,560.76	4,048,788.10
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	3,772.66	739,931.24	743,703.90
b. Noncurrent Accounts Receivable			
c. Current Accounts Receivable (line 7a minus line 7b)	3,772.66	739,931.24	743,703.90
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	300,000.00	4,492,492.00	4,792,492.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	317,474.00	4,492,492.00	4,809,966.00
11. Non Donor-Authorized Expenditures		3,126,126.62	3,126,126.62
12. Total Expenditures (line 10 plus line 11)	317,474.00	7,618,618.62	7,936,092.62
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	21,238.00	0.00	21,238.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Community Day School	Special Education	EIA/LEP	G.A.T.E.	Home to School	ELAP	Career Tech Equip
RESOURCE CODE	2430	6500	7091	7140	7230/7240	6286	6377
REVENUE OBJECT	8311/8091	8311/8319/8590	8311	8311	8311/8699/8675	8590	8590
LOCAL DESCRIPTION (if any)		8791/8091/8995			8990/8995/8998		
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance			488,649.00			122,569.00	70,252.00
2. a. Current Year Award	148,365.00	18,023,951.00	3,528,472.00	253,120.00	2,772,205.20	281,533.00	2,832.00
b. Block Grant Transfers (Obj 8995)		244,479.00			112,386.00		
c. Sec 12.40 Transfers (Obj 8998)				(25,312.00)	38,578.00		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	148,365.00	18,268,430.00	3,528,472.00	227,808.00	2,923,169.20	281,533.00	2,832.00
3. Required Matching Funds/Other	271,814.00	6,267,403.70			582,571.87		
4. Total Available Award (sum lines 1, 2d, & 3)	420,179.00	24,535,833.70	4,017,121.00	227,808.00	3,505,741.07	404,102.00	73,084.00
<b>REVENUES</b>							
5. Cash Received in Current Year	49,655.00	17,045,307.35	3,528,472.00	208,674.76	2,676,610.21	281,533.00	2,832.27
6. Amounts Included in Line 5 for Prior Year Adjustments					5,368.00		
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	98,710.00	1,223,122.65	0.00	19,133.24	241,190.99	0.00	(0.27)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	98,710.00	1,223,122.65	0.00	19,133.24	241,190.99	0.00	(0.27)
8. Contributed Matching Funds	271,814.00	6,267,403.71			582,571.87		
9. Total Available (sum lines 5, 7c, & 8)	420,179.00	24,535,833.71	3,528,472.00	227,808.00	3,500,373.07	281,533.00	2,832.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	420,179.00	24,535,833.70	3,200,769.00	227,808.00	3,505,741.07	176,092.00	32,719.00
11. Non Donor-Authorized Expenditures		6,591,564.82			4,649,972.40		
12. Total Expenditures (line 10 plus line 11)	420,179.00	31,127,398.52	3,200,769.00	227,808.00	8,155,713.47	176,092.00	32,719.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	816,352.00	0.00	0.00	228,010.00	40,365.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	School Safety	Arts/Music Block Grant	Arts/Music/PE	CAHSEE Assist	CAHSEE Mat'ls	Supplemental Counseling 7-12	IMFRP
RESOURCE CODE	6405	6760	6761	7055	7056	7080	7156
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			one-time				
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	94,965.00	11,343.00	1,409,504.00	32,786.00	4,635.00	310,422.00	902,147.00
2. a. Current Year Award	441,736.00	486,487.00	0.00	266,441.00		960,533.00	1,932,429.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	441,736.00	486,487.00	0.00	266,441.00	0.00	960,533.00	1,932,429.00
3. Required Matching Funds/Other		69,813.00					54,671.00
4. Total Available Award (sum lines 1, 2d, & 3)	536,701.00	567,643.00	1,409,504.00	299,227.00	4,635.00	1,270,955.00	2,889,247.00
<b>REVENUES</b>							
5. Cash Received in Current Year	274,365.00	238,384.00	0.00	266,441.00	0.00	960,533.00	1,739,186.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	167,371.00	248,103.00	0.00	0.00	0.00	0.00	193,243.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	167,371.00	248,103.00	0.00	0.00	0.00	0.00	193,243.00
8. Contributed Matching Funds		69,813.00					54,671.42
9. Total Available (sum lines 5, 7c, & 8)	441,736.00	556,300.00	0.00	266,441.00	0.00	960,533.00	1,987,100.42
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	486,255.00	536,946.00	877,559.00	116,896.00	680.37	835,571.00	1,341,275.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	486,255.00	536,946.00	877,559.00	116,896.00	680.37	835,571.00	1,341,275.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	50,446.00	30,697.00	531,945.00	182,331.00	3,954.63	435,384.00	1,547,972.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Supplemental Inst Mat'l for EL	Inst'l Mat-Williams	CPARP	CE Staff Mentoring	Math & Reading Staff Development	AB75 Principal Training	Pupil Retention Block Grant
RESOURCE CODE	7157	7158	7271	7276	7294	7325	7390
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	one-time		Peer Asst Review				
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		122,766.00	99,060.00	0.00	86,859.00	14,428.00	117,150.00
2. a. Current Year Award	146,368.00	0.00	132,662.00	32,922.00	17,500.00	15,900.00	93,473.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)			(13,266.00)				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	146,368.00	0.00	119,396.00	32,922.00	17,500.00	15,900.00	93,473.00
3. Required Matching Funds/Other		6,630.00					
4. Total Available Award (sum lines 1, 2d, & 3)	146,368.00	129,396.00	218,456.00	32,922.00	104,359.00	30,328.00	210,623.00
<b>REVENUES</b>							
5. Cash Received in Current Year	131,731.00	0.00	119,396.00	32,922.00	17,500.00	10,200.00	75,583.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	14,637.00	0.00	0.00	0.00	0.00	5,700.00	17,890.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	14,637.00	0.00	0.00	0.00	0.00	5,700.00	17,890.00
8. Contributed Matching Funds		6,630.28					
9. Total Available (sum lines 5, 7c, & 8)	146,368.00	6,630.28	119,396.00	32,922.00	17,500.00	15,900.00	93,473.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	50,005.48	108,457.00	32,922.00	95,101.00	12,610.00	136,162.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	50,005.48	108,457.00	32,922.00	95,101.00	12,610.00	136,162.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	146,368.00	79,390.52	109,999.00	0.00	9,258.00	17,718.00	74,461.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Tchr Credentialing Block Grant	Prof Development Block Grant	Targeted Inst Imprv Block Grant	School/Library Imprv Block Grant	Site Discretionary Block Grant	District Discr Block Grant	Inst Mat'l/Library/Ed Tech
RESOURCE CODE	7392	7393	7394	7395	7396	7397	7398
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					one-time	one-time	one-time
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	232,783.00			367,842.00	960,267.00	401,013.00	135,430.00
2. a. Current Year Award	589,496.00	1,629,857.00	1,930,357.00	2,270,421.00	(32,965.00)	(16,084.00)	(243.00)
b. Block Grant Transfers (Obj 8995)		(244,479.00)	228,177.00	(340,563.00)			
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	589,496.00	1,385,378.00	2,158,534.00	1,929,858.00	(32,965.00)	(16,084.00)	(243.00)
3. Required Matching Funds/Other			266,823.00			(172,868.00)	
4. Total Available Award (sum lines 1, 2d, & 3)	822,279.00	1,385,378.00	2,425,357.00	2,297,700.00	927,302.00	212,061.00	135,187.00
<b>REVENUES</b>							
5. Cash Received in Current Year	589,496.00	1,385,378.00	1,978,876.00	1,929,858.00	(32,965.00)	(16,084.00)	(243.00)
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	179,658.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	179,658.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			266,823.00			(172,868.00)	
9. Total Available (sum lines 5, 7c, & 8)	589,496.00	1,385,378.00	2,425,357.00	1,929,858.00	(32,965.00)	(188,952.00)	(243.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	449,770.00	1,385,378.00	2,425,357.00	1,886,727.00	518,415.00	21,906.00	63,273.00
11. Non Donor-Authorized Expenditures		132,756.00					
12. Total Expenditures (line 10 plus line 11)	449,770.00	1,518,134.00	2,425,357.00	1,886,727.00	518,415.00	21,906.00	63,273.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	372,509.00	0.00	0.00	410,973.00	408,887.00	190,155.00	71,914.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Quality Education Investment Act	Nutrition Network - Follow the Leader	State Meal	CA Fresh Start	Adult Ed - MIS	Adult Ed	State School Building
RESOURCE CODE	7400	9515	5310	7022	6016	6390	7814
REVENUE OBJECT	8590	8677	8521	8520	8590	8011	8545
LOCAL DESCRIPTION (if any)	QEIA		FD13	FD13	FD11	FD11	FD35
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		4,200.00			3,542.00		
2. a. Current Year Award	1,243,208.00	0.00	417,110.00	8,702.00	0.00	40,738.00	1,570,800.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,243,208.00	0.00	417,110.00	8,702.00	0.00	40,738.00	1,570,800.00
3. Required Matching Funds/Other						2,688.48	18,506.71
4. Total Available Award (sum lines 1, 2d, & 3)	1,243,208.00	4,200.00	417,110.00	8,702.00	3,542.00	43,426.48	1,589,306.71
<b>REVENUES</b>							
5. Cash Received in Current Year	1,243,208.00	0.00	362,151.60	8,702.00	0.00	13,427.86	1,570,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	54,958.40	0.00	0.00	27,310.14	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	54,958.40	0.00	0.00	27,310.14	0.00
8. Contributed Matching Funds						2,688.48	18,506.71
9. Total Available (sum lines 5, 7c, & 8)	1,243,208.00	0.00	417,110.00	8,702.00	0.00	43,426.48	1,589,306.71
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	244,776.00	4,200.00	417,110.00	8,702.00	3,542.00	38,576.48	1,589,306.71
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	244,776.00	4,200.00	417,110.00	8,702.00	3,542.00	38,576.48	1,589,306.71
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	998,432.00	0.00	0.00	0.00	0.00	4,850.00	0.00

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2007-08 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	State School Building	State School Building	State School Building	State School Building	TOTAL
RESOURCE CODE	7816	7817	7819	7824	
REVENUE OBJECT	8545	8545	8545	8545	
LOCAL DESCRIPTION (if any)	FD35	FD35	FD35	FD35	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance					5,992,612.00
2. a. Current Year Award	2,533,310.00	1,639,242.00	1,239,893.00	1,958,000.00	46,558,771.20
b. Block Grant Transfers (Obj 8995)					0.00
c. Sec 12.40 Transfers (Obj 8998)					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,533,310.00	1,639,242.00	1,239,893.00	1,958,000.00	46,558,771.20
3. Required Matching Funds/Other	29,846.74	19,313.07	20,993.57	510.35	7,438,717.49
4. Total Available Award (sum lines 1, 2d, & 3)	2,563,156.74	1,658,555.07	1,260,886.57	1,958,510.35	59,990,100.69
<b>REVENUES</b>					
5. Cash Received in Current Year	2,533,310.00	1,639,242.00	1,239,893.00	1,958,000.00	44,062,376.05
6. Amounts Included in Line 5 for Prior Year Adjustments					5,368.00
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	0.00	0.00	2,491,027.15
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	2,491,027.15
8. Contributed Matching Funds	29,846.74	19,313.07	20,993.57	510.35	7,438,718.20
9. Total Available (sum lines 5, 7c, & 8)	2,563,156.74	1,658,555.07	1,260,886.57	1,958,510.35	53,992,121.40
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	2,563,156.74	1,658,555.37	1,260,886.57	1,767,289.47	53,036,508.96
11. Non Donor-Authorized Expenditures					11,374,293.22
12. Total Expenditures (line 10 plus line 11)	2,563,156.74	1,658,555.37	1,260,886.57	1,767,289.47	64,410,802.18
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	(0.30)	0.00	191,220.88	6,953,591.73

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Unaudited Actuals  
2007-08 Unaudited Actuals  
Technical Review Checks

Orange Unified

Orange County

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

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

## IMPORT CHECKS

<u>CHECKFUN</u>	- (F) - All FUND codes must be valid.	<u>PASSED</u>
<u>CHECKRESOURCE</u>	- (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
<u>CHECKGOAL</u>	- (F) - All GOAL codes must be valid.	<u>PASSED</u>
<u>CHECKFUNCTION</u>	- (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
<u>CHECKOBJECT</u>	- (F) - All OBJECT codes must be valid.	<u>PASSED</u>
<u>CHK-FUNDXOBJECT</u>	- (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
<u>CHK-FUNDXRESOURCE</u>	- (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
<u>CHK-FUNDXGOAL</u>	- (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
<u>CHK-FUNDXFUNCTION-A</u>	- (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
<u>CHK-FUNDXFUNCTION-B</u>	- (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
<u>CHK-RESOURCEXOBJECTA</u>	- (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
<u>CHK-RESOURCEXOBJECTB</u>	- (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
<u>CHK-RESOURCEXOBB-8998</u>	- (F) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
<u>CHK-FUNCTIONXOBJECT</u>	- (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
<u>CHK-GOALXFUNCTION-A</u>	- (F) - GOAL and FUNCTION account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALXFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALXFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) have been direct-charged to a restricted resource (resources 2000-9999). General administration costs that are agency-wide, with rare exceptions, should be charged to unrestricted resources (resources 0000-1999). Administration costs charged to a restricted resource are generally program administration and should be coded to an instructional function, such as Function 2100, 2150, or 2420. The following costs should be reviewed and corrected if they are charged to an incorrect resource or function. (NOTE: Beginning 2007-08, general administration costs charged to restricted resources will be excluded from the indirect cost pool.) EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	FUNCTION	VALUE
01-7394-0-0000-7200-5600	7394	7200	254,106.21

Explanation:These are the indirect costs at the LEA approved rate for the Targeted Instructional Improvement Block Grant.

01-7394-0-0000-7700-2300	7394	7700	92,351.99
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Explanation:These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Supplemental Grant Educational Technology program that support districtwide informational systems.

01-7394-0-0000-7700-2400	7394	7700	568,804.57
01-7394-0-0000-7700-3202	7394	7700	92,839.08
01-7394-0-0000-7700-3302	7394	7700	48,966.73
01-7394-0-0000-7700-3402	7394	7700	80,463.78
01-7394-0-0000-7700-3502	7394	7700	458.00
01-7394-0-0000-7700-3602	7394	7700	10,633.65
01-7394-0-0000-7700-3702	7394	7700	7,624.50
01-7394-0-0000-7700-3802	7394	7700	20,722.44
01-7394-0-0000-7700-4300	7394	7700	24,625.89
01-7394-0-0000-7700-4400	7394	7700	38,597.72
01-7394-0-0000-7700-5200	7394	7700	11,646.93
01-7394-0-0000-7700-5600	7394	7700	96,016.56
01-7394-0-0000-7700-5800	7394	7700	113,378.18
01-7394-0-0000-7700-5900	7394	7700	129,900.96
01-7810-0-0000-7200-5800	7810	7200	-3,000.00

Explanation:SB352 Chief Business Officials Training Program costs

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDXRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior Year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791) , by fund and resource. PASSED

BALANCE-FDXRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629) . PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610) . PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESR-REV - (F) - Contributions from Restricted Revenues (Object 8990)



must net to zero by fund.

PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers  
 (Object 8995) must net to zero by fund.

PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net  
 to zero by fund.

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to  
 the lottery (resources 1100 and 6300) or from the lottery: Instructional  
 Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,  
 8587, and 8697) should equal transfers of pass-through revenues to other  
 agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by  
 resource.

PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790)  
 must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities  
 [objects 9500-9699]).

PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts  
 reported in objects 9740 through 9780 should not create a negative  
 undesignated/unappropriated balance (Object 9790) by fund and resource (for all  
 funds except Fund 67).

PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts  
 reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare  
 exceptions should not create a negative undesignated/unappropriated balance  
 (Object 9790) by resource.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive  
 by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	3902	-47,976.15
Explanation:Expenditures were decreased to reflect a decrease in vacation liability due to retirement incentive programs.			

01	7396	8590	-32,965.00
Explanation:Revenues were decreased to reflect current allocation information including reductions in prior year income estimates.			

01	7397	8590	-16,084.00
Explanation:Revenues were decreased to reflect current allocation information including reductions in prior year income estimates.			

01	7398	8590	-243.00
Explanation:Revenues were decreased to reflect current allocation information including reductions in prior year revenue estimates.			

01	7810	5800	-3,000.00
Explanation:Expenditures were decreased to reflect current information including reductions in prior year costs estimates.			

01	7810	8590	-3,000.00
Explanation:Revenues were decreased to include current information including			

reductions in prior year income estimates.

11	6390	4400	-3,303.34
Explanation:Expenditures in Resource 6390 were reduced to reflect prior year costs that should have been recorded in Resource 6016 Adult Education Site Management Information Systems.			
13	5310	4400	-325.53
Explanation:Expenditures in Resource 5310 were reduced to reflect prior year costs that should have been recorded in Resource 5380 Child Nutrition School Breakfast Startup.			
13	5310	6400	-5,463.00
Explanation:Same explanation as above.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7396	-32,965.00
Explanation:Same explanation as above.		
01	7397	-16,084.00
Explanation:Same explanation as above.		
01	7398	-243.00
Explanation:Same explanation as above.		
01	7810	-3,000.00
Explanation:Same explanation as above.		

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	7810	7200-7600	-3,000.00
Explanation:Same explanation as above.			

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

### SUPPLEMENTAL CHECKS

BGT-ADOPTION-PRVDED - (F) - In compliance with E.C. Section 42127(1), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Education of Adults in County Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-ADA - (F) - If Community Day Schools ADA is reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) and Form DAY (Community Day Schools) must be provided. PASSED

DAY-NO-ADA - (W) - If Community Day Schools ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089)

should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under E.C. Section 41372, unless the district is exempt pursuant to E.C. Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Item C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Item D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Item A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Item B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Item B7) to Other General Administration costs (Part III, Item A1) should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$10. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,000 for Home-to-School or \$12,000 for Severely Disabled/orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be

allocated to goals that have direct costs.

PASSED

PCR-GF-EXPENDITURES - (F) - Total general fund expenditures in Form PCR should agree with total general fund expenditures (objects 1000-7999) in Fund 01.

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

SACS2008ALL Financial Reporting Software - 2008.2.0  
30-66621-0000000-Orange Unified-Unaudited Actuals 2007-08 Unaudited Actuals  
8/20/2008 11:33:55 AM

Checks Completed.



SACSS2008A1L Financial Reporting Software - 2008.2.0  
 8/14/2008 3:00:05 PM

30-66621-0000000

Unaudited Actuals  
 2008-09 Budget  
 Technical Review Checks

Orange Unified

Orange County

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

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

**IMPORT CHECKS**

- CHKRFUND - (F) - All FUND codes must be valid. PASSED
- CHKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDORESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDOGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDOFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDOFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCEOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCEOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCEOBJECTC - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act. PASSED
- CHK-FUNCTIONOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED
- CHK-GOALFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALXFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALXFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) have been direct-charged to a restricted resource (resources 2000-9999). General administration costs that are agency-wide, with rare exceptions, should be charged to unrestricted resources (resources 0000-1999). Administration costs charged to a restricted resource are generally program administration and should be coded to an instructional function, such as function 2100, 2150, or 2420. The following costs should be reviewed and corrected if they are charged to an incorrect resource or function. (NOTE: Beginning 2007-08, general administration costs charged to restricted resources will be excluded from the indirect cost pool.) EXCEPTION

FD - RS - PY - GO - FN - OB	RESOURCE	FUNCTION	VALUE
01-7394-0-0000-7200-5600	7394	7200	275,232.00
Explanation:These are the indirect costs at the LEA approved rate for the Targeted Instructional Improvement Block Grant.			

01-7394-0-0000-7700-2300 7394 7700 123,645.00  
 Explanation:These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Supplemental Grant Educational Technology program that support districtwide information systems.

01-7394-0-0000-7700-2400	7394	7700	414,593.00
01-7394-0-0000-7700-3202	7394	7700	69,892.00
01-7394-0-0000-7700-3302	7394	7700	40,922.00
01-7394-0-0000-7700-3402	7394	7700	59,633.00
01-7394-0-0000-7700-3502	7394	7700	1,615.00
01-7394-0-0000-7700-3802	7394	7700	25,878.00
01-7394-0-0000-7700-4300	7394	7700	32,603.00
01-7394-0-0000-7700-4400	7394	7700	60,000.00
01-7394-0-0000-7700-5200	7394	7700	10,000.00
01-7394-0-0000-7700-5300	7394	7700	300.00
01-7394-0-0000-7700-5600	7394	7700	65,897.00
01-7394-0-0000-7700-5800	7394	7700	139,000.00
01-7394-0-0000-7700-5900	7394	7700	4,800.00

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

**GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)  
PASSED  
 must net to zero for all funds.

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)  
PASSED  
 must net to zero for all funds.

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350)  
PASSED  
 must net to zero by function.

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	155,838,689.63	6,362,647.01	162,201,336.64	155,193,488.00	6,402,517.00	161,596,005.00	-0.4%
2) Federal Revenue		8100-8299	64,635.81	12,956,273.15	13,020,908.96	22,464.00	14,127,781.00	14,150,245.00	8.7%
3) Other State Revenue		8300-8599	14,805,482.48	44,217,770.46	59,023,252.94	11,051,985.00	36,532,514.00	47,584,499.00	-19.4%
4) Other Local Revenue		8600-8799	3,199,565.78	6,174,995.94	9,374,561.72	2,870,564.00	5,739,627.00	8,610,191.00	-8.2%
5) TOTAL, REVENUES			173,908,373.70	69,711,686.56	243,620,060.26	169,138,501.00	62,802,439.00	231,940,940.00	-4.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	92,276,798.51	27,435,033.40	119,711,831.91	90,466,496.00	27,243,451.00	117,709,947.00	-1.7%
2) Classified Salaries		2000-2999	19,756,060.36	19,091,127.87	38,847,188.23	19,163,705.00	19,548,875.00	38,712,580.00	-0.3%
3) Employee Benefits		3000-3999	29,094,385.27	12,676,690.34	41,771,075.61	28,669,214.00	11,455,523.00	40,124,737.00	-3.9%
4) Books and Supplies		4000-4999	2,778,994.24	9,030,781.89	11,809,776.13	4,033,061.00	12,833,108.00	16,866,169.00	42.8%
5) Services and Other Operating Expenditures		5000-5999	9,748,980.50	10,965,779.66	20,714,760.16	12,233,110.00	11,741,185.00	23,974,295.00	15.7%
6) Capital Outlay		6000-6999	7,651.11	3,984,731.85	3,992,382.96	15,649.00	1,422,032.00	1,437,681.00	-64.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,099,019.27	2,194,993.06	3,294,012.33	5,354,798.00	2,691,293.00	8,046,091.00	144.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(2,091,959.80)	1,784,788.27	(307,171.53)	(1,662,946.00)	1,541,801.00	(121,145.00)	-60.6%
9) TOTAL, EXPENDITURES			152,669,929.46	87,163,926.34	239,833,855.80	158,273,087.00	88,477,268.00	246,750,355.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			21,238,444.24	(17,452,239.78)	3,786,204.46	10,865,414.00	(25,674,829.00)	(14,809,415.00)	-491.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	317,105.79	0.00	317,105.79	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	166,028.00	1,201,124.00	1,367,152.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,980,448.60	259,662.57	2,240,111.17	0.00	1,124,450.00	1,124,450.00	-49.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,151,753.21)	19,151,753.21	0.00	(17,472,779.00)	17,472,779.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,020,226.82)	18,210,291.78	1,190,064.96	(17,472,779.00)	18,597,229.00	1,124,450.00	-5.5%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>4,218,217.42</b>	<b>758,052.00</b>	<b>4,976,269.42</b>	<b>(6,607,365.00)</b>	<b>(7,077,600.00)</b>	<b>(13,684,965.00)</b>	<b>-375.0%</b>
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,221,438.44	6,319,548.00	24,540,986.44	22,439,655.86	7,077,600.00	29,517,255.86	20.3%
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)			18,221,438.44	6,319,548.00	24,540,986.44	22,439,655.86	7,077,600.00	29,517,255.86	20.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,221,438.44	6,319,548.00	24,540,986.44	22,439,655.86	7,077,600.00	29,517,255.86	20.3%
2) Ending Balance, June 30 (E + F1e)			<b>22,439,655.86</b>	<b>7,077,600.00</b>	<b>29,517,255.86</b>	<b>15,832,290.86</b>	<b>0.00</b>	<b>15,832,290.86</b>	<b>-46.4%</b>
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Stores		9712	200,892.95	0.00	200,892.95	200,000.00	0.00	200,000.00	-0.4%
Prepaid Expenditures		9713	441.68	0.00	441.68	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,236,031.00	0.00	7,236,031.00	7,402,511.00	0.00	7,402,511.00	2.3%
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			3,939,170.00	7,077,600.00	11,016,770.00	2,878,719.00	0.00	2,878,719.00	-73.9%
El Rancho Beginning Balance	0000	9780	1,108,278.00		1,108,278.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
School Site Carryover	0000	9780	95,283.00		95,283.00				
School Site/Department Donations	0000	9780	636,706.00		636,706.00				
Oral Health	0000	9780	21,475.00		21,475.00				
Supplementary Retirement Plan	0000	9780	2,021,301.00		2,021,301.00				
Medi-Cal Billing Option	5640	9780		21,238.00	21,238.00				
English Language Acquisition	6286	9780		228,010.00	228,010.00				
Career Tech Equip/Supplies	6377	9780		40,365.27	40,365.27				
School Safety	6405	9780		50,446.00	50,446.00				
Arts/Music Block - El Rancho	6760	9780		30,697.00	30,697.00				
Art, Music, PE Supplies/Equip	6761	9780		531,945.00	531,945.00				
CAHSEE Intensive Instruction	7055	9780		182,331.00	182,331.00				
CAHSEE Material	7056	9780		3,954.63	3,954.63				
School Counseling	7080	9780		313,362.00	313,362.00				
School Counseling - El Rancho	7080	9780		122,022.00	122,022.00				
EIA	7091	9780		816,352.00	816,352.00				
Instructional Materials	7156	9780		1,547,972.42	1,547,972.42				
Instructional Materials - EL	7157	9780		146,368.00	146,368.00				
Instructional Materials - Williams	7158	9780		79,390.80	79,390.80				
PAR	7271	9780		109,999.00	109,999.00				
Staff Development Math/Reading	7294	9780		9,258.00	9,258.00				
Staff Development Admin Training	7325	9780		17,718.00	17,718.00				
Pupil Retention Block	7390	9780		74,461.00	74,461.00				
Teacher Credentialing	7392	9780		372,509.00	372,509.00				
School Library Improvement Block	7395	9780		410,973.00	410,973.00				
School Site Discretionary Block	7396	9780		408,887.00	408,887.00				
District Discretionary Block	7397	9780		190,155.00	190,155.00				
Instructional Matl, Library, Ed Tech	7398	9780		71,914.00	71,914.00				
QEIA	7400	9780		998,432.00	998,432.00				
Routine Restricted Maintenance	8150	9780		298,771.29	298,771.29				
Nutrition Network	9010	9780		68.59	68.59				
El Rancho Beginning Balance	0000	9780				800,000.00		800,000.00	
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
Supplementary Retirement Program	0000	9780				2,022,592.00		2,022,592.00	
c) Undesignated Amount			10,938,120.23	0.00	10,938,120.23				
d) Unappropriated Amount						5,226,060.86	0.00	5,226,060.86	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	19,134,982.10	2,806,125.12	21,741,107.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	52,853.98	0.00	52,853.98				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	5,847,850.11	0.00	5,847,850.11				
e) collections awaiting deposit		9140	276,888.60	0.00	276,888.60				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,015,288.10	9,262,384.08	18,277,672.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	339,573.84	0.00	339,573.84				
6) Stores		9320	200,892.95	0.00	200,892.95				
7) Prepaid Expenditures		9330	441.68	0.00	441.68				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			34,993,771.36	11,868,509.20	46,862,280.56				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	10,475,638.79	2,785,195.85	13,260,834.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,078,476.71	1,179,275.46	3,257,752.17				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	826,437.89	826,437.89				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			12,554,115.50	4,790,909.20	17,345,024.70				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,439,655.86	7,077,600.00	29,517,255.86				

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	47,185,135.00	0.00	47,185,135.00	44,145,645.00	0.00	44,145,645.00	-6.4%
Charter Schools General Purpose Entitlement - State Aid		8015	2,113,012.00	0.00	2,113,012.00	1,822,477.00	0.00	1,822,477.00	-13.7%
State Aid - Prior Years		8019	2,531.00	0.00	2,531.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,008,259.95	0.00	1,008,259.95	1,008,260.00	0.00	1,008,260.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	103,207,604.06	0.00	103,207,604.06	106,839,693.00	0.00	106,839,693.00	3.5%
Unsecured Roll Taxes		8042	4,511,786.87	0.00	4,511,786.87	4,260,739.00	0.00	4,260,739.00	-5.6%
Prior Years' Taxes		8043	4,244,768.78	0.00	4,244,768.78	4,178,415.00	0.00	4,178,415.00	-1.6%
Supplemental Taxes		8044	4,022,305.34	0.00	4,022,305.34	3,824,746.00	0.00	3,824,746.00	-4.9%
Education Revenue Augmentation Fund (ERAF)		8045	(1,180,888.47)	0.00	(1,180,888.47)	(1,328,543.00)	0.00	(1,328,543.00)	12.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,800.75	0.00	6,800.75	6,800.00	0.00	6,800.00	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	8.33	0.00	8.33	8.00	0.00	8.00	-4.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(4.17)	0.00	(4.17)	(4.00)	0.00	(4.00)	-4.1%
<b>Subtotal, Revenue Limit Sources</b>			<b>165,121,319.44</b>	<b>0.00</b>	<b>165,121,319.44</b>	<b>164,758,236.00</b>	<b>0.00</b>	<b>164,758,236.00</b>	<b>-0.2%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,362,647.01)		(6,362,647.01)	(6,402,517.00)		(6,402,517.00)	0.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		201,320.00	201,320.00		256,470.00	256,470.00	27.4%
Special Education ADA Transfer	6500	8091		6,161,327.01	6,161,327.01		6,146,047.00	6,146,047.00	-0.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,060,179.20	0.00	1,060,179.20	966,485.00	0.00	966,485.00	-8.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,980,162.00)	0.00	(3,980,162.00)	(4,128,716.00)	0.00	(4,128,716.00)	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>155,838,689.63</b>	<b>6,362,647.01</b>	<b>162,201,336.64</b>	<b>155,193,488.00</b>	<b>6,402,517.00</b>	<b>161,596,005.00</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,004,094.00	5,004,094.00	0.00	5,004,094.00	5,004,094.00	0.0%
Special Education Discretionary Grants		8182	0.00	477,045.00	477,045.00	0.00	471,205.00	471,205.00	-1.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	42,171.81	0.00	42,171.81	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		6,764,005.00	6,764,005.00		7,965,379.00	7,965,379.00	17.8%
Vocational and Applied Technology Education	3500-3699	8290		213,807.00	213,807.00		212,807.00	212,807.00	-0.5%
Safe and Drug Free Schools	3700-3799	8290		118,521.00	118,521.00		131,143.00	131,143.00	10.6%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	22,464.00	378,801.15	401,265.15	22,464.00	343,153.00	365,617.00	-8.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>64,635.81</b>	<b>12,956,273.15</b>	<b>13,020,908.96</b>	<b>22,464.00</b>	<b>14,127,781.00</b>	<b>14,150,245.00</b>	<b>8.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,601,546.00		1,601,546.00	1,611,019.00		1,611,019.00	0.6%
Prior Years	0000	8319	131,025.00		131,025.00	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		148,365.00	148,365.00		202,607.00	202,607.00	36.6%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,689,629.00	17,689,629.00		17,325,437.00	17,325,437.00	-2.1%
Prior Years	6500	8319		5,158.00	5,158.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		253,258.00	253,258.00		233,348.00	233,348.00	-7.9%
Home-to-School Transportation	7230	8311		1,974,235.00	1,974,235.00		1,840,932.00	1,840,932.00	-6.8%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,528,472.00	3,528,472.00		3,282,537.00	3,282,537.00	-7.0%
Spec. Ed. Transportation	7240	8311		692,191.00	692,191.00		645,242.00	645,242.00	-6.8%
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	(138.00)	(138.00)	0.00	0.00	0.00	-100.0%
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	7,992,995.00	0.00	7,992,995.00	5,334,416.00	0.00	5,334,416.00	-33.3%
Class Size Reduction, Grade Nine		8435	889,235.00	0.00	889,235.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	553,053.00	0.00	553,053.00	546,139.00	0.00	546,139.00	-1.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,033.00	0.00	1,033.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,376,400.13	598,038.64	3,974,438.77	3,326,222.00	483,315.00	3,809,537.00	-4.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		486,487.00	486,487.00		452,023.00	452,023.00	-7.1%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		960,533.00	960,533.00		862,010.00	862,010.00	-10.3%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		2,078,797.00	2,078,797.00		1,781,613.00	1,781,613.00	-14.3%
Staff Development	7292, 7294, 7295, 7296	8590		17,500.00	17,500.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		49,953.00	49,953.00		48,137.00	48,137.00	-3.6%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		93,473.00	93,473.00		83,213.00	83,213.00	-11.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		589,496.00	589,496.00		205,450.00	205,450.00	-65.1%
Professional Development Block Grant	7393	8590		1,629,857.00	1,629,857.00		1,516,256.00	1,516,256.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,930,357.00	1,930,357.00		1,795,811.00	1,795,811.00	-7.0%
School and Library Improvement Block Grant	7395	8590		2,270,421.00	2,270,421.00		2,112,173.00	2,112,173.00	-7.0%
Quality Education Investment Act	7400	8590		1,243,208.00	1,243,208.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	260,195.35	7,978,479.82	8,238,675.17	234,189.00	3,662,410.00	3,896,599.00	-52.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,805,482.48</b>	<b>44,217,770.46</b>	<b>59,023,252.94</b>	<b>11,051,985.00</b>	<b>36,532,514.00</b>	<b>47,584,499.00</b>	<b>-19.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	8,820.78	0.00	8,820.78	575,000.00	0.00	575,000.00	6418.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,378.25	0.00	2,378.25	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	208,803.01	0.00	208,803.01	170,000.00	0.00	170,000.00	-18.6%
Interest		8660	1,657,482.58	61,301.70	1,718,784.28	1,173,038.00	56,962.00	1,230,000.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	256,118.00	256,118.00	0.00	330,493.00	330,493.00	29.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	4,978,899.86	4,978,899.86	0.00	4,686,513.00	4,686,513.00	-5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	484,079.80	0.00	484,079.80	386,144.00	0.00	386,144.00	-20.2%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	4.17	0.00	4.17	4.00	0.00	4.00	-4.1%
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	393,614.19	737,500.38	1,131,114.57	103,522.00	526,019.00	629,541.00	-44.3%
Tuition		8710	444,383.00	0.00	444,383.00	462,856.00	0.00	462,856.00	4.2%
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		143,176.00	143,176.00		139,640.00	139,640.00	-2.5%
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%
RCC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,199,565.78</b>	<b>6,174,995.94</b>	<b>9,374,561.72</b>	<b>2,870,564.00</b>	<b>5,739,627.00</b>	<b>8,610,191.00</b>	<b>-8.2%</b>
<b>TOTAL REVENUES</b>			<b>173,908,373.70</b>	<b>69,711,686.56</b>	<b>243,620,060.26</b>	<b>169,138,501.00</b>	<b>62,802,439.00</b>	<b>231,940,940.00</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	77,178,930.53	22,476,793.76	99,655,724.29	75,517,429.00	22,174,436.00	97,691,865.00	-2.0%
Certificated Pupil Support Salaries		1200	5,376,669.94	1,326,278.29	6,702,948.23	5,332,621.00	1,378,137.00	6,710,758.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,980,959.91	3,080,989.68	12,061,949.59	8,856,189.00	3,389,637.00	12,245,826.00	1.5%
Other Certificated Salaries		1900	740,238.13	550,971.67	1,291,209.80	760,257.00	301,241.00	1,061,498.00	-17.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>92,276,798.51</b>	<b>27,435,033.40</b>	<b>119,711,831.91</b>	<b>90,466,496.00</b>	<b>27,243,451.00</b>	<b>117,709,947.00</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	508,220.16	7,241,787.09	7,750,007.25	434,638.00	7,509,224.00	7,943,862.00	2.5%
Classified Support Salaries		2200	8,927,835.99	7,004,549.78	15,932,385.77	8,684,580.00	7,048,381.00	15,732,961.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,971,331.90	1,377,271.98	3,348,603.88	2,023,850.00	1,422,867.00	3,446,717.00	2.9%
Clerical, Technical and Office Salaries		2400	8,067,400.17	3,452,489.91	11,519,890.08	7,734,026.00	3,562,095.00	11,296,121.00	-1.9%
Other Classified Salaries		2900	281,272.14	15,029.11	296,301.25	286,611.00	6,308.00	292,919.00	-1.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,756,060.36</b>	<b>19,091,127.87</b>	<b>38,847,188.23</b>	<b>19,163,705.00</b>	<b>19,548,875.00</b>	<b>38,712,580.00</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,554,848.12	2,184,074.46	9,738,922.58	7,725,538.00	2,244,734.00	9,970,272.00	2.4%
PERS		3201-3202	2,762,933.90	2,148,370.06	4,911,303.96	2,645,365.00	2,040,110.00	4,685,475.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	2,667,879.43	1,611,344.28	4,279,223.71	2,802,355.00	1,591,840.00	4,394,195.00	2.7%
Health and Welfare Benefits		3401-3402	12,327,225.94	5,073,203.71	17,400,429.65	12,542,360.00	5,117,539.00	17,659,899.00	1.5%
Unemployment Insurance		3501-3502	60,145.66	27,924.16	88,069.82	337,489.00	135,040.00	472,529.00	436.5%
Workers' Compensation		3601-3602	1,846,237.84	760,554.82	2,606,792.66	0.00	0.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,256,157.79	536,961.16	1,793,118.95	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	609,491.33	334,257.69	943,749.02	506,849.00	326,260.00	833,109.00	-11.7%
Other Employee Benefits		3901-3902	9,465.26	0.00	9,465.26	2,109,258.00	0.00	2,109,258.00	22184.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,094,385.27</b>	<b>12,676,690.34</b>	<b>41,771,075.61</b>	<b>28,669,214.00</b>	<b>11,455,523.00</b>	<b>40,124,737.00</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	317.03	1,522,259.11	1,522,576.14	0.00	1,940,450.00	1,940,450.00	27.4%
Books and Other Reference Materials		4200	21,322.96	204,828.80	226,151.76	43,824.00	70,543.00	114,367.00	-49.4%
Materials and Supplies		4300	1,532,986.76	3,940,309.49	5,473,296.25	3,612,317.00	9,770,077.00	13,382,394.00	144.5%
Noncapitalized Equipment		4400	1,224,367.49	3,363,384.49	4,587,751.98	376,920.00	1,052,038.00	1,428,958.00	-68.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,778,994.24</b>	<b>9,030,781.89</b>	<b>11,809,776.13</b>	<b>4,033,061.00</b>	<b>12,833,108.00</b>	<b>16,866,169.00</b>	<b>42.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	37,396.21	5,718,461.44	5,755,857.65	25,000.00	3,504,713.00	3,529,713.00	-38.7%
Travel and Conferences		5200	217,618.19	703,515.43	921,133.62	236,700.00	421,327.00	658,027.00	-28.6%
Dues and Memberships		5300	91,866.31	3,549.00	95,415.31	99,575.00	4,477.00	104,052.00	9.1%
Insurance		5400 - 5450	891,130.00	74,130.00	965,260.00	1,100,000.00	69,700.00	1,169,700.00	21.2%
Operations and Housekeeping Services		5500	4,504,717.68	9,006.38	4,513,724.06	4,630,838.00	9,843.00	4,640,681.00	2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,079,878.45	1,733,192.15	2,813,070.60	1,693,427.00	2,632,679.00	4,326,106.00	53.8%
Transfers of Direct Costs		5710	902,849.82	(902,849.82)	0.00	900,000.00	(900,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,661,860.46	3,426,797.66	5,088,658.12	2,947,057.00	5,958,476.00	8,905,533.00	75.0%
Communications		5900	361,663.38	199,977.42	561,640.80	600,513.00	39,970.00	640,483.00	14.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,748,980.50</b>	<b>10,965,779.66</b>	<b>20,714,760.16</b>	<b>12,233,110.00</b>	<b>11,741,185.00</b>	<b>23,974,295.00</b>	<b>15.7%</b>



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	79,780.00	79,780.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,651.11	3,695,312.05	3,702,963.16	15,649.00	197,582.00	213,231.00	-94.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	164,335.87	164,335.87	0.00	50,000.00	50,000.00	-69.6%
Equipment Replacement		6500	0.00	45,303.93	45,303.93	0.00	1,174,450.00	1,174,450.00	2492.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,651.11</b>	<b>3,984,731.85</b>	<b>3,992,382.96</b>	<b>15,649.00</b>	<b>1,422,032.00</b>	<b>1,437,681.00</b>	<b>-64.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	7,392.00	7,392.00	0.00	7,000.00	7,000.00	-5.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	319,287.58	319,287.58	0.00	380,159.00	380,159.00	19.1%
Payments to County Offices		7142	0.00	1,220,503.84	1,220,503.84	0.00	1,266,685.00	1,266,685.00	3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		166,603.00	166,603.00		507,984.00	507,984.00	204.9%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,090.92	0.00	1,090.92	552.00	11,833.00	12,385.00	1035.3%
Debt Service									
Debt Service - Interest		7438	935,241.97	35,601.71	970,843.68	4,225,678.00	24,871.00	4,250,549.00	337.8%
Other Debt Service - Principal		7439	162,686.38	445,604.93	608,291.31	1,128,568.00	492,761.00	1,621,329.00	166.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>1,099,019.27</b>	<b>2,194,993.06</b>	<b>3,294,012.33</b>	<b>5,354,798.00</b>	<b>2,691,293.00</b>	<b>8,046,091.00</b>	<b>144.3%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,784,788.27)	1,784,788.27	0.00	(1,541,801.00)	1,541,801.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(307,171.53)	0.00	(307,171.53)	(121,145.00)	0.00	(121,145.00)	-60.6%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(2,091,959.80)</b>	<b>1,784,788.27</b>	<b>(307,171.53)</b>	<b>(1,662,946.00)</b>	<b>1,541,801.00</b>	<b>(121,145.00)</b>	<b>-60.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>152,669,929.46</b>	<b>87,163,926.34</b>	<b>239,833,855.80</b>	<b>158,273,087.00</b>	<b>88,477,268.00</b>	<b>246,750,355.00</b>	<b>2.9%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	317,105.79	0.00	317,105.79	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>317,105.79</b>	<b>0.00</b>	<b>317,105.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	0.00	60,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	106,028.00	21,906.00	127,934.00	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	1,179,218.00	1,179,218.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>166,028.00</b>	<b>1,201,124.00</b>	<b>1,367,152.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,980,448.60	259,662.57	2,240,111.17	0.00	1,124,450.00	1,124,450.00	-49.8%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>1,980,448.60</b>	<b>259,662.57</b>	<b>2,240,111.17</b>	<b>0.00</b>	<b>1,124,450.00</b>	<b>1,124,450.00</b>	<b>-49.8%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,151,753.21)	19,151,753.21	0.00	(17,472,779.00)	17,472,779.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(19,151,753.21)</b>	<b>19,151,753.21</b>	<b>0.00</b>	<b>(17,472,779.00)</b>	<b>17,472,779.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(17,020,226.82)</b>	<b>18,210,291.78</b>	<b>1,190,064.96</b>	<b>(17,472,779.00)</b>	<b>18,597,229.00</b>	<b>1,124,450.00</b>	<b>-5.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,539.14	37,216.00	1.9%
4) Other Local Revenue		8600-8799	2,688.48	2,000.00	-25.6%
5) TOTAL, REVENUES			39,227.62	39,216.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	28,591.33	42,500.00	48.6%
2) Classified Salaries		2000-2999	911.81	0.00	-100.0%
3) Employee Benefits		3000-3999	3,622.95	4,250.00	17.3%
4) Books and Supplies		4000-4999	772.23	2,000.00	159.0%
5) Services and Other Operating Expenditures		5000-5999	7,153.56	15,534.00	117.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	1,066.60	0.00	-100.0%
9) TOTAL, EXPENDITURES			42,118.48	64,284.00	52.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,890.86)	(25,068.00)	767.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,890.86)	(25,068.00)	767.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,529.25	48,638.39	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,529.25	48,638.39	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,529.25	48,638.39	-5.6%
2) Ending Balance, June 30 (E + F1e)			48,638.39	23,570.39	-51.5%
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	48,638.39	23,570.39	-51.5%
Adult Education	6390	9780	48,638.39		
Adult Education	6390	9780		23,570.39	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,620.45		
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	27,435.80		
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			59,056.25		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	9,351.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,066.60		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			10,417.86		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			48,638.39		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311	32,997.14	37,216.00	12.8%
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	3,542.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,539.14</b>	<b>37,216.00</b>	<b>1.9%</b>



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,688.48	2,000.00	-25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,688.48</b>	<b>2,000.00</b>	<b>-25.6%</b>
<b>TOTAL, REVENUES</b>			<b>39,227.62</b>	<b>39,216.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	28,591.33	40,500.00	41.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	2,000.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>28,591.33</b>	<b>42,500.00</b>	<b>48.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	840.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71.81	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>911.81</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,124.79	3,506.00	65.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	660.17	616.00	-6.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.80	128.00	764.9%
Workers' Compensation		3601-3602	483.86	0.00	-100.0%
OPEB, Allocated		3701-3702	339.33	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,622.95</b>	<b>4,250.00</b>	<b>17.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,000.00	New
Materials and Supplies		4300	772.23	1,000.00	29.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>772.23</b>	<b>2,000.00</b>	<b>159.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	66.17	1,100.00	1562.4%
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	1,344.00	New
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	7,087.39	13,090.00	84.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,153.56</b>	<b>15,534.00</b>	<b>117.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,066.60	0.00	-100.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>1,066.60</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>42,118.48</b>	<b>64,284.00</b>	<b>52.6%</b>

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,216.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,168,676.47	1,128,656.00	-3.4%
4) Other Local Revenue		8600-8799	4,496,600.55	4,471,500.00	-0.6%
5) TOTAL, REVENUES			5,671,493.02	5,600,156.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	330,228.18	362,144.00	9.7%
2) Classified Salaries		2000-2999	3,074,013.45	3,331,904.00	8.4%
3) Employee Benefits		3000-3999	1,362,647.72	1,358,328.00	-0.3%
4) Books and Supplies		4000-4999	334,279.29	283,369.00	-15.2%
5) Services and Other Operating Expenditures		5000-5999	320,247.56	247,050.00	-22.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	39,972.26	39,972.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	140,884.40	121,145.00	-14.0%
9) TOTAL, EXPENDITURES			5,602,272.86	5,743,912.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			69,220.16	(143,756.00)	-307.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			125,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			194,220.16	(143,756.00)	-174.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	462,903.07	657,123.23	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,903.07	657,123.23	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			462,903.07	657,123.23	42.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	657,123.23	513,367.23	-21.9%
Latch Key Reserve Account	9010	9780	41,309.00		
Technology Lease	9010	9780	100,000.00		
Technology Improvements	9010	9780	150,000.00		
Child Development	9010	9780	365,814.23		
Latch Key Reserve Account	9010	9780		42,759.00	
Child Development	9010	9780		470,608.23	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	992,810.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	52,935.34		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	15,572.78		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	140,577.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,957.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,215,853.08		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	392,012.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	166,717.15		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			558,729.85		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			657,123.23		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	6,216.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,216.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	1,037,204.47	953,264.00	-8.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	131,472.00	175,392.00	33.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,168,676.47</b>	<b>1,128,656.00</b>	<b>-3.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	26,451.69	21,500.00	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,470,148.86	4,450,000.00	-0.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,496,600.55</b>	<b>4,471,500.00</b>	<b>-0.6%</b>
<b>TOTAL, REVENUES</b>			<b>5,671,493.02</b>	<b>5,600,156.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	311,342.19	343,971.00	10.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,172.86	17,173.00	0.0%
Other Certificated Salaries		1900	1,713.13	1,000.00	-41.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>330,228.18</b>	<b>362,144.00</b>	<b>9.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,464,096.10	2,686,565.00	9.0%
Classified Support Salaries		2200	14,138.60	17,790.00	25.8%
Classified Supervisors' and Administrators' Salaries		2300	355,214.66	359,133.00	1.1%
Clerical, Technical and Office Salaries		2400	240,564.09	268,416.00	11.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,074,013.45</b>	<b>3,331,904.00</b>	<b>8.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,378.65	1,500.00	-36.9%
PERS		3201-3202	450,403.50	459,740.00	2.1%
OASDI/Medicare/Alternative		3301-3302	236,446.85	238,664.00	0.9%
Health and Welfare Benefits		3401-3402	481,551.78	554,484.00	15.1%
Unemployment Insurance		3501-3502	2,394.07	10,598.00	342.7%
Workers' Compensation		3601-3602	55,760.98	0.00	-100.0%
OPEB, Allocated		3701-3702	39,418.29	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	94,293.60	93,342.00	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,362,647.72</b>	<b>1,358,328.00</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	242,279.07	243,369.00	0.4%
Noncapitalized Equipment		4400	92,000.22	40,000.00	-56.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>334,279.29</b>	<b>283,369.00</b>	<b>-15.2%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,977.29	24,500.00	6.6%
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	121,160.89	75,500.00	-37.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	169,376.78	136,250.00	-19.6%
Communications		5900	6,732.60	10,800.00	60.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>320,247.56</b>	<b>247,050.00</b>	<b>-22.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,315.14	2,300.00	-0.7%
Other Debt Service - Principal		7439	37,657.12	37,672.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>39,972.26</b>	<b>39,972.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	140,884.40	121,145.00	-14.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>140,884.40</b>	<b>121,145.00</b>	<b>-14.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,602,272.86</b>	<b>5,743,912.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	125,000.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>125,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>125,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,492,491.61	4,463,000.00	-0.7%
3) Other State Revenue		8300-8599	510,868.13	465,959.00	-8.8%
4) Other Local Revenue		8600-8799	3,062,971.56	3,165,000.00	3.3%
5) TOTAL, REVENUES			8,066,331.30	8,093,959.00	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,922,965.01	2,949,307.00	0.9%
3) Employee Benefits		3000-3999	1,111,221.17	1,088,946.00	-2.0%
4) Books and Supplies		4000-4999	3,674,576.77	3,633,000.00	-1.1%
5) Services and Other Operating Expenditures		5000-5999	175,123.85	372,085.00	112.5%
6) Capital Outlay		6000-6999	65,837.00	35,706.00	-45.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	14,542.22	14,543.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	165,220.53	0.00	-100.0%
9) TOTAL, EXPENDITURES			8,129,486.55	8,093,587.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(63,155.25)	372.00	-100.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	65,837.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,837.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,681.75	372.00	-86.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,912.78	159,594.53	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,912.78	159,594.53	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,912.78	159,594.53	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	148,865.18	140,000.00	-6.0%
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	729.35	9,966.53	1266.5%
Child Nutrition	5310	9780	729.35		
Child Nutrition	5310	9780		9,966.53	
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	418,479.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,649.37		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	801,114.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	282.95		
6) Stores		9320	148,865.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,381,391.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,002,771.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	183,320.06		
4) Current Loans		9640			
5) Deferred Revenue		9650	35,705.90		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,221,797.34		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			159,594.53		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,492,491.61	4,463,000.00	-0.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,492,491.61</b>	<b>4,463,000.00</b>	<b>-0.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	510,868.13	465,959.00	-8.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>510,868.13</b>	<b>465,959.00</b>	<b>-8.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,987,729.27	3,089,000.00	3.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,412.12	20,000.00	-2.0%
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	54,830.17	56,000.00	2.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,062,971.56</b>	<b>3,165,000.00</b>	<b>3.3%</b>
<b>TOTAL, REVENUES</b>			<b>8,066,331.30</b>	<b>8,093,959.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,856,154.10	1,868,502.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	791,111.29	798,515.00	0.9%
Clerical, Technical and Office Salaries		2400	274,436.57	281,490.00	2.6%
Other Classified Salaries		2900	1,263.05	800.00	-36.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,922,965.01</b>	<b>2,949,307.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	312,906.42	313,536.00	0.2%
OASDI/Medicare/Alternative		3301-3302	194,428.25	198,715.00	2.2%
Health and Welfare Benefits		3401-3402	520,014.35	567,817.00	9.2%
Unemployment Insurance		3501-3502	2,137.14	8,878.00	315.4%
Workers' Compensation		3601-3602	47,704.68	0.00	-100.0%
OPEB, Allocated		3701-3702	34,030.33	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,111,221.17</b>	<b>1,088,946.00</b>	<b>-2.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,100.41	90,426.00	6.3%
Noncapitalized Equipment		4400	9,662.82	5,000.00	-48.3%
Food		4700	3,579,813.54	3,537,574.00	-1.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,674,576.77</b>	<b>3,633,000.00</b>	<b>-1.1%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,026.13	14,322.00	2.1%
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	118,169.13	303,920.00	157.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,024.10	44,040.00	33.4%
Communications		5900	9,904.49	9,803.00	-1.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>175,123.85</b>	<b>372,085.00</b>	<b>112.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	65,837.00	35,706.00	-45.8%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>65,837.00</b>	<b>35,706.00</b>	<b>-45.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	1,219.38	2,217.00	81.8%
Other Debt Service - Principal		7439	13,322.84	12,326.00	-7.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>14,542.22</b>	<b>14,543.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	165,220.53	0.00	-100.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>165,220.53</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,129,486.55</b>	<b>8,093,587.00</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	65,837.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			65,837.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers					
		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40					
		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			65,837.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,074,149.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	127,629.77	100,000.00	-21.6%
5) TOTAL, REVENUES			1,201,778.77	100,000.00	-91.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	317,534.65	52,824.00	-83.4%
5) Services and Other Operating Expenditures		5000-5999	904,244.45	1,937,218.00	114.2%
6) Capital Outlay		6000-6999	1,079,558.16	9,958.00	-99.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,301,337.26	2,000,000.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,099,558.49)	(1,900,000.00)	72.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,304,180.01	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			1,304,180.01	0.00	-100.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			204,621.52	(1,900,000.00)	-1028.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,039,451.42	4,244,072.94	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,039,451.42	4,244,072.94	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,039,451.42	4,244,072.94	5.1%
2) Ending Balance, June 30 (E + F1e)			4,244,072.94	2,344,072.94	-44.8%
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					
Deferred Maintenance	6205	9780	4,244,072.94		
Deferred Maintenance	6205	9780		2,344,072.94	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,338,131.74		
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	8,032.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,179,218.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,525,382.59		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	281,309.65		
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			281,309.65		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,244,072.94		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	1,074,149.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,074,149.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	127,629.77	100,000.00	-21.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>127,629.77</b>	<b>100,000.00</b>	<b>-21.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,201,778.77</b>	<b>100,000.00</b>	<b>-91.7%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,812.21	52,824.00	-51.0%
Noncapitalized Equipment		4400	209,722.44	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>317,534.65</b>	<b>52,824.00</b>	<b>-83.4%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	384,518.73	1,922,629.00	400.0%
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	519,725.72	14,589.00	-97.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>904,244.45</b>	<b>1,937,218.00</b>	<b>114.2%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	725,245.16	9,958.00	-98.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	354,313.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,079,558.16</b>	<b>9,958.00</b>	<b>-99.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,301,337.26</b>	<b>2,000,000.00</b>	<b>-13.1%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	1,304,180.01	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,304,180.01	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers					
		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,304,180.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	869,030.89	850,000.00	-2.2%
5) TOTAL, REVENUES			869,030.89	850,000.00	-2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	538,678.55	543,532.00	0.9%
3) Employee Benefits		3000-3999	188,203.39	197,737.00	5.1%
4) Books and Supplies		4000-4999	23,237.20	16,200.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	75,809.88	97,000.00	28.0%
6) Capital Outlay		6000-6999	150,181.67	500,000.00	232.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	263,455.06	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,239,565.75	1,354,469.00	9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(370,534.86)	(504,469.00)	36.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(370,534.86)	(504,469.00)	36.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,930,061.27	4,559,526.41	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,930,061.27	4,559,526.41	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,930,061.27	4,559,526.41	-7.5%
2) Ending Balance, June 30 (E + F1e)			4,559,526.41	4,055,057.41	-11.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,559,526.41	4,055,057.41	-11.1%
Capital Facilities	0000	9780	4,559,526.41		
Capital Facilities	0000	9780		4,055,057.41	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,513,096.38		
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	96,899.22		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,966.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,319.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,623,281.68		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	60,146.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,608.55		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			63,755.27		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,559,526.41		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	214,924.42	100,000.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	654,106.47	750,000.00	14.7%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>869,030.89</b>	<b>850,000.00</b>	<b>-2.2%</b>
<b>TOTAL, REVENUES</b>			<b>869,030.89</b>	<b>850,000.00</b>	<b>-2.2%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	840.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	413,076.00	440,237.00	6.6%
Clerical, Technical and Office Salaries		2400	124,762.55	103,295.00	-17.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>538,678.55</b>	<b>543,532.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,003.34	51,276.00	-1.4%
OASDI/Medicare/Alternative		3301-3302	38,061.00	39,579.00	4.0%
Health and Welfare Benefits		3401-3402	65,489.74	71,121.00	8.6%
Unemployment Insurance		3501-3502	375.04	1,631.00	334.9%
Workers' Compensation		3601-3602	8,708.34	0.00	-100.0%
OPEB, Allocated		3701-3702	6,211.85	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	17,354.08	34,130.00	96.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>188,203.39</b>	<b>197,737.00</b>	<b>5.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,448.95	12,200.00	-25.8%
Noncapitalized Equipment		4400	6,788.25	4,000.00	-41.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,237.20</b>	<b>16,200.00</b>	<b>-30.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,304.88	12,500.00	71.1%
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	12,635.36	21,500.00	70.2%
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	53,608.74	60,000.00	11.9%
Communications		5900	2,260.90	3,000.00	32.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,809.88</b>	<b>97,000.00</b>	<b>28.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,181.67	500,000.00	232.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>150,181.67</b>	<b>500,000.00</b>	<b>232.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	11,325.40	0.00	-100.0%
Other Debt Service - Principal		7439	252,129.66	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>263,455.06</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00		
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,239,565.75</b>	<b>1,354,469.00</b>	<b>9.3%</b>

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,941,245.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	163,794.43	58,000.00	-64.6%
5) TOTAL, REVENUES			9,105,039.43	58,000.00	-99.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,402.91	0.00	-100.0%
6) Capital Outlay		6000-6999	8,347,980.17	4,653,685.00	-44.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,352,383.08	4,653,685.00	-44.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			752,656.35	(4,595,685.00)	-710.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,960,829.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,749,355.62	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,211,473.38	0.00	-100.0%



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,964,129.73	(4,595,685.00)	-255.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,555.40	4,595,685.13	181.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,555.40	4,595,685.13	181.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,555.40	4,595,685.13	181.7%
2) Ending Balance, June 30 (E + F1e)			4,595,685.13	0.13	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,595,685.13	0.00	-100.0%
La Veta Modernization - District Match	0000	9780	779,960.94		
McPherson Modernization - District Match	0000	9780	858,060.26		
Canyon High Modernization - District Match	0000	9780	755,766.61		
Villa Park High Modernization - District Matc	0000	9780	301,066.43		
Crescent Intermediate Mod - District Match	0000	9780	367,505.76		
El Rancho Energy Mod - Charter Match	0000	9780	36,771.55		
Santiago Energy Modernization - District Ma	0000	9780	1,305,333.00		
El Rancho Energy State Modernization	7710	9780	191,220.58		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.13	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,752,524.78		
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	20,744.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,305,333.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			9,078,601.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	96,604.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,386,312.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			4,482,916.74		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,595,685.13		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	8,941,245.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,941,245.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	163,794.43	58,000.00	-64.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>163,794.43</b>	<b>58,000.00</b>	<b>-64.6%</b>
<b>TOTAL, REVENUES</b>			<b>9,105,039.43</b>	<b>58,000.00</b>	<b>-99.4%</b>

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,402.91	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,402.91</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,347,980.17	4,653,685.00	-44.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,347,980.17</b>	<b>4,653,685.00</b>	<b>-44.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,352,383.08</b>	<b>4,653,685.00</b>	<b>-44.3%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	5,960,829.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,960,829.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,749,355.62	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>3,749,355.62</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,211,473.38	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	801,094.71	524,000.00	-34.6%
5) TOTAL, REVENUES			801,094.71	524,000.00	-34.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	76,702.88	1,090,380.00	1321.6%
6) Capital Outlay		6000-6999	2,451,825.76	40,000.00	-98.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	15,101.04	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,543,629.68	1,130,380.00	-55.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,742,534.97)	(606,380.00)	-65.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,367,287.82	0.00	-100.0%
b) Transfers Out		7600-7629	5,832,895.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,504,591.48	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,038,984.30	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,296,449.33	(606,380.00)	-109.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,086,189.83	14,382,639.16	77.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,086,189.83	14,382,639.16	77.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,086,189.83	14,382,639.16	77.9%
2) Ending Balance, June 30 (E + F1e)			14,382,639.16	13,776,259.16	-4.2%
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			14,382,639.16	13,776,259.16	-4.2%
Kelly Field Refurbishment	0000	9780	800,000.00		
Anaheim Hills School Site Project	0000	9780	1,000,000.00		
Yorba - Grounds	0000	9780	61,680.00		
Williams Repair	0000	9780	20,935.00		
Energy Lease Funds	0000	9780	2,495,185.00		
Special Reserve - Capital Projects	0000	9780	10,004,839.16		
Kelly Field Refurbishment	0000	9780		800,000.00	
Energy Lease Funds	0000	9780		2,495,185.00	
Special Reserve - Capital Projects	0000	9780		10,481,074.16	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,416,412.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	364,187.49		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,827,973.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,445,109.09		
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			18,053,682.37		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,365,401.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,305,641.71		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,671,043.21		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,382,639.16		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	172,577.17	188,000.00	8.9%
Interest		8660	530,545.32	336,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	97,972.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>801,094.71</b>	<b>524,000.00</b>	<b>-34.6%</b>
<b>TOTAL, REVENUES</b>			<b>801,094.71</b>	<b>524,000.00</b>	<b>-34.6%</b>

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

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

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,314.92	1,021,880.00	23582.5%
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	72,387.96	68,500.00	-5.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>76,702.88</b>	<b>1,090,380.00</b>	<b>1321.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,451,825.76	40,000.00	-98.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,451,825.76</b>	<b>40,000.00</b>	<b>-98.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	368.31	0.00	-100.0%
Other Debt Service - Principal		7439	14,732.73	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>15,101.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,543,629.68</b>	<b>1,130,380.00</b>	<b>-55.6%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	60,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	3,307,287.82	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,367,287.82</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	5,832,895.00	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,832,895.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	10,504,591.48	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>10,504,591.48</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>8,038,984.30</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,501,997.57	2,198,000.00	-51.2%
5) TOTAL, REVENUES			4,501,997.57	2,198,000.00	-51.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,547,960.64	2,679,468.00	5.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,547,960.64	2,679,468.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,954,036.93	(481,468.00)	-124.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,954,036.93	(481,468.00)	-124.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,148,960.85	7,102,997.78	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,148,960.85	7,102,997.78	38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,148,960.85	7,102,997.78	38.0%
2) Ending Balance, June 30 (E + F1e)			7,102,997.78	6,621,529.78	-6.8%
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			7,102,997.78		
d) Unappropriated Amount				6,621,529.78	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,490,134.00		
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	14,746.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	598,117.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,102,997.78		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,102,997.78		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	264,295.45	225,000.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,237,702.12	1,973,000.00	-53.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,501,997.57	2,198,000.00	-51.2%
<b>TOTAL, REVENUES</b>			4,501,997.57	2,198,000.00	-51.2%
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	2,307,960.64	2,309,468.00	0.1%
Other Debt Service - Principal		7439	240,000.00	370,000.00	54.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			2,547,960.64	2,679,468.00	5.2%
<b>TOTAL, EXPENDITURES</b>			2,547,960.64	2,679,468.00	5.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,104,665.85	0.00	-100.0%
5) TOTAL, REVENUES			3,104,665.85	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	145,983.00	146,856.00	0.6%
3) Employee Benefits		3000-3999	42,477.85	39,973.00	-5.9%
4) Books and Supplies		4000-4999	1,582.98	3,500.00	121.1%
5) Services and Other Operating Expenses		5000-5999	1,539,932.64	1,236,000.00	-19.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,729,976.47	1,426,329.00	-17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,374,689.38	(1,426,329.00)	-203.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			1,374,689.38	(1,426,329.00)	-203.8%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	7,321,263.51	8,695,952.89	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,321,263.51	8,695,952.89	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			7,321,263.51	8,695,952.89	18.8%
2) Ending Net Assets, June 30 (E + F1e)			8,695,952.89	7,269,623.89	-16.4%
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	8,695,952.89	7,269,623.89	-16.4%
Workers' Compensation	0000	9780	8,695,952.89		
Workers' Compensation	0000	9780		7,269,623.89	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,930,632.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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	23,242.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67,918.85		
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			10,121,794.17		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,425,213.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	628.22		
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			1,425,841.28		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			8,695,952.89		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	380,364.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,724,300.96	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,104,665.85</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,104,665.85</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,483.00	93,486.00	0.0%
Clerical, Technical and Office Salaries		2400	52,500.00	53,370.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>145,983.00</b>	<b>146,856.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,260.18	16,953.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	9,862.73	10,088.00	2.3%
Health and Welfare Benefits		3401-3402	6,396.15	6,587.00	3.0%
Unemployment Insurance		3501-3502	103.39	441.00	326.5%
Workers' Compensation		3601-3602	2,394.12	0.00	-100.0%
OPEB, Allocated		3701-3702	1,678.78	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,782.50	5,904.00	23.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,477.85</b>	<b>39,973.00</b>	<b>-5.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	428.50	1,500.00	250.1%
Noncapitalized Equipment		4400	1,154.48	2,000.00	73.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,582.98</b>	<b>3,500.00</b>	<b>121.1%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	89,611.00	25,000.00	-72.1%
Insurance		5400-5450	516,465.00	525,000.00	1.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	933,856.64	686,000.00	-26.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,539,932.64</b>	<b>1,236,000.00</b>	<b>-19.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,729,976.47</b>	<b>1,426,329.00</b>	<b>-17.6%</b>

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(898,031.30)	90,000.00	-110.0%
5) TOTAL, REVENUES			(898,031.30)	90,000.00	-110.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,182,654.74	588,503.00	-92.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,182,654.74	588,503.00	-92.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,080,686.04)	(498,503.00)	-94.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	94,765,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,765,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			85,684,313.96	(498,503.00)	-100.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	13,550,427.12	99,234,741.08	632.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,550,427.12	99,234,741.08	632.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			13,550,427.12	99,234,741.08	632.3%
2) Ending Net Assets, June 30 (E + F1e)			99,234,741.08	98,736,238.08	-0.5%
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	99,234,741.08	98,736,238.08	-0.5%
OPEB Bond Proceeds	0000	9780	92,476,052.26		
Santiago RMCO Payments	0000	9780	62,160.00		
Santiago RMCO Already Retired	0000	9780	158,139.00		
Santiago Retiree Benefits	0000	9780	258,691.93		
RMCO Leadership Retiree Payments	0000	9780	25,500.00		
RMCO Leadership Already Retired	0000	9780	65,005.80		
RMCO #2 Retiree Payments	0000	9780	52,706.00		
RMCO #2 Already Retired	0000	9780	153,717.20		
RMCO #1 Retiree Payments	0000	9780	591,110.00		
RMCO #1 Already Retired	0000	9780	406,895.00		
Retiree Waivers	0000	9780	1,213,044.15		
Retiree Benefits	0000	9780	3,771,719.74		
OPEB Bond Proceeds	0000	9780		92,476,052.26	
Santiago RMCO Payments	0000	9780		65,160.00	
Santiago RMCO Already Retired	0000	9780		116,304.00	
Santiago Retiree Benefits	0000	9780		259,767.71	
RMCO Leadership Retiree Payments	0000	9780		25,500.00	
RMCO Leadership Already Retired	0000	9780		40,800.00	
RMCO #2 Retiree Payments	0000	9780		52,706.00	



Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
RMCO #2 Already Retired	0000	9780		91,764.40	
RMCO #1 Retiree Payments	0000	9780		591,110.00	
RMCO #1 Already Retired	0000	9780		291,736.00	
Retiree Waivers	0000	9780		867,692.89	
Retiree Benefits	0000	9780		3,857,644.82	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,388,642.37		
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	92,476,052.26		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,444.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,353,216.41		
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			99,235,355.07		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	613.99		
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			613.99		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			99,234,741.08		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	518,771.38	90,000.00	-82.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,293,320.50)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,876,517.82	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(898,031.30)</b>	<b>90,000.00</b>	<b>-110.0%</b>
<b>TOTAL, REVENUES</b>			<b>(898,031.30)</b>	<b>90,000.00</b>	<b>-110.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,182,654.74	588,503.00	-92.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,182,654.74</b>	<b>588,503.00</b>	<b>-92.8%</b>
<b>TOTAL, EXPENSES</b>			<b>8,182,654.74</b>	<b>588,503.00</b>	<b>-92.8%</b>

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	94,765,000.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			<b>94,765,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d)			<b>94,765,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

# 4 UNIVERSITY OF TERMS

ADA (Average Daily Attendance) -

AB 1200 -

Accrual Basis Accounting -

Ad Valorem Taxes -

Apportionment -

Appropriation Bill -

Appropriation For Contingencies -

Assessed Valuation or Assessed Value -

Attendance Reports -

**Categorical Aid -**

**CBEDS (California Basic Education Data System) -**

**CBEST (The California Basic Education Skills Test) -**

**Certificated Personnel -**

**Classified Personnel -**

**Class-Size Penalties -**

**Base Revenue Limit -**

**Basic Aid -**

**Benefit Assessment Districts -**

**Bonded Indebtedness -**

**Concurrently Enrolled -**

**Consumer Price Index (CPI) -**

**Cost-of-Living Adjustment (COLA) -**

**Credentialed Teacher -**

**Criteria and Standards -**

**Declining Enrollment Adjustment -**

**Deficit Factor -**

**Economic Impact Aid (EIA) -**

**Encroachment -**

**Encumbrances -**



**Equalization Aid -**

**ERAF (Education Revenue Augmentation Fund) –**

**Fact-finding -**

**Forest Reserve Funds -**

**Full-Time Equivalent (FTE) -**

**Gann Spending Limit -**

**General Obligation Bonds -**

**Gifted and Talented Education (GATE) -**

**High Revenue Districts -**

**Implicit Price Deflator -**

Indirect Expense and Overhead -

Leveling Up -

Mandated Costs -

Individualized Education Program (IEP) -

Maintenance Assessment Districts -

Maintenance Factor -

Least Restrictive Environment -

Miscellaneous Funds -

Leveling Down -

Necessary Small School -

Parcel Tax -

Proposition 13 -

PERB (Public Employment Relations Board) -

Proposition 98 -

Permissive Override Tax -

PERS (Public Employees' Retirement System) -

PL81-874 -

"Test 1" -

PL94-142 -

"Test 2" -

Prior Year's Taxes -

"Test 3" -

Reserves -

Revenue Limit -

Purchase Order -

Revolving Cash Funds -

Reduction-in-Force (RIF) -

ROC/P (Regional Occupational Center or Program) -

SB 90 -

SB 813 -

Slippage -

Scope of Bargaining -

Squeeze Formula -

Secured Roll -

State Allocation Board (SAB) -

Serrano Decision -

State School Fund -

STRS -

Subventions -

Title II -

Sunset -

Supplemental Roll -

Unencumbered Balance -

Test 1/Test 2/Test 3 -

Unsecured Roll -

Unduplicated Count -

Waivers -

Title I -

