



# **Napa Valley Unified School District**

## **Fiscal Review and Multiyear Projection**

May 5, 2008

Joel D. Montero  
Chief Executive Officer





**CSIS California School Information Services**

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May 5, 2008

John P. Glaser, Superintendent  
Napa Valley Unified School District  
2425 Jefferson Street  
Napa, California 94558

Dear Superintendent Glaser,

In October 2007, the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for a fiscal review and multiyear projection with the Napa Valley Unified School District. The agreement specified the following:

1. The district provides salary compensation to all its employee groups based upon a formula defined as the Cost of Living Allowance (COLA) minus one percent at the beginning of each fiscal year. The computation of this formula includes each employee group receiving a distribution or percentage of the total unrestricted expenditures of the general fund budget. Any variances in this percentage distribution are reconciled at year end.

The district is requesting the team to conduct an in-depth review of the district's 2007-08 general fund budget and complete a multiyear financial projection for the current and two subsequent fiscal years. The team shall utilize FCMAT's Budget Explorer v.2.0 Multiyear Financial Projection software to complete this component of the work. The MYFP should include the multiyear fiscal impact of the district's current salary formula.

2. The district currently sponsors five charter schools within the district boundaries. The team shall analyze the current charter agreements and provide an analysis to determine if the district is recovering the maximum allowable costs or fees for providing services under the law.

The attached final report contains the study team's findings with regard to the above areas of review. We appreciate the opportunity to serve you, and we extend our thanks to all the staff of the Napa Valley Unified School District.

Sincerely,

Joel D. Montero  
Chief Executive Officer

**FCMAT**

Joel D. Montero, Chief Executive Officer

1300 17<sup>th</sup> Street - CITY CENTRE, Bakersfield, CA 93301-4533 • Telephone 661-636-4611 • Fax 661-636-4647  
422 Petaluma Blvd North, Suite. C, Petaluma, CA 94952 • Telephone: 707-775-2850 • Fax: 707-775-2854 • [www.fcmat.org](http://www.fcmat.org)  
Administrative Agent: Larry E. Reider - Office of Kern County Superintendent of Schools



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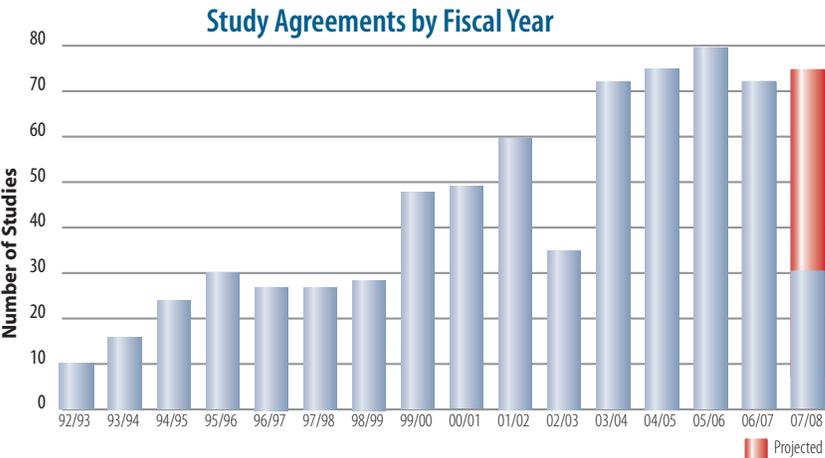
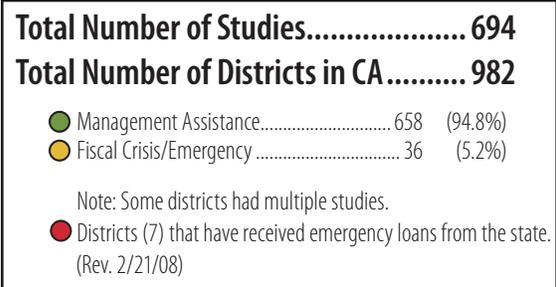
# Foreword

## FCMAT Background

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in accordance with Assembly Bill 1200 in 1992 as a service to assist local educational agencies in complying with fiscal accountability standards.

AB 1200 was established from a need to ensure that local educational agencies throughout California were adequately prepared to meet and sustain their financial obligations. AB 1200 is also a statewide plan for county offices of education and school districts to work together on a local level to improve fiscal procedures and accountability standards. The legislation expanded the role of the county office in monitoring school districts under certain fiscal constraints to ensure these districts could meet their financial commitments on a multiyear basis. AB 2756 provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans. These include comprehensive assessments in five major operational areas and periodic reports that identify the district’s progress on the improvement plans.

Since 1992, FCMAT has been engaged to perform nearly 700 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides professional development training. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The agency is guided under the leadership of Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.





## Introduction

The Napa Valley Unified School District serves approximately 17,400 students in grades K-12. The district has 32 schools located on 28 sites. This includes 22 elementary schools, five middle schools, four high schools and an adult school. Approximately 23% of the student population are English language learners. In the 2006-07 fiscal year, the district had 963 teaching staff and just over 708 classified staff. The district is overseen by a seven-member Governing Board.

In August 2007, the Fiscal Crisis and Management Assistance Team (FCMAT) received a request for a fiscal review of the district. A multiyear projection also was requested. A later amendment to the study agreement provided for a technology services review. As defined in the study agreement between FCMAT and the district, the scope of the work to be performed is as follows:

1. The district provides salary compensation to all its employee groups based upon a formula defined as the Cost of Living Allowance (COLA) minus one percent at the beginning of each fiscal year. The computation of this formula includes each employee group receiving a distribution or percentage of the total unrestricted expenditures of the general fund budget. Any variances in this percentage distribution are reconciled at year end.

The district is requesting the team to conduct an in-depth review of the district's 2007-08 general fund budget and complete a multiyear financial projection for the current and two subsequent fiscal years. The team shall utilize FCMAT's Budget Explorer v.2.0 Multiyear Financial Projection software to complete this component of the work. The MYFP should include the multiyear fiscal impact of the district's current salary formula.

2. The district currently sponsors five charter schools within the district boundaries. The team shall analyze the current charter agreements and provide an analysis to determine if the district is recovering the maximum allowable costs or fees for providing services under the law.
3. Review the organizational structure and staffing of the district's technology services department and provide recommendations for improvement, as necessary.
4. Review the district's delivery of administrative and instructional technology services and provide recommendations for improvement, as necessary.

## Study Team

The FCMAT study team was composed of the following members:

Michelle Plumbtree  
Chief Management Analyst  
Fiscal Crisis and Management  
Assistance Team  
Petaluma, California

Andrew Prestage  
Management Analyst  
Fiscal Crisis and Management  
Assistance Team  
Bakersfield, California

Laura Haywood  
Public Information Specialist  
Fiscal Crisis and Management  
Assistance Team  
Bakersfield, California

Linda Grundhoffer  
FCMAT Consultant  
Danville, California

Margaret Rosales  
FCMAT Consultant  
Kingsburg, California

Greg Lindner\*  
Director of Technology Services  
Elk Grove Unified School District  
Elk Grove, California

\*As a member of this study team, this consultant was not representing his employer, but was working solely as an independent consultant for FCMAT.

## Study Guidelines

FCMAT visited the district in November 2007 and in January 2008 to conduct interviews, collect data and review documentation. This report is the result of those activities and is divided into the following sections:

- Executive Summary
- 2007-08 Preliminary Budget Review
- Components of Unrestricted Ending Fund Balance
- Multiyear Financial Projection
- Salary Settlements, AB 1200, and Collective Bargaining Agreements
- Comparative Analysis
- GASB 45
- Vacation Liability
- Charter Schools
  - Charter School Oversight
  - Charter Schools and Proposition 39
  - Charter Schools and Other Operating Services
- Technology
  - Organizational Structure and Staffing
  - Provision of Services

## Executive Summary

### 2007-08 Budget and Multiyear Financial Projections

FCMAT reviewed all the district's funds by resource to identify trends and formulate questions about the current status of accounts. This allowed FCMAT to project the funds in two subsequent years. There were few questions or concerns regarding the general fund. Some budget areas or priorities the district should consider adjusting include self-insurance funds, step and column costs, and carryover in special education.

The adopted budget is developed with several unrestricted fund balance components even though those dollars will be spent in the same fiscal year. Setting aside large reserves at the time of budget adoption rather than budgeting expenditures in the appropriate expenditure budgets can lead to a misrepresented budget and the required calculations not being done appropriately. As the budget should represent the plan for the year, dollars should be budgeted in the specific expenditure category rather than in a reserve. Some of the reserves FCMAT has recommended to be budgeted differently in the future include:

- General reserve
- Retiree benefit/vacation liability
- Reserve for formula adjustment
- Self-insurance for workers' compensation fund transfer
- Noncategorical carryover
- CSR, 9<sup>th</sup> grade

### Multiyear Financial Projection Summary

#### Unrestricted General Fund

Description	Base year 2007-08	Year 1 2008-09	Year 2 2009-10
Total Revenues	87,223,130	84,658,373	87,015,198
Total Expenditures	78,926,828	80,290,063	82,931,604
Excess (Deficiency)	8,296,302	4,368,310	4,083,594
Total Other Sources/Uses	(11,963,984)	(13,485,881)	(13,354,207)
Net Increase/Decrease	(3,667,682)	(9,117,571)	(9,270,613)
Beginning Balance	11,072,057	7,404,375	(1,713,196)
Ending Balance	7,404,375	(1,713,196)	(10,983,809)
Reserved Balances	50,000		
Revolving Cash	15,000	15,000	15,000
Stores	228,927	228,927	228,927
General Reserve	50,000		
3% Reserve	3,756,300	3,788,716	3,865,484

Description	Base year 2007-08	Year 1 2008-09	Year 2 2009-10
Other designated	2,248,680	2,248,680	2,248,680
Undesignated	1,055,468		
Negative Shortfall		(7,994,519)	(17,341,900)

FCMAT has developed a multiyear financial projection (MYFP) reflecting that the district will be able to maintain the state-required reserve of 3% in 2007-08, but not in 2008-09 or 2009-10. These projections are based on assumptions listed later in the report, but do not include any negotiations settlements other than the negotiated formula with the certificated bargaining unit in 2007-08 and 2009-10. The MYFP assumes that the district will continue to operate in the same manner with the ongoing costs currently in place. This includes the costs of step-and-column adjustments, the negotiated formula with the certificated bargaining unit, utilities and other ongoing expenditures such as encroachment from special education and transportation. It is also assumed that the district will continue to carry over significant balances in some categorical programs just as in past years. Salary increases and/or health and benefit increases, as well as any other increased expenditures, would significantly affect the ending fund balance.

The Governor's 2008-09 budget proposal includes severe cuts to education, and those proposed cuts have been included in the multiyear projection that FCMAT has produced. As the state budget continues to be developed and further revised, the district will need to update its projections accordingly. Although the budget proposal may evolve from its present form, FCMAT's policy is to provide a conservative projection in the absence of an approved state budget.

## **Salary Settlements, AB 1200, and Collective Bargaining Agreements**

FCMAT reviewed the three collective bargaining agreements with:

- Napa Valley Educators' Association
- Napa Association of Pupil Services (itinerant certificated speech and language specialists and psychologists)
- California School Employees Association

All three agreements mention a salary formula, although it is titled differently in each agreement. The documentation for the formula(e) is outdated and unclear. In 1986, the association and the district jointly determined that the district's commitment to the certificated salary schedule was 61.83% of various revenues, including:

1. Revenue limit funds
2. Local taxes

3. P181-874 funds
4. Unduplicated monies
5. Special Education Master Plan funds
6. Miller-Unruh funds
7. 10<sup>th</sup> grade counseling funds
8. Interest on most savings
9. Interagency ROP funds

Expenses that are then to be subtracted from the resulting amount include:

- Salary and statutory benefits, except for workers' compensation
- Health/welfare
- Golden handshake payments
- Retiree benefits

Any money left over from the calculation is then used to adjust the salary schedule by no less than the COLA less 1%. The certificated association has agreed to an adjustment to the schedule of no more than the COLA plus 1% in any given year.

The formula percentage was changed through negotiations in 2006-07 from 61.83% to 62.30% to cover the increase in health benefits.

Although conversations, clarifications, and changes regarding the formula appear to be handled cooperatively, there appears to be little documentation or signed minutes noting any agreements. These agreements need to be formalized to document what each agreement entails, including any changes from year to year. A single document containing all updates and agreements is essential and alleviates the need to review individual documented changes to fully understand what the formula represents.

FCMAT reviewed the district's documentation and spreadsheets of formula calculations. From that, FCMAT developed a different format and spreadsheet to simplify the calculation. The FCMAT team met with the district on the updated format and spreadsheet and it was agreed that the simplified formula and narrative did not change the interpretation of the agreement, but would simplify the process and help participants to understand what the formula entailed. The district should consider revising the current collective bargaining agreement formula language and worksheets in each of the negotiated union agreements to this simplified calculation.

The negotiations formula does not include all certificated salaries or salary components, such as worker's compensation. Although the expectation is for 62.30% of all expenditures to be used for certificated salaries, not all certificated salaries are part of the

calculation. Examples include district-sponsored elementary school music program certificated positions, certificated technology teachers, reading support teachers, and categorically funded positions except for continuation education, community day school, and special education. Yet, all of these expenditures will increase through implementation of the formula. All unrestricted certificated salaries should be part of the 62.30%.

Because restricted certificated salaries benefit from the 62.30%, a payback or direct charge should be paid to the district. Otherwise, the district will pick up the cost of these other positions, even though the district cannot count it toward its share of the 62.30%.

Although salary formulas are used statewide, certain concerns with the present formula should be noted. Since the current formula takes into account all new unrestricted money coming to the district from the state (COLA minus deficit), none of the new unrestricted revenue is used to fund ongoing increasing costs, such as utilities and insurance. Since the district is not growing, and most of any new unrestricted money coming to the district goes to employees, ongoing increasing operational costs must be covered by moving the costs to other resources or decreasing budgets.

FCMAT requested School Services of California (SSC) to prepare a Comparative Analysis of District Income and Expenditure (CADIE) and a Salary and Benefit Report (SABRE). Those reports are considered part of this report and have been forwarded to the district under separate cover.

## **GASB 45**

Funding retiree health and welfare benefits has been a major issue for many employers in both the private and public sectors. Few employers, such as Napa Valley USD, can fund these benefits in advance, so they use the pay-as-you-go method.

Napa Valley USD's bargaining agreements offer retiree benefits, so adherence to and compliance with these GASB statements is required. GASB requires the expense to be charged to the agency's income statement, not to pre-fund retiree healthcare plans. Although it is not necessary for an agency to contribute the full annual required amount on a cash basis each year, it is desirable to do so.

Although the district has not yet adopted a formal plan, its strategy for addressing retiree benefits obligations is to join the CalPERS PEMHCA plan at an initial amount of \$5,000. The district plans to gradually reach full funding while minimally impacting the instructional program. This strategy also allows for flexibility to move dollars from a pay-as-you-go system to fully funding the obligation.

## Charter Schools

Napa Valley USD has five charter schools:

- River Charter School
- Shearer Charter School
- Phillips-Edison Charter School
- Napa Valley Language Academy Charter School
- Stone Bridge Charter School

Average daily attendance for 2006-07 in the charter schools, excluding Stone Bridge, was 11% of the total district ADA.

All five charter schools are located in district facilities as of 2007-08. Stone Bridge has moved from the fairgrounds to share a campus with Salvador Elementary School, which changes the way oversight fees will be charged to the school by the district. The district had not yet finalized negotiations with Stone Bridge for optional services at the time of FCMAT's visit, so FCMAT's analysis is based on the remaining four charter school financial and operational agreements. The agreements provided to FCMAT had expired except the agreement with Phillips-Edison Charter School. The district should ensure that all financial and operational agreements are finalized and signed before the beginning of the next fiscal year, rather than allowing a fiscal year to begin without a signed and enforceable agreement in place.

The district has developed formulas for charging the charter schools for services provided. FCMAT reviewed operating services and fees that the district supplies and charges to the charter schools, and did not find that the charges were excessive or outside the law. The district should require the charter schools to name the district as an insured on the charter's liability insurance. The district should update the charter school agreements annually to include applicable funds on which indirect costs will be charged, and to clarify that work orders will be reimbursed to the district at their actual cost or other agreed-upon fee or method.

## Technology Department

The Technology Department performs many of its functions well. However, the decentralized management of aging computers and site management of instructional assistants hinder the district's efforts to move forward with technology. FCMAT believes that the definition and enforcement of support standards will help bridge the gap between the demand and provision for technology support services. For example, the instructional assistants are paid out of the Technology Department's budget but are supervised by the site principal. To provide a more uniform level of support and keep the department better apprised of technology issues, these staff members should report to the Director of Technology, who would work in collaboration with the school principal to meet site needs.

Although the need for technology services in the district has grown dramatically, technology staffing has not increased to meet the demand. The current estimated computer-to-technician ratio is 1 technician to 1,250 computers. The average K-12 organization typically has a ratio between 1:750 and 1:1000 depending on the available tools and age of computers. To address this issue, the district should establish formal staffing formulas to provide guidance for staffing that will adequately meet the district's technology needs with reasonable response times. Sites should be allowed to add staff beyond these minimums, however, all technology staff should report to the Director of Technology.

The current practice of the Technology Department is that district-sponsored support stops at the jack in the wall in terms of ongoing equipment replacement, support and maintenance. All other hard costs are borne by the site. This results in varying levels of equipment and ages of computers from one site to another, depending on how the principal prioritizes technology. The district should develop and fund minimum standards for technology. Minimum technology standards should apply to every classroom that is connected to the network, as well as labs. There should be a designated number of labs for each school level (elementary, middle, and high school). The district should set up a capital replacement fund to refresh or replace all computers five years old or older each year following the minimum standards set.

## 2007-08 Preliminary Budget Review

One of the unique characteristics of fund accounting, as compared with commercial accounting, is the use of budgetary accounts. These accounts project the amount to be received and expended in a specific period of time to carry out the educational agency's goals. Budgetary accounts allow for comparisons between projections and what has actually occurred during the year.

Governmental Accounting Standards Board (GASB) Statement 34, which applies to both state and local governments, changed the way budget information is reported in year-end audited financial statements. Agencies previously reported only the final budget and the results of financial transactions. Under GASB 34, the budgetary comparison must include the original budget, the final budget, and the results of financial operations for the general and major special revenue funds.

Napa Valley Unified School District (Napa Valley USD) presented a balanced adopted budget for the 2007-08 fiscal year, including anticipated salary increases and maintaining current expenditures. There were few significant changes from the prior year.

Issues affecting the Napa Valley USD budget include shifting enrollment both from grade level to grade level and from area to area in the district. Elementary enrollment is declining (other than in the city of American Canyon) while the high schools are facing an enrollment increase. High school campuses are being impacted by the increase, although the new high school in American Canyon will alleviate some of the problem. To address some of these issues the district has formed a Facilities and Program Task Force to develop a facilities and program master plan for the effective and efficient use of district facilities and establish district direction for programs that support diverse student populations, and parent and school choice.

The district entered Program Improvement status in 2006-07. This has required instructional changes and redirection of some categorical funding. These funds will need to continue to be monitored to ensure the implementation of the district's LEA plan.

FCMAT reviewed all the district's funds by resource to identify trends and formulate questions about the current status of accounts. That review allowed FCMAT to project the funds in two subsequent years. There were few questions and/or concerns regarding the general fund. Listed below are areas that the district should consider adjusting in terms of budget and/or priority.

Self-insurance Funds: In 2006-07 the district transferred \$1.4 million from its ending fund balance into the self-insurance fund. For 2007-08, the district has budgeted an additional \$1.4 million: \$500,000 for property and liability and \$900,000 for workers' compensation. In prior years the district had suspended the transfer of funds for this

purpose, and the insurance funds became severely depleted. With the transfers into the self-insurance fund in 2006-07 and 2007-08, the necessary reserves can be set aside to fully fund the programs. FCMAT has used the assumption that the \$1.4 million transfer will continue in future years, as there is no information stating otherwise. The district should develop a strategy of funding the self-insurance funds rather than transferring money when it is available. The district should have a plan to keep the program fully funded and make that a stated priority in budget development, even if budget adjustments might be necessary to maintain those funds at a level that would fund potential claims if necessary, rather than just setting funds aside in a “good” year. In the past, transfers had been suspended when a budget crisis existed, but doing so has an extremely harmful and negative impact on future years.

Step and Column: FCMAT analyzed step and column for certificated and classified positions based on 2006-07 full-time equivalents (FTEs) and calculated a 1.8% estimate, which FCMAT used in the multiyear projection produced as part of this report. The district uses a 1.25% step and column amount based on its calculation several years ago. That percentage can vary year to year based on the population and years of experience of the teaching staff. FCMAT did not specifically verify the .75% step and column that the district uses for classified staffing, and used the same amount.

Carryover in Special Education: Resource 6500, State Special Education, reflected a \$334,867.42 carryover from 2006-07 to 2007-08. Reflecting carryover in this program is a concern because the special education program encroaches on the general fund, meaning that a contribution from the unrestricted side of the budget was necessary to cover all costs in the program. The \$334,867.42 carryover in 2007-08 means that the contribution was higher than it needed to be to balance the program in 2006-07. Thus, unrestricted funds were moved to a program where they were not necessary for that specific year. Also, the 2007-08 encroachment and subsequent contribution will be less because the carryover will balance part of the encroachment.

## Recommendations

*The district should:*

1. Develop a strategy for funding the self-insurance funds. Plan to keep the program fully funded and make that a stated priority as part of budget development.
2. Analyze step and column for certificated and classified employees. Perform calculations every two years to ensure that the budgeted amount is based on actual employee movement from year to year.
3. Ensure that contributions to restricted programs cover only the amount by which expenses exceed revenue.

## Components of Unrestricted Ending Fund Balance

In governmental funds, the difference between assets and liabilities is reported as fund balance, which is divided into reserved and unreserved portions. The reserved fund balance is the portion that is unavailable for expenditure or is legally segregated for a specific future use. For example, stores, prepaid expenditures and revolving cash are not available for discretionary spending, so the portion of the ending fund balance that is attributed to those items must be reserved. The remaining amount of fund balance is unreserved and is separated into designated and undesignated portions.

The state requires governing boards to designate a reserve for economic uncertainty, which for Napa Valley USD is 3%. Boards can designate other specific balances for intended uses such as equipment replacement or potential salary increases. Any remaining amounts after designations are considered undesignated, unappropriated fund balance.

One common practice that can affect the general fund budget is to designate specific portions of fund balance for specific purposes when closing the books. However, except in certain circumstances, it is not common to continue reflecting those fund balances when adopting the next year's budget. While it may make sense to set aside fund balances at the time of unaudited actuals to ensure they are designated correctly in the next year's budget, setting aside large reserves at the time of budget adoption rather than budgeting them in the appropriate expenditure budgets can lead to misrepresentation of the budget and the required calculations not being done appropriately, such as the routine repair and maintenance calculation that is based on expenditures, transfers out and other uses at the time of budget adoption. The budget should represent the plan for the year, and if dollars will be used in a specific category, they should be budgeted in the expenditure category rather than in a reserve.

Many school districts find themselves with a higher-than-forecasted ending fund balance when the books are closed. As a result, many stakeholders such as the unions, board members, and others want an explanation of the "extra" money. Reserves sometimes reflect dollars received late in the year from categorical programs or block grants that may not be expended because of lack of purchasing time. Equipment purchases planned for one year but delayed until the next leave dollars in the reserve, as do other long lead time purchases. Dollars that will be needed for salary settlements for union contracts that have not been settled or where a retro check is owed but not yet paid will also show as part of the reserve. If these dollars are not set aside in a specific reserve when closing the books, they could be erroneously spent in an unanticipated category as they would flow to the unappropriated reserve.

When the budget is adopted for the next school year, the unexpended dollars from the previous year would normally be budgeted in an expenditure category, rather than again residing in a fund balance account. For example, if a district allows unrestricted school-site allocations that are unspent to be carried over by school site, the allocations would need to be set up as a designation of unrestricted fund balance at year end because they

are not to be taken away from sites and are not available for other purposes. However, these same dollars would not again show up in fund balances in the adopted budget for the next school year. The assumption has to be that the funds will be spent in the next fiscal year, unless there is a plan reflecting why they will continue to be unspent.

It is essential to explain the reserve by designating amounts. Stakeholders need to understand that while the dollars are not yet spent, they are designated for a purpose. For example, while a designation for school-site carryovers does not legally restrict the funding, it does segregate those funds and makes it easier to explain their origin.

FCMAT's concern is that the adopted budget is developed with several unrestricted fund balance components even though those dollars will be spent in the same fiscal year. This affects other calculations, such as the routine repair and maintenance account transfer, basically understating the transfer as it is calculated at the time of adopted budget only.

The following table reflects the reserves that the district has maintained in the adopted budget in past years:

<b>Historic Reserves</b>				
	<b>2007-08 Adopted Budget</b>	<b>2006-07 Adopted Budget</b>	<b>2005-06 Adopted Budget</b>	<b>2004-05 Adopted Budget</b>
Revolving Cash	\$15,000	\$15,000	\$15,000	\$15,000
Cash w/ Fiscal Agent	\$0	\$15,000	\$15,000	\$15,000
Stores	\$226,228	\$383,754	\$402,493	\$509,760
General Reserve	\$50,000	\$50,000	\$50,000	\$50,000
Designated for Economic Uncertainties	\$3,696,107	\$3,500,000	\$3,500,000	\$3,500,000
Prepaid Expenditures				\$45,461
Retiree Benefit, Vacation Liability	\$2,289,612.29	\$3,339,895	\$2,838,679	\$2,032,617
Reserve for Formula Adjustment	\$2,032,000		\$850,000	\$375,000
Self-insurance for Workers Compensation Fund Transfer	\$900,000		\$900,000	\$350,000
Noncategorical Carryover	\$759,405.54	\$850,000	\$901,082	\$2,969,639
CSR-9 <sup>th</sup> Grade	\$215,594.46			
STRS Shift			\$900,000	

The reserves set aside in Revolving Cash, Cash with Fiscal Agent, Stores, Designated for Economic Uncertainties and Prepaid Expenditures are typical and raise no questions. However, there are issues with the following reserves:

**General Reserve:** Education Code Section 42124 states: “The budget may also contain an amount to be known as the general reserve in such sum as the governing board may deem sufficient, for the next succeeding fiscal year, to meet the cash requirements to which the district’s credit may be legally extended for that portion of said next succeeding fiscal year until adequate proceeds of the taxes levied for, or apportionment of state funds made to, the district during such succeeding fiscal year are available to the district.”

Based on that definition, the district should not continue to set aside \$50,000 in the general reserve unless the Governing Board has deemed it necessary for the next fiscal year. The district was under the impression that the general reserve was mandated by the state and was unaware of the Education Code that mandates what the reserve represents.

**Retiree Benefit/Vacation Liability:** The district should consider splitting this reserve into two components, retiree benefits and vacation liability, and moving it to another fund or a liability account. This would occur via a board resolution and transfer to another fund if the board’s intent is to set these dollars aside, which is what the intent appears to be. Keeping a reserve in the general fund does not truly commit the funds and they instead appear to be “extra” money to a lay person, regardless of the intent.

Fund 17, Special Reserve for Other than Capital Outlay Projections, is used primarily to accumulate general fund monies for general operating purposes other than capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842). Monies for both retiree benefits and vacation liability could be transferred to Fund 17.

Fund 71, Retiree Benefit Fund, exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees’ retirement benefit payments, or both. This fund should only be used to account for an LEA’s irrevocable contributions to a post-employment benefit plan for which a formal trust exists. Amounts earmarked for post-employment benefits but not contributed irrevocably to a trust should be accounted for in the general fund or a special reserve fund. Because the district does not have an irrevocable trust at this time, this fund could not be used for the retiree benefits currently in the general fund reserve, but may be a consideration in the future based on GASB 45 decisions (discussed later in this report).

Vacation liability funds are currently set aside in the general fund reserve. If they are not placed in a special reserve, Fund 17, they should be transferred into a long-term liability account, specifically object 9665, compensated absences payable. This liability account

is to reflect accumulated unpaid benefits that are provided to employees, including vacation and sick leave, and sabbatical leave paid to employees on termination or retirement. However, this liability account does not include sick leave balances for which employees receive only additional service time for pension benefit purposes.

**Reserve for Formula Adjustment:** Based on the negotiated agreement, funds are set aside in an account that are later retroactively paid to employees. Because it is known that these dollars are committed to salary and benefit accounts, they should be budgeted in salary and benefit accounts rather than being set aside in a reserve. Keeping the balance in a reserve understates the budget and is not appropriate.

**Self-insurance for Workers Compensation Fund Transfer:** The amount reflected in this reserve is what is set aside when the books are closed the prior year to be moved to the self-insurance fund. The transfer usually occurs once the district fully closes the books (sometime in October or November). Since it is known at the time of budget adoption that funds will be transferred to the self-insurance fund, they should be budgeted in an interfund transfer out account, such as object 7619, Other Authorized Interfund Transfer Out, rather than being budgeted in a reserve. Keeping the balance in a reserve understates the budget and is not appropriate.

**Noncategorical Carryover:** The funds set aside in the noncategorical carryover reserve generally consist of school site carryover and some department carryover, the largest being MAA funds, from the prior year. These are generally distributed from the reserve account to the budget categories once the district fully closes the books. Since it is known at the time of budget adoption that the carryover will be distributed, the estimated amount of distribution should be budgeted in an expenditure account and not in a reserve. If the district does not want these funds spent by the sites and/or departments until the amount is no longer a projection but is the actual amount, the account code structure could be developed so that access is not given to the site or departments until the amounts are finalized. Keeping it in a reserve to restrict access understates the budget and is not appropriate.

**CSR, 9th Grade:** The reserve in 9<sup>th</sup> grade CSR consists of prior carryover that the district is utilizing to fund the encroachment portion of that program. Eventually it will be depleted and the program will truly encroach on the general fund because expenditures exceed revenues on an annual basis. The balance of the carryover should be recorded in the CSR program itself, and only at year end would a reserve exist, setting those dollars aside.

**STRS Shift:** This was a one-time occurrence in 2005-06.

## Recommendations

*The district should:*

1. Continue to set aside fund balances at the time of unaudited actuals to ensure these specific funds are correctly designated in the next year's budget.
2. Discontinue setting aside large reserves at the time of budget adoption rather than budgeting them in the appropriate expenditure categories, unless there is a plan reflecting why they will continue to be unspent.
3. Discontinue reflecting the \$50,000 general reserve in the fund balance per the Education Code.
4. Consider splitting the retiree liability/vacation liability reserve into two components, retiree benefits and vacation liability, and move these components to another fund or a liability account.
5. Budget the formula adjustment from the negotiations formula in expenditure categories rather than in a reserve since the amount is known.
6. Budget the transfer to the self-insurance fund in an Interfund Transfer Out account, such as object 7619, Other Authorized Interfund Transfer Out, rather than in a reserve account.
7. Change the practice of designating site and department carryover in a reserve rather than an expenditure account. Consider developing the account code structure in a way that does not give access to the site or departments until the amounts are finalized.
8. Budget the 9th grade CSR carryover in the program budget.



## Multiyear Financial Projection

Multiyear financial projections (MYFP) are required by AB 1200 and AB 2756 and are a part of budget and interim reports. They should be produced accurately and timely and contain the most current fiscal information available. These projections allow the district and the county to assess revenues and expenditures and help ensure that the district will be able to meet its financial obligations in the current and two subsequent fiscal years. In developing and implementing the multiyear financial projection, the district's primary objectives are to achieve and sustain a balanced budget, improve academic achievement and maintain local governance.

If a district is unable to meet its financial obligations for the current or two subsequent fiscal years, or has a qualified or negative budget certification, the county Superintendent of Schools must notify the district Governing Board and the Superintendent of Public Instruction (SPI). The county office must follow Education Code 42127.6 in assisting a school district in this situation. Assistance may include assigning a fiscal expert to advise the district on financial issues, conducting a study of the district's financial and budgetary conditions and requiring the district to submit a proposal for addressing its fiscal condition. For a district that does not meet its required reserve levels, the MYFP is designed to help the county and district formulate a plan to regain fiscal solvency and restore the required ending fund balance.

Napa Valley USD has a positive certification in 2006-07 first and second interim reports, and has again self-certified positive for the 2007-08 first interim. This means that based on current projections, the district is able to meet its financial obligations for the current and subsequent two fiscal years. These projections consider all the known assumptions that are further detailed later in this report. FCMAT agrees that the district has had a positive certification even though amounts in FCMAT's projections differ from those of the district. The district's certifications might have been different if the district had known the specifics of the governor's January budget proposal for 2008-09, but that information had not been released at the time of the district's projections.

FCMAT's projections exclude salary enhancements for any units other than certificated employees based on the salary formula, and a 1.8% estimated step-and-column movement for certificated and .75% step-and-column movement for the classified employees. The MYFP maintains staffing at the 2007-08 level.

The Governor's 2008-09 budget proposal includes severe cuts to education, and those proposed cuts have been included in the multiyear projection that FCMAT has produced. As the Governor's proposal continues to be developed and further revised, the district will need to update its projections accordingly.

FCMAT's MYFP shows that the district *will be* able to maintain the state required reserve of 3% in 2007-08, but not in 2008-09 or 2009-10. These projections are based on assumptions listed later in the report, but *do not* include *any* negotiation settlements other than the negotiated formula with the certificated bargaining unit in 2007-08 and 2009-10. Salary increases and/or health and benefit increases, as well as any other increased expenditures, would significantly affect the ending fund balance.

## Multiyear Forecast Assumptions

California school districts and county offices use many different methods and software products to prepare multiyear financial projections. The FCMAT projections for the general fund were prepared using FCMAT's Budget Explorer multiyear projection software, a Web-based forecasting tool that is available at no cost to all California school districts. FCMAT also utilized a spreadsheet in considering account expenditures and other trends from prior years. The information in both applications was then reconciled to forecast the 2008-09 and 2009-10 fiscal years based on trends and known assumptions. The final Budget Explorer projection is part of this report.

There are inherent limitations with any forecast of financial data because forecasts are based on certain criteria and assumptions rather than on exact calculations. These limitations include issues such as accuracy of baseline data, unpredictable timing of negotiations, enrollment trends, and changing economic conditions at the state, federal and local levels. Therefore, the budget forecasting model should be evaluated as a trend based on certain criteria and assumptions rather than a prediction of exact numbers. The projection should be updated throughout the year, including at least at each interim financial reporting period and before settling negotiations to maintain the most accurate and meaningful data.

To evaluate the multiyear projection, much attention is focused on the bottom line, which demonstrates the district's undesignated, unappropriated fund balance. For example, if the bottom line demonstrates a positive unappropriated fund balance, this amount may be used by the Governing Board and/or Superintendent to improve educational programs, increase employee compensation or spend in other categories. However, if the unappropriated fund balance is negative, the deficit balance is the amount by which the budget must be reduced to sustain the recommended reserve levels under AB 1200 guidelines. The projection must be viewed comprehensively, and the district must determine what compounding effects using any or all of the unappropriated fund balance will have on the projection in the current and future years. The unappropriated balance and the corresponding compound effect can be clearly determined as the years proceed.

FCMAT reviewed the district records, interviewed staff members and examined financial reports to gather the information needed for the multiyear financial projection. The review included a summary assessment of the district's 2006-07 unaudited actuals, 2007-08 adopted budget and the 2007-08 first interim budget report. The review also included a

fiscal analysis of the projected revenues, expenditures, transfers and components of the ending fund balance for the general fund. FCMAT's multiyear analysis base year utilizes the budget that FCMAT produced for 2007-08. FCMAT reviewed the district's various budget assumptions to validate the 2007-08 adopted budget and first interim report and multiyear financial projections for the two subsequent years when determining the budget to use for 2007-08 and future years.

FCMAT used the district's 2007-08 first interim report with the modifications listed previously in this report as the baseline for the enclosed MYFP, along with other district-provided data that FCMAT did not verify or audit extensively. FCMAT also reviewed the district's second interim report for additional validation. The documents that were utilized in the review process and in developing the MYFP included the following:

- 2007-08 SACS dat.file adoption budget (electronic SACS data file).
- 2006-07 SACS dat.file unaudited actuals (electronic SACS data file).
- Financial system budget reports that correspond to amounts in 2007-08 working budget.
- June 2007 budget adoption documents, all funds, including narrative/PowerPoint for board presentation for fiscal years.
- First, second and third (if required) interim reports, SACS documents, all funds, including narrative for board presentation for fiscal years 2001-02 through 2006-07.
- Unaudited actuals SACS forms, including all schedules, for fiscal years 2001-02 through 2006-07 and unaudited actual dat.file for 2005-06.
- Revenue limit worksheets, including all schedules, for fiscal years 2001-02 through 2007-08.
- Independent audit reports for 2001-02 through 2005-06.
- Long term debt schedule.
- Any district 2007-08 multiyear projections outside of the SACS multiyear format (e.g., Excel).
- Any outside review, analysis or recommendations relative to the district's financial condition.
- Information on supplemental revenue sources, such as forest reserves, impact aid, parcel taxes, foundations, redevelopment funds, general obligation bonds, etc. for fiscal years 2001-02 through 2007-08 plus the mandated cost dollars for 2006-07.
- 2006-07 actuals and 2007-08 projected general fund cash flow statements.
- Current salary proposals, both district and bargaining unit(s).
- AB1200 impact of salary settlement disclosure for all groups.
- Salary schedules and scattergram, all employee groups for 2006-07 and 2007-08.
- Collective bargaining agreements, all employee groups.
- Position control spreadsheet, district-wide summary by fund, identifying FTE, and formatted by (fund, resource and object) unrestricted and restricted totals, if available.
- District organizational chart, departmental organizational charts.

- Historical and current enrollment, by school and grade level, with charters separated.
- Enrollment projections for next five years.
- Current fiscal year CBEDS, by school and grade level.
- Staffing allocation formulas by fund, resource and grade level, if applicable, classified and certificated.
- Data regarding inter- and intra-district transfers for 2005-06, 2006-07 and 2007-08.
- Data regarding residential housing starts.
- Current student generation factor (SGF), if applicable.
- P-1, P-2 and annual ADA reports for 2001-02 through 2006-07, include charters.
- Historical and current enrollment, by charter and grade level.
- Enrollment projections for next five years (if available) by charter.
- Current fiscal year CBEDS, by charter and grade level.
- Current and prior year audit reports.
- 2006-07 Unaudited Actuals filed with CDE (SACS or alternative form).
- Actuarial report for health and welfare benefits, if required by GASB.
- Actuarial report for workers' compensation, if required by GASB.
- History of health and welfare rates, prior six years.
- Copy of district plan to address retiree benefits, if applicable.
- Copy of golden handshake provisions including cost analysis, if applicable.
- Copy of ballot language for general obligation bonds.
- Copy of COPs or other financing mechanisms for facilities funding.
- Annual developer fee justification report.
- Developer fee facilities needs analysis report.
- Facility master plan.
- Facility cash flow – all capital projects funds.
- List of surplus property.
- Report reflecting redevelopment funds.

FCMAT's budget assumptions depict conservative economic factors and estimates as outlined by School Services of California (SSC) in the Financial Dartboard produced January 2008 after the Governor's 2008-09 budget proposal. FCMAT excluded the .50% deficit on the revenue limit in 2007-08 based on updated information since that dartboard was released.

## **2007-08 General Fund**

The following chart represents the unrestricted general fund with the assumptions listed in the next section.

General Fund/County School Service Fund  
Unrestricted Resources Only  
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
<b>Revenues</b>				
Revenue Limit Sources	8010 - 8099	\$79,054,342.88	\$76,836,544.12	\$79,069,482.91
Federal Revenues	8100 - 8299	\$124,976.00	\$124,976.00	\$124,976.00
Other State Revenues	8300 - 8599	\$7,046,462.00	\$6,699,504.40	\$6,823,389.61
Other Local Revenues	8600 - 8799	\$997,349.00	\$997,349.00	\$997,349.00
<b>Total Revenues</b>		\$87,223,129.88	\$84,658,373.52	\$87,015,197.52
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$51,953,241.00	\$52,888,399.35	\$54,950,142.53
Classified Salaries	2000 - 2999	\$11,363,665.00	\$11,448,804.39	\$11,534,582.30
Employee Benefits	3000 - 3999	\$12,827,184.00	\$12,942,757.73	\$13,276,642.75
Books and Supplies	4000 - 4999	\$1,455,347.09	\$1,492,698.42	\$1,524,201.82
Services and Other Operating Expenditures	5000 - 5999	\$5,176,005.80	\$5,310,707.58	\$5,429,439.94
Capital Outlay	6000 - 6900	\$219,389.00	\$219,389.00	\$219,389.00
Other Outgo	7000 - 7299	\$37,033.00	\$38,862.43	\$40,028.30
Direct Support/Indirect Cost	7300 - 7399	(\$4,105,036.88)	(\$4,051,555.56)	(\$4,042,822.56)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		\$78,926,828.01	\$80,290,063.34	\$82,931,604.08
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$8,296,301.87	\$4,368,310.18	\$4,083,593.44
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$10,563,983.80)	(\$12,085,880.85)	(\$11,954,206.38)
<b>Total Other Financing Sources/Uses</b>		(\$11,963,983.80)	(\$13,485,880.85)	(\$13,354,206.38)
<b>Net Increase (Decrease) in Fund Balance</b>		(\$3,667,681.93)	(\$9,117,570.67)	(\$9,270,612.94)
<b>Fund Balance</b>				
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$11,072,057.10	\$7,404,375.17	(\$1,713,195.50)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$11,072,057.10	\$7,404,375.17	(\$1,713,195.50)
Ending Fund Balance		\$7,404,375.17	(\$1,713,195.50)	(\$10,983,808.44)
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$50,000.00	\$0.00	\$0.00
Revolving Cash	9711	\$15,000.00	\$15,000.00	\$15,000.00
Stores	9712	\$228,926.82	\$228,926.82	\$228,926.82
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$50,000.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		3.00%	3.00%	3.00%
Designated for Economic Uncertainties	9770	\$3,756,300.54	\$3,788,716.70	\$3,865,484.22
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$2,248,679.80	\$2,248,679.80	\$2,248,679.80
Undesignated/Unappropriated	9790	\$1,055,468.01	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$7,994,518.82)	(\$17,341,899.28)

## Multiyear Forecast Assumptions

FCMAT has focused attention on the unrestricted portion of the district's general fund budget, including the impact of general fund contributions to special education, transportation, and the 3% required ongoing and major maintenance contribution.

FCMAT's projection expended the district's restricted ending fund balance where appropriate in the future years and reduced supplies, services and equipment if necessary to remain within the projected revenue resources.

**Revenue Limit Sources:** Revenue limit sources make up the majority of the district's total general fund budgeted revenues. The revenue limit calculation is based on student ADA levels, COLA and deficit adjustments, and qualifying added or deducted amounts such as unemployment increases, PERS revenue limit adjustments and longer day/longer year amounts. Enrollment and ADA projections are based on an analysis of trends in student enrollment and ADA ratios, birth rates by ZIP code and changing enrollment levels over the past five years. FCMAT calculated the district's revenue limit for 2007-08 using the state budget information from the current SSC Dartboard with a COLA of 4.53%. In addition, the estimated statutory COLA of 4.94% was used for 2008-09 and 3.0% for 2009-10, with a deficit of 6.99% against those COLAs in both years. This is a net funded revenue limit charge of (2.40)% in 2008-09.

**Federal Revenues:** Restricted federal revenues were decreased in future years by the 2007-08 carryover balances that are included in the 2007-08 revenue, but were otherwise budgeted at the same amount as in 2007-08.

**State Revenues:** State revenues have been adjusted by a (6.5)% deficit in 2008-09 and a 3% COLA in 2009-10. This includes special education revenues from state and local sources. FCMAT did not budget for mandated cost reimbursement claim funding because these revenues have not been included in the state's proposed budget or in the projection years. The SSC Dartboard was used for lottery rates in the current and projected fiscal years. Restricted state revenues were decreased in future years by the 2007-08 carryover balances that are included in the 2007-08 revenue accounts.

All 2007-08 one-time restricted revenues were eliminated from the projected years, and all other ongoing state revenues were increased by the anticipated COLA.

**Local Revenues:** Unrestricted interest was increased in future years based on the 2007-08 SSC Dartboard.

## Expenditures

State and federal restricted expenditures were adjusted for the Consumer Price Index (CPI) and changes in student enrollment, in addition to being reduced for restricted ending balances and/or carryover that were included in the 2007-08 base year totals.

**Certificated Salaries:** Certificated salaries have been projected by including an annual 1.8% step-and-column adjustment with *no other adjustments* for salary enhancements other than the certificated negotiations formula being included in 2009-10. The projection years reflect the ongoing cost of the current contract.

**Classified Salaries:** Classified salaries have been projected with a .75% step-and-column adjustment. *No other adjustments* were included for salary enhancements since those are determined by local negotiations.

**Employee Benefits:** Employee benefits are the most difficult area of the budget to project. Double-digit inflation levels for both active and retiree health benefits and increases in other benefit categories must be considered carefully in the projection years. Changes to statutory benefits such as STRS, PERS, Social Security and Medicare are proportional to changes in salary accounts. FCMAT increased statutory benefits in proportion to certificated and classified salary changes and made *no increase* to the current level of employer paid health and welfare contributions in the projection years as any changes would be determined via local negotiations.

**Books and Supplies:** FCMAT adjusted the budget for materials and supplies using the CPI inflation factor from the SSC Dartboard.

**Services and other Operating Expenditures:** Outside contracts and utilities were increased by the projected CPI.

**Capital Outlay:** The equipment budget was not changed in subsequent years.

**Other Outgo:** The budget was increased by CPI in future years.

**Direct Support/Indirect Costs:** FCMAT used the same indirect cost rate as 2007-08 in subsequent years.

## **Other Financing Sources/Uses**

**Transfers Out:** For 2007-08, the district has budgeted an additional \$1.4 million: \$500,000 for property and liability and \$900,000 for workers' compensation. FCMAT has used the assumption that the \$1.4 million transfer will continue in 2008-09 and 2009-10.

**Contributions to Restricted Programs:** The district is projected to contribute to the following restricted resources in the current and subsequent years as in past years, but with an increase for each year: special education, transportation, and the required 3% contribution to the ongoing and major maintenance program.

The following resources also encroach because of the rising cost of salaries and associated benefits in future years: Title V, Title 3, English Language Acquisition Program,

CAHSEE Intensive Instruction, Supplemental Counseling, Economic Impact Aid, Peer Assistance and Review and Professional Development Block Grant. Although these resources do not encroach in 2007-08, the cost of salaries and benefits increase each year. If other budget categories such as books and supplies or services/other operating expenses cannot be decreased, encroachment will occur unless these categorical positions are eliminated or charged elsewhere.

**Restricted Programs:** Where possible, restricted programs were reduced in the following categories: books and supplies, services/other operating expenses and capital outlay as necessary to maintain expenses at the expected revenue levels.

**Reserve Level:** The FCMAT projection indicates that the district *will* be able to meet the 3% minimum required reserve level in fiscal year 2007-08, but *will not* be able to do so in 2008-09 and 2009-10.

The specific assumptions included in FCMAT's Multiyear Financial Projection include the following:

#### **2007-08**

- Funded ADA: 14,452.21
- Revenue limit COLA: 4.53%
- Revenue limit deficit: 0%
- California CPI: 3.2%
- Eliminated any deferred revenue or carryover from 2006-07
- State categorical revenues increased by 4.53% COLA
- Transferred 3% from the developer fee fund for administrative costs
- Continued with a 3% reserve
- Unrestricted lottery of \$121.00 per ADA
- Restricted lottery of \$22.00 per ADA
- Interest rate of 4.2%
- 1.8% for step and column movement for certificated employees and .75% for classified employees
- Use of the 2007-08 state approved indirect cost rate

#### **2008-09**

- Funded ADA: 14,448.26
- Revenue limit COLA: 4.94%
- Revenue limit Deficit: 6.99%
- California CPI: 2.7%
- Restricted lottery of \$22.50 per ADA
- Unrestricted lottery of \$121.00 per ADA
- Interest rate of 4.10%
- Eliminated any deferred revenue or carryover from 2007-08
- State categorical revenues decreased by (6.5)% COLA

- Transferred 3% from the developer fee fund for administrative costs
- Continued with a 3% reserve
- 1.8% for step and column movement for certificated employees and .75% for classified employees
- Negotiated formula not input for certificated employees due to the new deficit, which is larger than COLA
- Books and Supplies (4000 objects) and Services/Operating (5000 objects) increased by CPI
- Use of the 2007-08 state approved indirect cost rate
- Special education and transportation encroachment will continue to increase each year due to increasing expenditures within the programs
- No budget for mandated costs or MAA

### 2009-10

- Funded ADA: 14,430.08
- Revenue limit COLA: 3.0%
- Revenue limit Deficit: 6.99%
- California CPI: 2.5%
- Restricted lottery of \$22.50 per ADA
- Unrestricted lottery of \$121.00 per ADA
- Interest rate of 4.80%
- 1.8% for step and column movement for certificated employees and .75% for classified employees
- Estimated increase of 2.0% for certificated employees only per the negotiated formula (estimated COLA of 3.0% less 1%)
- Books and Supplies (4000 objects) and Services/Operating (5000 objects) are increased each year by CPI
- Use of the 2007-08 state approved indirect cost rate
- Special education and transportation encroachment will continue to increase each year due to increasing expenditures within the programs
- No budget for mandated costs or MAA
- State categorical revenues increased by 3.0% COLA
- Transfer of 3% from the developer fee fund for administrative costs
- Continued with a 3% reserve

FCMAT projects revenue and expenditures based on trend data that includes a five-year average of district expenditures, including carryover. The district projects that all incoming revenue will be spent in the year it is received and therefore does not show carryover and deferred revenue in the subsequent year. The district's assumption that all budgeted expenditures will be spent is appropriate; however, this has not occurred in past years. In reviewing past years, the district's final actual expenditures are much less than the budget has shown during the year.

FCMAT's multiyear financial projection assumes that the district will continue to operate in the same manner with the ongoing costs currently in place. These include the costs

of step-and-column adjustments, the negotiated formula with the certificated bargaining unit, utilities and other ongoing expenditures such as encroachment from special education and transportation. This also assumes that the district will continue to carry over significant balances in some categorical programs just as in past years.

Review of the MYFP in the restricted resources shows various categorical programs that are projected to have large carryover balances in both 2008-09 and 2009-10. The projected carryover is based on the premise that the district will continue to spend the funds at the same rate as in the past, rather than spending all of the funds in the year generated. Both restricted carryover and deferred revenue should be discussed and a plan developed to spend the balances. If such a plan is developed, there is the potential that costs currently charged to unrestricted general funds may be allowable charges to categorical funds, alleviating the unrestricted side of the budget.

It is also important to note that the 2008-09 budget proposal includes significant cuts to various categorical programs, which may cause encroachment in future years unless plans are made to decrease expenditures in those programs as well.

FCMAT's MYFP reflects that the district is able to maintain the 3% state required reserve in 2007-08, but will not be able to do so in either 2008-09 or 2009-10, based on the Governor's 2008-09 budget proposal, without approving some type of recovery plan to reduce expenditures or increase revenues.

## Recommendations

*The district should:*

1. Assess the feasibility of utilizing the federal, mega-item and AB 825 block grant flexibility and other transfer options to their full extent in future budget cycles.
2. Continue to make multiyear projections available to the Governing Board at budget adoption, at each interim report, during collective bargaining, and after bargaining concludes.
3. Continue to prepare multiyear projections to provide sound data for use in the decision-making process, especially when a significant multiyear expenditure commitment is contemplated.
4. Ensure that budget spending plans show what will occur rather than what should occur.
5. Discuss both restricted carryover and deferred revenue and develop a plan to spend the balances, potentially alleviating a portion of the unrestricted budget. Develop spending plans to ensure that funds are spent in a timely manner.
6. Draft and approve a recovery plan to reduce expenditures or increase revenues so that the 3% reserve can be maintained in future years.

## **Salary Settlements, AB 1200 and Collective Bargaining Agreements**

Assembly Bill (AB) 1200 requires local educational agencies to publicly disclose the provisions of all collective bargaining agreements before entering into a written agreement (Government Code Section 3547.5).

This provision applies to both single-year and multiyear agreements where the contract has been reopened to determine compensation adjustments in a subsequent year. Its intent is to ensure that the public is aware of the known costs and resources to fund a proposed collective bargaining agreement before it becomes binding on the district. These documents must be made available to the public at least 10 working days before the date on which the governing board will take action on the proposed bargaining agreement.

As part of the Legislature's new and tougher standards for school district accountability, Government Code Section 3547.5 was amended by AB 2756 (Chapter 52/Statutes 2004), effective June 21, 2004. The new language requires a school district's superintendent and chief business official (CBO) to certify in writing that the costs incurred by the district under the proposed collective bargaining agreement can be met by the district during the term of the agreement. The certification must "itemize any budget revision necessary to meet the costs of the agreement in each year of its term." AB 2756 also specifies that if the district does not adopt all of the budget revisions needed in the current year to meet the costs of the agreement in each year of its term, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report. The signatures of the superintendent and CBO must be on the disclosure sent to the county office for review. A final certification including the board president's signature must be sent after the agreement is adopted at a public board meeting.

Because of these provisions, there is a statutory requirement that districts complete a Public Disclosure of Collective Bargaining Agreement whenever negotiations are completed so that the full effect on the district's budget can be analyzed before final action is taken by the governing board.

Government Code Section 3540.2(a) states that a school district that has a qualified or negative certification must allow the county office of education at least 10 working days to review and comment on any proposed agreements made between an exclusive employee representative and the public school employer prior to governing board approval. Since the district has had a positive certification on interim submittals, it is not required to follow this procedure. However, should its certification change, the district should be aware of this government code.

FCMAT reviewed the three collective bargaining agreements the district has with:

- Napa Valley Educators' Association
- Napa Association of Pupil Services (specifically for itinerant certificated speech and language specialists and psychologists)
- California School Employees Association

In addition to numerous other provisions, all three agreements mention a salary formula, although it is titled differently in each agreement. That formula is not specifically contained in the agreements, or described in any detail, but is referred to in the agreements as follows: as a formula-driven yearly salary increase of the basic salary schedule in Appendix A for the California School Employees Association (CSEA), in the basic and supplemental salary schedules increased as determined by the financial formula for the Napa Association of Pupil Services (NAPS), and the district/association formula set forth in the yearly salary schedules for the Napa Valley Educators' Association (NVEA). At FCMAT's request, district staff located the memorandums of understanding (MOU) further describing the financial formula(s). An MOU with the NAPS was located, dated November 6, 1989. The MOU states that a financial formula will be used based on the certificated salary formula already in place at the district, which is based on a percentage of income and also related to the cost of living increase that the state provides to school districts.

Other documentation was provided to FCMAT on the NVEA formula stating that:

The NVEA/NVUSD salary formula was developed during 1986 and has remained fairly stable since. In 1986, the association and the district jointly determined that the district's commitment to the associations' salary schedule was 61.83% of the following categories:

1. Revenue limit funds
2. Local taxes
3. PI81-874 funds
4. Unduplicated monies
5. Special Education Master Plan funds
6. Miller-Unruh funds
7. 10<sup>th</sup> grade counseling funds
8. Interest on most savings
9. Interagency ROP funds

The formula adds all the monies in the nine categories above and then multiplies this by .6183. All association expenses are subtracted from the resulting amount. These expenses are as follows:

1. Salary and statutory benefits with the exception of workers' compensation
2. Health/welfare
3. Golden handshake payments
4. Retiree benefits

Any money left over from the above calculation is then used to adjust the salary schedule.

The district agreed to adjust the salary schedule by no less than the COLA less 1%. The association agreed to take an adjustment to the schedule of no more than the COLA plus 1%.

What has resulted is that in a year with a 5% COLA, the salary schedule would change by at least 4%, but no more than 6%. The union would get a 4% raise even if there was not enough money in the formula to support it; or if the formula had enough money to support more than a 6% raise, the union would get only the 6%. There is some language that states that the excess money would be saved and given to the union membership in a year when the adjustment would not go above the COLA plus 1%, but it is uncertain whether or not that is official language.

In further discussions with the district, FCMAT was told that when the formula exceeds 1% more than COLA, the district follows this statement: "If the one percent of salary ceiling is implemented, then the percentage increase will be carried forward to the following year and applied as an adjustment to the percentage increase that year, subject to the one percent ceiling each year. The adjustment for any particular year will be carried forward for a total of five years." Those funds remain in the ending fund balance as a separate item until the time period is up or they are used. In 2005-06, the formula generated .54% more. The formula adjustment for 2006-07 was 1.57%, so the district used .43% of the .54% to increase the retroactive payment amount to 2%, leaving .11% in the ending balance that was set aside. The associations have agreed to use the .11% to help fund GASB 45 in the future.

The formula percentage was changed through negotiations in 2006-07 from 61.83% to 62.30% to cover the increase in health benefits (\$50 per month).

Although conversations, clarifications, and changes regarding the formula appear to be handled cooperatively, there appears to be little documentation or signed minutes noting any agreements. These agreements need to be formalized to document what each agreement entails, including any changes from year to year. A single document containing all

updates and agreements is essential and alleviates the need to review individual documented changes to fully understand what the formula represents.

The current state fiscal emergency is a good example. Mid-year cuts were initially expected for the 2007-08 fiscal year, which could have meant a .5% deficit to all revenue limit funding. In addition, large deficits are expected for the next few fiscal years. However, the salary formula does not describe how a deficit will be applied to the calculations. District representatives told FCMAT that past practice has been that salary increases are not given when the COLA is not funded, as is projected for the 2008-09 fiscal year. FCMAT was told that union leadership had already acknowledged that there will not be a raise in 2008-09, and that a lottery bonus may not occur and those funds may be used elsewhere. This team approach and cooperation is commendable, but the practice needs to be formalized to clarify that it is an agreed-upon process.

FCMAT reviewed the district's documentation and spreadsheets of formula calculations. From that, a different format was developed to simplify the calculation while attempting to keep the definition intact, as follows:

## **FCMAT's Interpretation of Napa Valley USD's Certificated Salary Formula**

### **Income**

1. Revenue Limit – State Aid
  - 1.1 Resource 0000, Unrestricted. Revenue limit state aid – current year, Object 8011
2. Property Tax
  - 2.1 Resource 0000, Unrestricted. Property tax object codes (8020 – 8048)
3. Supplemental Grant
  - 3.1 Base year grant of \$447,797 was rolled into home-to-school transportation funding
4. Special Education – Unduplicated count
  - 4.1 Resource 3310, Special Education – Basic Grant, revenue object code (8181)
5. Special Education – Master Plan
  - 5.1 Resource 6500, Special Education, revenue object code (8311) and the property tax revenue object code (8097)
6. K-3 Class Size Reduction
  - 6.1 Resource 0121, K-3 CSR, revenue object code (8434)

## 7. Interest Earned

7.1 Resource 0000, unrestricted. Revenue object code (8660)

### **Deductions from Income**

1. Longer day calculation enhanced by the state COLA each year
2. Adult Education – Concurrently Enrolled
  - 2.1 Base year 1985-86 Period 2, average daily attendance (P-2 ADA) of 19 students times \$2,381, for a total negative adjustment of \$45,239
3. Special Education - Non-Public Schools
  - 3.1 The 1985-86 base year allocation of \$14,125
  - 3.2 The current year formula for non-public schools using the J-50 model calculating the “A” type students at 70%, and the “C” type students at 100%
4. Equalization Aid
  - 4.1 The 1985-86 base year allocation of \$58,000, enhanced by the state COLA each year and the ongoing cumulative effect times the current year COLA
5. TRANS interest
  - 5.1 The net effect of the current year interest income listed on the TRANS statement, minus any expense dollars incurred to establish the TRAN
6. Instructional Materials Interest
  - 6.1 Resource 7156, Instructional Materials Realignment, revenue object (8660)
  - 6.2 Unrestricted Lottery Interest
  - 6.3 Adjust the total current year lottery revenues by an average principal balance factor, multiplied by the current year interest rate.

FCMAT simplified the formula to eliminate duplicate entries that create a zero effect, as dollars are added as expense then later deducted from the same expense section. These areas include:

- All charter schools – regular education and K-3 Class Size Reduction
- Categorical resources – certificated salaries and benefits

The adjustment for 10<sup>th</sup> grade counseling income was eliminated because this program is no longer funded by the state.

### **Expense**

General Fund (01), certificated salaries, health and welfare; all statutory benefits with the *exception of the employers cost of workers' compensation* for the following:

1. Resource Code – For the instructional programs
  - 1.1 Unrestricted General Purpose, resource 0000
  - 1.2 Elementary School Intensive Reading Program, resource 0100
  - 1.3 Hourly Remedial/CAHSEE – Grades 7 – 12, resource 0101
  - 1.4 Low Star/Risk of Retention – Grades 2 – 6, resource 0102
  - 1.5 Core Academic – Grades K – 12, resource 0103
  - 1.6 Retain/RECC Retention – Grades 2 – 9, resource 0105
  - 1.7 K-3 Class Size Reduction, resource 0121
  - 1.8 Continuation Education, resource 2200
  - 1.9 Community Day School, resource 2430
  - 1.10 Special Education, Basic Grant Entitlement, resource 3310
  - 1.11 Special Education, Master Plan, resource 6500
  
2. Object Codes - Only the following certificated categories are considered valid expenses for purposes of the certificated salaries and benefits formula calculation
  - 2.1 Teachers Salaries – Objects (1110, 1113, 1115)
  - 2.2 Teacher Substitutes – Objects (1121, 1126)
  - 2.3 Certificated Advisors - Object (1130)
  - 2.4 Certificated Team Leaders - Object (1134)
  - 2.5 Certificated Extra Duty – Object (1139)
  - 2.6 Teachers – Home/Hospital - Object (1143)
  - 2.7 Librarians – Object (1210, 1213)
  - 2.8 Counselors – Objects (1211, 1212, 1214)
  - 2.9 Certificated Nurses – Objects (1219, 1220)
  - 2.10 Certificated Teacher in Charge – Object (1915)
  
3. Goal Code - Valid certificated instructional goals included in the formula are as follows:
  - 3.1 Regular Education K-12 - Goals (0000, 1110, 1140)
  - 3.2 Intramurals – Goals (1515, 1520)
  - 3.3 Music Programs – Goals (1750, 1751)
  - 3.4 Continuation Schools – Goals (3200, 3202)

- 3.5 Independent Study Centers – Goal (3300)
  - 3.6 Opportunity Schools – Goal (3400)
  - 3.7 Community Day Schools – Goal (3550)
  - 3.8 Special Education – Goals (5001, 5751, 5753, 5771, 5774)
4. The following are exceptions and are added or deducted from the grid as indicated below:
- 4.1 ADD ONLY the Community Day School salaries and benefits for the certificated salary object codes of 1114 and 1914 in resource 2430;
  - 4.2 DEDUCT – The district sponsored Elementary Music Program certificated positions in function 1752;

Although the charter school certificated staff benefit from the outcome of the formula calculation and receive the same increase as the district’s certificated employees, those charter school employees are added and later deducted from the expense calculation. Therefore, for ease of calculation, all charter school activity is ignored in FCMAT’s recommended formula.

The following is a grid of valid account codes that are included in the formula. If the district were to utilize such a grid, there would be better understanding and ease in calculating the formula outcome. This grid includes only the approved certificated salaries and benefits combinations and would greatly ease the task of providing accurate timely financial data at budget development, during negotiations and to complete the year-end final formula analysis.

<b>FD</b>	<b>RES</b>	<b>OBJ</b>	<b>GOAL</b>
01	0000	1110	0000
	0100	1113	1110
	0101	1114	1140
	0102	1115	1515
	0103	1121	1520
	0105	1126	1750
	0121	1130	1751
	2200	1134	3200
	2430	1139	3202
	3310	1143	3300
	6500	1210	3400
		1211	3550

<b>FD</b>	<b>RES</b>	<b>OBJ</b>	<b>GOAL</b>
		1212	5001
		1213	5751
		1214	5753
		1219	5771
		1220	5774
		1914	
		1915	
Exceptions are:			
ADD			
	2430	1114	
	2430	1914	
DEDUCT			
			1752

For the above grid, all associated statutory and health and welfare benefits are included, with the exception of workers' compensation.

The following is a list of valid object codes that are added to the expense formula as a separate entry because these costs are not part of position control:

1. Long-term substitutes (Object 1126)
2. Teaching administrators
3. Department chairs
4. Independent study
5. Home/hospital (Object 1143)
6. Role recognition
7. NVEA president/negotiator
8. Summer school/proficiencies, core academic/special education
9. Retiree benefits
10. Early retiree
11. Personal Necessity (Object 1121)
12. Interventions (summer school)
13. LVN classified positions with the coding of (01-0000-0-0000-3140-2210)

The following two revenues are deducted from the formula:

1. Longer day revenue
2. Beginning teacher revenue

If the district agrees with FCMAT's interpretation of the formula, it should consider revising the current language and worksheets in each of the negotiated union agreements to this simplified calculation.

Close review of the negotiations formula showed that it does not include all certificated salaries or salary components (e.g., workers' compensation). Although the expectation is for 62.30% of all expenditures to be used for certificated salaries, not all certificated salaries are part of the calculation. For example, district-sponsored elementary school music program certificated positions are not part of the 62.30%; yet those teachers will benefit from the negotiated increase. Certificated technology teachers, reading support teachers, and charter schools are not part of the negotiated 62.30%. Neither are categorically funded positions with the exception of Continuation Ed (2200), Community Day School (2430), and Special Education (3310, 6500). Yet, all of these expenditures will increase through implementation of the formula. All unrestricted certificated salaries should be part of the 62.30%.

Because restricted certificated salaries benefit from the 62.30%, some type of payback or direct charge should be paid to the district. Otherwise, the district will be paying the cost of these other positions, even though the district cannot count it toward its share of the 62.30%.

The district should develop parameters and guidelines that ensure that the collective bargaining agreement does not impede efficient district operations. At least annually, management should analyze collective bargaining agreements to identify characteristics that impede operations and should present those issues for consideration to the governing board. The board, in developing its guidelines for collective bargaining, should consider the impact on district operations of bargaining language and propose amendments as appropriate to ensure effective and efficient district delivery. These parameters should be provided in closed session.

Although salary formulas are used statewide, certain concerns should be noted. Since the current formula takes into account all new unrestricted money coming to the district from the state (COLA minus deficit), none of the new unrestricted revenue is used to fund ongoing increasing operational costs other than step and column movement, such as utilities and insurance (including property and liability). Since the district is not growing, and the majority of new unrestricted money coming to the district goes to employees, ongoing increasing operational costs must be covered by moving the costs to other resources or decreasing budgets.

Many factors are involved in negotiating a salary formula. If a district is deficit spending in the current year, expenditures will need to decrease (or revenues increase) in the subsequent year, or the district will again be deficit spending. Some of the new money will be needed to stop the deficit spending, new ongoing revenues will need to be determined, or the district will need to make budget cuts.

If the annual cost of step and column exceeds the savings from retirements and attrition, the budget must include an automatic expenditure increase. If ongoing operational costs increase, such as utilities, property and liability insurance or workers' compensation, those expenses must come out of the new money unless other budget adjustments occur to cover the higher costs. The district has a cap on health and welfare benefits, so there is no increased cost in that area based on the approved employee contracts.

If a district is in declining enrollment, the costs per student typically grow rapidly. Declining enrollment districts hire few new teachers, and may even lay off the least senior teachers. Certain overhead costs are fixed, such as the need for one principal at each site, one superintendent, one chief business official, etc., and so the cost per student rises rapidly when enrollment declines.

If district enrollment is increasing, prompting the district to hire new teachers, the marginal costs for the new students will typically be lower than average. An exception is when a district opens a new site and needs another principal and school office staff, and incurs utility costs.

If a district and union continue to agree on a salary formula, salary increases should be based on new available dollars and not percentages. The amount of money available for new expenditures can be determined by computing the number of new dollars available and subtracting the dollars that are already committed (such as step and column, utility, and insurance increases).

Contingency language should be included and very clearly stated to protect both parties so that, should certain limited conditions occur, the parties have an opportunity to reopen negotiations. For example, if the salary adjustment determined by the contingency language is less than Y or greater than X, either party may demand a return to the bargaining table.

There should also be re-openers whenever there are major changes in state law, such as occurred with the re-benching of base revenue limits to exclude excused absences. A contract that compared the 1998-99 funded base revenue limit per ADA with that of 1997-98 would have resulted in an extra 4%-5% increase, because the 1998-99 amount would reflect an offset for the exclusion of excused absences. Another example is a change in the revenue limit base from the roll-in of categorical funds. This has occurred infrequently. If categorical funding becomes part of the revenue limit the district receives

no added revenues, but a salary formula could require the increase to go to salaries. In that case, a lack of contingency language would increase salaries and would need to be offset by reducing expenditures elsewhere.

Contingency language should recognize the necessity to ensure that the funds being used for salary adjustments are unrestricted, ongoing funds actually received by the district. This protects the district should mid-year budget cuts occur again.

Although formulas make for calmer negotiations and less uncertainty on future budgets, the district should review the present method for the following:

- Contingency language
- An update of what the formula includes in revenues and expenditures
- Including all certificated salaries that benefit from the formula in the 62.30%
- Ongoing increases, such as utilities and insurance, that need to come from new unrestricted dollars and should be considered as part of the negotiations formula

No one formula and/or language works for all districts. Defining terms and understanding contract characteristics is essential for both sides of the table. Both sides must believe that the contingent provision is fair on a multiyear basis, or it won't work. If budget cuts/revisions are necessary to pay for the salary increase, all stakeholders should understand the consequence. There must be education on what the current practice costs the district and what is being given up to increase salaries with new, unrestricted dollars.

Governing boards should develop guidelines for collective bargaining that align with instructional and fiscal goals over multiple years. The Superintendent should ensure that the district has a formal process to identify collective bargaining multiyear costs for the Governing Board, and that those expenditure changes are identified and implemented before imposing new collective bargaining obligations. The Governing Board should ensure that the costs and projected district revenues and expenditures are validated over several years so that the district's fiscal issues are not worsened by bargaining settlements. The public should be informed about budget reductions and/or changes that will be required for a bargaining agreement before any contract is accepted by the board. Also, the public should be notified of the provisions of the final proposed bargaining settlement and provided with an opportunity to comment.

## Recommendations

*The district should:*

1. Continue to publicly disclose any collective bargaining agreement at least ten working days before the date on which the Governing Board will take action on the proposed agreement.

2. Ensure that both the Superintendent's and Chief Business Official's signatures are on any Public Disclosure of Collective Bargaining agreement.
3. Ensure that the current negotiated formula is specifically shown in the individual collective bargaining agreements with all three unions and is described in detail, rather than just being referred to as a formula-driven yearly salary increase.
4. Develop a more formal method and process of documenting changes to the formula that occur through negotiations, ensuring there is one single document that reflects all updates and agreements.
5. Consider revising the current language and worksheets to FCMAT's simplified calculation if the district agrees with FCMAT's interpretation of the formula.
6. Ensure that all certificated positions receiving the benefit of the formula derived increase are credited to the 62.30% in some manner, including restricted programs.
7. Develop a review team including (but not limited to) assistant superintendents to evaluate and recommend proposed changes to the respective collective bargaining agreements annually to ensure that the agreements do not impede efficient district operations. Identify and quantify potential cost saving issues for evaluation by the Governing Board. Submit any proposed collective bargaining agreement modifications to the bargaining units for review and consideration.
8. Re-evaluate the current salary formulas so that annual ongoing increasing expenditures such as utilities and insurance are funded from new unrestricted money before the formula is administered.
9. Ensure that any budget cuts or adjustments that are necessary to fully fund the negotiated agreements are highlighted at a public meeting and with staff to clearly convey the ultimate cost to the district.
10. Review the current formula, when salaries and benefits are opened for negotiations again, to determine what the district can really afford.
11. Consider basing a salary formula on dollars, not percentages, as the district and union continue to discuss the formula and its true effects.
12. Consider contingency language in any salary formula to protect both parties against substantial unknowns.
13. Plan study sessions with the Governing Board regarding collective bargaining issues. Present information that will assist the district in developing short- and long-range goals consistent with its instructional goals.

## Comparative Analysis

FCMAT requested School Services of California (SSC) to prepare a Comparative Analysis of District Income and Expenditure (CADIE) and a Salary and Benefit Report (SABRE). These reports have been sent to the district under separate cover.

### **CADIE - Comparative Analysis of District Income and Expenditures, 2005-06**

The CADIE captures and analyzes several reports and required data (SACS, J-380, J-385 and CBEDS schedules) from school districts in California. Utilizing this large accumulation of data, SSC's CADIE computer-generated report compares Napa Valley USD's revenues and expenditures to that of 18 districts that were selected based on location, like type and size and similar revenue limits. Actual revenue and expenditure data and reflecting expenditures were used to develop the comparative information in graphic and tabular form, with calculations expressed on a per ADA and percentage basis.

### **SABRE - Salary and Benefits Report, 2006-07 Salary Year**

The SABRE captures and analyzes the Form J-90 Teacher Salary and Benefits schedule from school districts in California. From this large accumulation of data, SSC compiles a comprehensive analysis of the salaries and benefits of certificated non-management employees and how they compare to other selected districts, regions and the entire state. The SABRE report provides side-by-side comparisons of Napa Valley USD against 18 districts that were selected by location, like type and size and similar revenue limits.

The comparative districts used for the CADIE and SABRE reports are:

1. Alameda City Unified
2. Livermore Valley Joint Unified
3. New Haven Unified
4. San Lorenzo Unified
5. Chico Unified
6. Madera Unified
7. Folsom-Cordova Unified
8. Milpitas Unified
9. Vacaville Unified
10. Yuba City Unified
11. Pleasanton Unified
12. Antioch Unified
13. Tracy Joint Unified

14. Santa Clara Unified
15. Vallejo City Unified
16. Santa Rosa City Schools
17. Ceres Unified
18. Woodland Joint Unified

Although the CADIE and SABRE are thorough and separate reports provided as part of the larger FCMAT report and should be reviewed in their entirety, these are some of the key conclusions for Napa Valley USD:

- Both certificated non-management and classified non-management salary expense is higher than both the average unified school district in California and the average of the comparison districts
- Administrator salary expense is less than the average unified school district in California and above the average of the comparison districts
- Employee benefit expense is less than the average unified school district in California and above the average of the comparison districts
- Number of students per teacher is less than the average of comparative districts
- Student enrollment per district administrator is less than the average of comparative districts
- BA+30 step 1 and average health and welfare benefits ranks better for the district against comparison districts than BA+60 step 10, maximum schedule salary and average health and welfare benefits
- Total compensation at average salary and average health and welfare benefits is below the statewide unified average at all levels
- Average district compensation for health, dental, vision and life is below the statewide unified amount and lower than most of the comparison districts

Comparisons are important for the district to analyze periodically so that the district and the unions understand whether or not the current compensation formula is netting the desired results. It is important to remember that no two districts are exactly the same and unique characteristics may necessitate specific costs and/or revenues.

## Recommendations

*The district should:*

1. Periodically compare revenues, expenditures and total compensation against other districts to understand the differences. Identify targets or goals to reach based on the comparisons.

## **GASB 45**

Funding retiree health and welfare benefits has been a major issue for many employers in both the private and public sectors. Because few employers are able to fund these benefits in advance, many such as Napa Valley USD use the pay-as-you-go method.

The Governmental Accounting Standards Board (GASB) has issued Accounting Standards 43 and 45 that affect the way all governmental employers, including local educational agencies, account for and record their costs and obligation relating to post-employment benefits other than pension benefits (OPEB). The two new standards will take effect over a three-year period, with the largest LEAs implementing first, in 2006-07. The term “post-employment benefits” refers to benefits earned during employment but taken after employment has ended. The most common example of post-employment benefits, other than pensions, is retiree health benefits.

GASB is a not-for-profit agency that develops and issues financial and accounting standards for state and local governmental agencies. These standards are consistent with standards established by the Generally Accepted Accounting Principles (GAAP), which cover non-state and local government agencies.

Napa Valley USD’s bargaining agreements offer retiree benefits, so adherence and compliance with these statements is required. These GASB requirements apply to financial statements, not to actually pre-funding retiree healthcare plans, which many agencies initially believed. The standard applies only to the expense to be charged to the agency’s income statement. Even though it is not necessary for an agency to contribute the full annual required contribution on a cash basis each year, it is desirable to do so for various reasons.

The district offers retiree health benefits through the California Public Employees Medical and Hospital Care Act (PEMHCA). The district contributes \$10.69 per month to PEMHCA on behalf of each eligible retiree. This contribution increases each year by 5% of the district’s contribution for active employees. Also, the district makes additional contributions toward certain eligible retirees’ premiums until age 65 according to provisions in the district’s MOUs with its various employee associations.

A certificated retiree is eligible for a district contribution of up to \$346.88 per month toward retiree medical premiums under one of the PEMHCA options if the retiree has attained age 55 and has completed at least 10 years of service with the district. A classified retiree is eligible for this benefit after age 50 and 10 years of service, provided age plus years of service equals at least 65. The district provides continued coverage for eligible retirees until age 65 or the death of the retiree, if earlier. Coverage for spouses and eligible dependent children may be provided by the retiree paying the required additional premium. Surviving spouse and dependent coverage is provided if the surviving spouse

pays the premium for the additional coverage. In addition to these medical premiums, the district will pay the single retiree Delta Dental premium for non-certificated retirees until age 65 and up to the two-party dental premium for certificated retirees until age 65.

Part-time employees and retirees are covered under the same arrangement as full-time employees, with a pro-rata district contribution for full-time equivalency less than 1.0 FTE. A retiree's full-time equivalency is averaged over the last ten years of employment (if certificated) or the last five years of employment (if classified). Dental benefits are not pro-rated directly; rather, the district cap is pro-rated, and the difference between the district cap and the Delta premium is subtracted and applied to the retiree's medical premium. Three grandfathered retirees are receiving lifetime district-paid premiums.

Districts that fail to fund the new GASB requirement could experience reduced bond ratings when rating agencies review their financial statements, as these statements will have to account for any unfunded liabilities. Reduced bond ratings will result in higher issuance costs and interest rates. Financial statements will weaken over time unless the liability is reduced. A district's ability to borrow and incur additional debt also could be affected. Failure to implement GASB 45 could result in an adverse opinion by a district auditor. Although the pay-as-you-go method is permissible, using it means that the growing liability will be unmatched by a reserve of equal value. While professional accounting standards do not require public agencies to set aside the funding, failure to do so will have fiscal and reporting consequences. Post-employment benefit costs continue to rise and incurring this type of debt should be avoided, if possible.

GASB 43, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, provides financial reporting procedures (in the district's annual audit report) for these benefits. GASB 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits*, establishes the standard and accounting procedures for governmental employers to measure and report their costs and obligation relating to post-employment benefits other than pensions. The two statements are closely related and are considered together in this report. The two standards are phased in over three years, based on the governmental unit's size. This is similar to the implementation used for GASB 34, which established new financial reporting requirements for LEAs and was also implemented in three phases. The district is part of phase 2, which is for districts with revenues of \$10 million or more, but less than \$100 million. GASB 43 takes effect in 2007-08, and GASB 45 in 2008-09. The reporting standard is implemented before the accounting standard, so financial statement footnote disclosure will occur one year before the actual accounting changes are necessary. As with many new accounting standards, early implementation is encouraged.

The new reporting and accounting requirements were created to help districts realize how past negotiated retiree benefit commitments affect current and future budgets. The requirements also help districts accurately reflect the cost of those commitments in the

years the costs are incurred (the years the employees work for the district). GASB 45 requires OPEB to be recognized as an expense and obligation, if applicable, on the LEA's financial statements reported on the full accrual basis of accounting. This is for districts with any benefit structure for retirees, whether for a lifetime or some shorter time frame. From an actuarial perspective, the costs of the OPEB should be recognized during the periods in which the benefits were earned rather than when the benefits are provided. So, this means recognition during employment rather than at retirement.

OPEB includes any post-employment medical, dental, vision and prescription benefits. It also includes other non-pension and non-healthcare post-employment benefits that are administered outside of a pension plan, such as life insurance, disability, long-term care, and legal services. OPEB refers to benefits for any former employees, not just for retirees, including former employees on permanent disability. OPEB does not include pension or other non-health care post-employment benefits that are administered through a pension plan or termination benefits such as retirement incentives.

Future benefits result in a liability. Most educational agencies, like Napa Valley USD, have funded this liability on a pay-as-you-go basis, which means that the cost is booked and the expenses are funded based on the amount actually paid out for retiree benefits in the current year. Therefore, the new GASB reporting and accounting requirements will substantially affect financial statements. One requirement of these new standards is an actuarial determination of the liability and expense, which will be reflected in the district's financial statements. This will result in large increases in the district's retiree benefit expenses, since the pay-as-you-go method recognizes only amounts paid out in the current year, not the future liability of benefits for many retired employees.

The new standards also require an amortization of the existing unfunded retiree benefit liability over the employee's years of service, as is done for pensions. This unfunded liability does not have to be booked in the first year of implementation. The amortization can occur over a period of time up to 30 years. Statement 45 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy that is followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

The actuarial valuation involves using the following components to make certain calculations related to the plan:

- Actuarial cost method – Several acceptable actuarial cost methods are available. The district will need to discuss these with its actuary to determine whether there are inherent advantages or disadvantages in the method used.
- Actuarial assumptions – These include demographic information (such as employee life spans, marriage status and termination status) and economic data (such as current and future investment returns and cost trends).

- Plan assets – These must be transferred to an irrevocable trust to be counted as part of the funding available to pay the plan liability. Plan assets are reported based on market values (either at a specific date, or an average over the reporting period).
- Employer census data – Demographic data related to eligible plan members.
- The actuarial report will result in the district’s annual required contribution (ARC), which is the district’s accrued expense (and related liability) in its current year financial statements. Although labeled as a contribution, the district may choose not to fund the ARC, resulting in an unfunded liability. The ARC has two components:
  1. The normal cost, which is the current actuarial cost of the retiree benefits earned by employees in the current year.
  2. The amortization of the prior unfunded employee benefits liability for a period of up to 30 years.

After the prior unfunded liability has been totally recognized, the ARC will consist solely of the current year’s actuarially determined costs of the benefits. Contributions toward the annual cost are made through premiums paid to the insuring agency and through contributions to an irrevocable trust (Fund 71), whose assets are held for future premium payments. One advantage of establishing an irrevocable trust is that the annual actual costs (normal costs) of the retiree benefits can be charged equitably to all programs, including categorical programs. Under the pay-as-you-go funding method, the unfunded liability unfairly burdens the unrestricted general fund. This method also drastically understates the actual cost of each district employee. The cost lags considerably because expenses are not recognized until the employee retires. All other employee costs are expensed during their employment lifetime.

As a result of these new accounting standards, the district will need to make several decisions and take actions as follows:

- Discuss the various actuarial methods with its actuary to determine which will best meet the district’s needs.
- Determine whether categorical funds will be charged the amortization of the prior unfunded liability in addition to an equitable portion of the ongoing cost.
- Review the current unfunded OPEB liability and determine the period of amortization. The standards allow up to 30 years. The amortized liability and expense will be reflected in the entity-wide audited financial statements and will reduce net assets.
- Determine the actual funding level of the ARC. The current method will result in a cumulatively larger unfunded liability. This is an important cash flow issue, but it will not affect the actual expenditure level.

- Establish an irrevocable trust if it is decided that funding levels will be established to at least partially address the annual cost exceeding the annual premiums. If an irrevocable trust is not established, any amounts set aside to fund the liability will not reduce the reported liability.
- Communicate the results of these new standards to interested parties, including board members, the public, financing institutions, employees, and unions.
- Determine whether the district can afford retiree benefits at the current level. Although any changes must be negotiated with employee unions, the discussion must occur at some point due to the significant effect on the district.

LEAs need to obtain a valuation of their OPEB obligation every two or three years, depending on the size of the plan. If there are 200 or more members, such as in Napa Valley USD, a valuation is required every two years. If there are fewer than 200, it is required every three years.

The district had an actuarial valuation for its retiree health insurance program as of July 1, 2006. The valuation is dated January 16, 2007. The actuarial study includes benefits for 348 retirees, including covered dependents and survivors, as well as 1,744 active employees expected to retire and receive benefits in the future. It excludes employees hired after the valuation date. The amount of actuarial liability for current and future retirees as of July 1, 2006 was determined to be \$29,984,213. This amount represents the present value of all benefits expected to be paid by the district for its current and future retirees. If the district were to place this amount in a fund earning interest at the rate of 6% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

When the \$29,984,213 is apportioned into past service and future service components under the projected unit credit cost method, the past service liability (or “accrued liability”) component is \$18,931,555 as of July 1, 2006. This represents the present value of all benefits earned to date assuming that an employee earns ratable retiree medical benefits over his or her career. The \$18,931,555 is comprised of liabilities of \$12,079,649 for active employees and \$6,851,906 for retirees. Because the district does not currently have a fund set aside for this pre-funding of retiree health care benefits, the unfunded accrued liability is also \$18,931,555.

For 2006-07, the estimated annual expense was calculated by the actuarial to be \$2,688,295. That amount is comprised of the present value of benefits accruing in the current year and a 30-year amortization of the unfunded accrued liability. The district had expected to pay \$950,513 for healthcare premiums in 2006-07, so in that year the change to accrual represented an increase in annual expenses of \$1,737,782.

There are various ways to approach pre-funding retiree healthcare benefits. The actual expense amount calculated on an annual basis will fluctuate from year to year based on the asset performance and on the population. The expense will eventually reach zero

when the last eligible retiree dies. The GASB 45 expense has no direct correlation to amounts the district may set aside to pre-fund healthcare benefits.

Early pre-funding has a huge effect on the amount the district will eventually have to pay. Because of investment earnings on fund assets, the earlier the contributions are made, the less the district will have to pay in the long run. Districts must weigh the advantages of pre-funding against other uses of money.

According to the Office of Management and Budget, Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, post-retirement health benefits may be equitably charged to federal categorical funds using either the pay-as-you-go method or the actuarially determined GAAP compliant expense as long as an irrevocable trust is in place. Specifically, the circular states that to be allowable in the current year, the PRHB (post-retirement health benefit) costs must be paid to one of the following:

- An insurer or other benefit provider as current year costs or premiums, or
- An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post retirement benefits to retirees and other beneficiaries.

This circular goes on to state that an equitable portion of the prior unfunded liability also may be charged to federal funds, as follows:

When a governmental unit converts to an acceptable actuarial cost method and funds PRHB costs in accordance with this method, the initial unfunded liability attributable to prior years shall be allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency.

The district therefore could charge a pro-rata share of the cost of these benefits, including amortization of the prior unfunded liability, to categorical programs, as long as all amounts that exceed the pay-as-you-go level are deposited to an irrevocable trust. Although no such guidance exists for state categorical funds, the state often follows the same guidelines set forth for federal grants.

The circular does not provide specific details on how categorical programs can be charged for retiree liabilities, so the district may generate its own method. The most acceptable methodology found across the state is basing the rate on all relevant salaries. Based on GASB 45, it seems permissible to charge a rate on current costs as well as a phase-in (amortization) of the prior liability (which will probably be amortized over 30 years by most districts). The amortized liability and expense will be reflected in the entity-wide audited financial statements and may reduce net assets.

The chosen methodology should be fair and equitable to both categorical and unrestricted funds and should be consistently and uniformly applied to all district operations. It will

be charged just as other payroll costs are charged based on a rate on relevant payroll (e.g., lifetime benefits should be based only on teachers' salaries if only teachers have lifetime benefits). Whatever method the district chooses, it should be fully documented and the records retained indefinitely. In addition, the rate should be recalculated each time a new actuarial report is received. Documentation is crucial because these new requirements will receive much attention in the near future. Also, as more districts implement the new standards, it will be possible to see the different methodologies other districts are using.

The district's strategy for addressing retiree benefit obligations is to join the CalPERS PEMHCA plan at an initial amount of \$5,000. Other programs were also reviewed, but the CalPERS program worked best for the district. The district has chosen this strategy so it will only have to pay the full cap for retirees up to age 65.

The district has negotiated for the 2007-08 year with the bargaining units to additionally fund a .11% set aside toward the retiree benefit obligation. This is a positive move that should continue to be considered in future negotiations sessions. Gradually seeking full funding rather than trying to fund it quickly will minimally impact the instructional program. It also allows for flexibility to move dollars from a pay-as-you-go system to fully funding the obligation.

The district has traditionally maintained a low district cap on employee health benefits and continues to negotiate with the units to maintain a low cap while finding ways to fund the retiree liability. The district intends to set up an irrevocable trust to finance retiree benefits, although the board has not yet taken action on this.

## Recommendations

*The district should:*

1. Discuss the various actuarial methods with the actuary to determine which will best meet the district's needs.
2. Adjust the pay-as-you-go amount for current active employees in the current and two subsequent year budgets so that the multiyear projection contains realistic expenditure estimates in accordance with AB 1200.
3. Determine whether categorical funds will be charged the amortization of the prior unfunded liability in addition to an equitable portion of the ongoing cost.
4. Determine a fair and equitable charge to both unrestricted and categorical funds for amortizing the prior unfunded liability if the district decides to charge the liability to categorical funds. Ensure that whatever method is chosen, the costs to all programs are fully documented for future reference and discussion in an audit.

5. Review the current unfunded retiree benefit liability and determine the period of time to be used for its amortization, up to 30 years.
6. Determine the funding level of the annual required contribution.
7. Decide whether to establish an irrevocable trust.
8. Continue to communicate the results of the new GASB standards to interested parties, including board members, the public, financing institutions, employees and the collective bargaining units.
9. Continue to discuss the retiree benefit obligation during negotiations, as was done in 2007-08, agreeing to use some of the formula set aside dollars toward this retiree obligation.

## Vacation Liability

District policy allows an employee to carry over a maximum of 35 vacation days to the subsequent year. During past audits of accrued vacation liabilities (June 30, 2006 and June 30, 2001), auditors noted that approximately 20% of eligible employees had vacation balances above the maximum allowed by district policy, potentially creating a large liability if the employee resigned and the district had to pay the accumulated vacation time. The financial impact to the district could be significant if several employees with large balances left at the same time. Existing policy should be enforced, requiring employees to use excess time by the end of each fiscal year.

In response to the 2006 finding, the district sent letters to all employees with excess vacation and required them to submit a plan to their supervisor to use the excess hours within a specific time period. A statement in the letter advised that “any carryover in future years that goes beyond the October 31 cut off date as indicated in the NVUSD-CSEA collective bargaining agreement will be lost to you.” The district is exploring legal issues surrounding a “use or lose” vacation policy. Once legalities have been established, the district will explore a “no additional accrual” policy to handle the excess vacation on an annual basis.

A Vacation Liability Report was produced May 15, 2007, projecting the liability through June 30, 2007. At that time, liabilities projected were:

• Fund 01, General Fund	\$1,137,546.33
• Fund 02, Phillips/Edison Charter School Fund	\$10,679.40
• Fund 03, River Charter School Fund	\$4,677.91
• Fund 04, Shearer Charter School Fund	\$6,316.94
• Fund 05, Westwood/Napa Valley Language Academy	\$9,101.58
• Fund 11, Adult Education Fund	\$33,419.67

This is of concern due to the potential negative impact on fund balance. The district should continue to focus on this area and move ahead with stronger policy to address excess vacation carryover.

FCMAT has not included this liability in the multiyear projection, assuming the payoff balances will not exceed the amount paid in past years. This assumption may not apply if it is decided to pay employees their large balances.

## Recommendations

*The district should:*

1. Enforce existing board policy that allows an employee to carry over 35 vacation days to the subsequent year, requiring employees to use excess time by the end of each fiscal year.
2. Continue to explore any legal issues with the vacation policy for handling excess vacation.
3. Include the vacation payoff in budgets and multiyear projections if it is decided to pay employees their balances.

## Charter Schools

California Education Code Section 47601, also known as the Charter Schools Act of 1992, was enacted for “... teachers, parents, pupils, and community members to establish and maintain schools that operate independently from the existing school district structure.” According to this Act, the legislative intent of this law was to:

- Improve pupil learning.
- Increase learning opportunities for all pupils, with special emphasis on expanded learning experiences for pupils who are identified as academically low achieving.
- Encourage the use of different and innovative teaching methods.
- Create new professional opportunities for teachers, including the opportunity to be responsible for the learning program at the school site.
- Provide parents and pupils with expanded choices in the types of educational opportunities that are available within the public school system.
- Hold the schools established under this part accountable for meeting measurable pupil outcomes, and provide the schools with a method to change from rule-based to performance-based accountability systems.
- Provide vigorous competition within the public school system to stimulate continual improvements in all public schools.

Charter schools are part of the public school system and may provide instruction in grades kindergarten through 12. Charter schools differ from traditional public schools in that they are exempt from many state laws relating to specific education programs. Thus, charter schools have greater fiscal and programmatic flexibility. A charter school is usually created or organized by a group of teachers, parents, and community leaders or a community-based organization, and is usually authorized by a local public school board or county board of education. An agreement (or “charter”) between the authorizing board and charter organizers details the specific goals and operating procedures for the school; usually a memorandum of understanding is created to define operational expectations. Under California law, in most cases, the local school district governing board serves as the primary chartering authority. County school boards and the State Board of Education may also authorize charters under certain circumstances.

For new charter schools, not conversions of existing public schools, charter developers must obtain the signatures of either 50% of the teachers meaningfully interested in teaching at the school, or 50% of the parents of pupils expected to enroll at the school. For conversion schools, signatures of 50% of the teachers at the school are required. The petition must contain a prominent statement that a signature means that the person signing is meaningfully interested in teaching in or having their child attend the school. The proposed charter must be attached to the petition. [Ref. Education Code §47605(a)]

When a charter school petition is first brought forward, information must be provided regarding the proposed operation and potential effects of the charter school on the school district, including:

- Facilities to be utilized
- Manner in which administrative services are to be provided
- Potential civil liability effects on the charter school and the district

Even though it cannot be used as a reason to deny the petition, the district needs to understand the financial and other impacts. For example, if the charter school enrolls some of the district's students but does not contract with the district for support services, the district may need to cut back its support staffing.

Under California state law, both charter and traditional public schools use the same funding formulas. School districts and charter schools calculate each school's average daily attendance (ADA), which is based on student enrollment and actual attendance, and report it to the California Department of Education (CDE) three times a year. Once the ADA is reported, the State Superintendent of Public Instruction apportions state school funds to charter schools. Programs involving independent study or non-classroom instruction undergo an additional assessment to determine whether the charter school is funding instructional and certificated staff at minimally accepted levels. Charter schools that do not meet the acceptable levels of staffing receive reduced funding.

There are some restrictions on the establishment of a charter school. With a few exceptions, a new charter school may only be located in the district that approves it. The law expressly prohibits the conversion of private schools to public charter schools. A charter school must have nonsectarian programs, admission policies, employment practices, and all other operations. A charter school may not discriminate against any pupil and may not charge tuition. The school's charter must include a description of the means for achieving a racial and ethnic balance among its pupils that reflects the general population residing in the district. Pupils may not be required to attend a charter school, nor may teachers be compelled to teach there.

The CDE is ultimately responsible for interpreting and implementing the legislation regulating the operations of charter schools. A designated CDE unit is devoted to implementing legislation and providing assistance to charter schools and the authorizing school districts and county offices. Education Code 47604.32 states that an authorizing agency has specific mandatory oversight responsibilities over the operations of a charter school. The responsibilities of both the charter and the authorizing agency are generally defined in a memorandum of understanding between the two parties.

Napa Valley USD has five charter schools:

- River Charter School
- Shearer Charter School
- Phillips-Edison Charter School
- Napa Valley Language Academy Charter School
- Stone Bridge Charter School

Average daily attendance for 2006-07 in the charter schools, excluding Stone Bridge, was 11% of the total district ADA.

Stone Bridge is the most recent charter school, opened during the 2005-06 fiscal year. It is the district's first direct-funded charter, which means that all funding is sent directly to the charter school except for property taxes, which by Education Code must flow through the district. Those funds are transferred to the charter school through a prescribed formula. Funding for the remaining four charter schools remains unchanged and flows through the district, which then transfers the funds to the individual schools.

With the approval of Proposition 39 in the 2000 general election, the district became responsible for providing facilities for all charter schools serving students who reside within their boundaries. Basically Proposition 39's provisions relating to charter schools are based on two premises:

- Students in public charter schools are entitled to reasonable access to a safe and secure learning environment
- Public school facilities should be shared fairly among all public school pupils, including those in charter schools

Proposition 39 also requires that school districts provide comparable, continuous, furnished and equipped space to charter schools serving district residents in classroom-based instruction. Districts must make reasonable efforts to provide facilities near where the charter school wishes to locate and to not move the charter school unnecessarily.

All five charter schools are located in district facilities as of 2007-08. In 2007-08 Stone Bridge has moved from the fairgrounds to share a campus with Salvador Elementary School, which changes the way oversight fees will be charged to the school by the district. The district had not yet finalized negotiations with Stone Bridge for optional services at the time of FCMAT's visit, so FCMAT's analysis is based on the remaining four charter school financial and operational agreements. Of those four agreements provided to FCMAT, all had expired except the agreement with Phillips-Edison Charter School, although FCMAT was told that the provisions of the other agreements had not changed. The district should ensure that all financial and operational agreements are finalized and signed before the beginning of the next fiscal year, rather than allowing a fiscal year to begin without a signed and enforceable agreement in place.

The district has developed formulas for charging the charter schools for services provided. Mandatory facility fees are charged on square footage occupied by the charter schools, oversight fees are charged on a percentage of specified income, and special education encroachment is charged on a per ADA amount. Optional fees such as human resources, technology and instructional support are “clustered” to better represent the cost of the total service and are charged per ADA. FCMAT was not provided a specific list of 2007-08 optional services that were available to the charter schools, but was told that the services remain unchanged compared with previous years.

## Recommendations

*The district should:*

1. Understand all impacts that a potential charter school may have so that the district can adequately plan for the potential impact on district operational costs.
2. Ensure that all individual charter schools’ financial and operational agreements are finalized and signed before the beginning of the fiscal year.

## Charter School Oversight

A charter authorizer may charge a charter school for the actual costs of supervisory oversight, not to exceed 1% of the revenue of the charter school per Education Code Section 47613(b). This section allows authorizers to charge charter schools an oversight fee of up to 3% of the revenue of the charter school if the school receives “substantially rent free facilities from the chartering agency.” The law also allows a district to charge a pro-rata share of the actual facilities costs (e.g., maintenance/janitorial). Revenue is defined as general-purpose entitlement and categorical block grant funding for purposes of the calculation of the oversight fee; no other revenues count.

Specifically, Education Code Section 47613(b) states:

“(a) Except as set forth in subdivision (b), a chartering agency may charge for the actual costs of supervisory oversight of a charter school not to exceed one (1) percent of the revenue of the charter school.

(b) A chartering agency may charge for the actual costs of supervisory oversight of a charter school not to exceed three (3) percent of the revenue of the charter school if the charter school is able to obtain substantially rent free facilities from the chartering agency.

(c) A local agency that is given the responsibility for supervisory oversight of a charter school, pursuant to paragraph (1) of subdivision (k) of Section 47605, may charge for the actual costs of supervisory oversight, and administrative costs necessary to secure charter school funding. A charter school that is charged for costs under this subdivision may not be charged pursuant to subdivision (a) or (b).

- (d) This section does not prevent the charter school from separately purchasing administrative or other services from the chartering agency or any other source.
- (e) For the purposes of this section, a chartering agency means a school district, county department of education, or the State Board of Education, that granted the charter to the charter school.
- (f) For the purposes of this section, ‘revenue of the charter school’ means the general purpose entitlement and categorical block grant, as defined in subdivisions (a) and (b) of Section 47632.”

The CDE believes that in addition to the oversight responsibilities noted above, “supervision” includes providing the charter school with general guidance and assistance on issues such as funding and compliance. This would not generally include extensive administrative services. Education Code Section 47604.32 outlines the duties of a chartering authority as:

- “Each chartering authority, in addition to any other duties imposed by this part, shall do all of the following with respect to each charter school under its authority:
- (a) Identify at least one staff member as a contact person for the charter school.
  - (b) Visit each charter school at least annually.
  - (c) Ensure that each charter school under its authority complies with all reports required of charter schools by law.
  - (d) Monitor the fiscal condition of each charter school under its authority.
  - (e) Provide timely notification to the department if any of the following circumstances occur or will occur with regard to a charter school for which it is the chartering authority:
    - (1) A renewal of the charter is granted or denied.
    - (2) The charter is revoked.
    - (3) The charter school will cease operation for any reason.
  - (f) The cost of performing the duties required by this section shall be funded with supervisorial oversight fees collected pursuant to Section 47613.”

If a district’s oversight costs exceed the 1% (or 3%) maximum that can be charged to the charter school, the district may file a mandated cost claim for the additional costs. The State Constitution includes provisions to reimburse school districts and county offices of education for their costs to implement state mandated programs, which applies to charter schools. As amended by Proposition 4, the State Constitution requires the state to reimburse local agencies for the costs of laws or regulations that result in a new program or higher level of service. Beginning in 2002-03, the state, in an effort to balance its budget, adopted a policy of deferring payments to local educational agencies (LEAs) for mandate reimbursements. While the state could have suspended the mandated programs and thus relieved LEAs of the costs of carrying out these duties, it has continued to impose the mandated programs without timely reimbursement of the associated costs. The payments have been deferred to an unspecified future fiscal year, presumably when the state’s

budget condition improves. Districts should continue to track the costs in case the reimbursements recommence. Claimable costs include: salaries and benefits for management and clerical staff other than superintendents or board members, materials and supplies, contract services such as attorney fees, and allowable indirect costs.

Napa Valley USD recognizes that supervisorial oversight includes but is not limited to charter interpretation, performance and assessment monitoring, implementing and reviewing charter renewal, revocation, dispute resolution processes, and overall oversight of the programmatic and financial operations of the charter school. In accordance with the law, the district charges a fee of 1% of charter school revenue even though the charter schools operate in a district facility, since the district charges facility use fees. The charter schools operating in a district facility must pay an oversight fee of 1% in addition to the facility use fee, or 3% of charter school revenue.

## Recommendations

*The district should:*

1. Continue to charge district charters the 1% allowable oversight fee in addition to the facility use fees.
2. Ensure that the facility use fees do not exceed 3% of charter school revenue.
3. Continue to track the mandated costs applicable to oversight for potential reimbursement by the state in the future for costs above the allowable oversight percentage.

## Charter Schools and Proposition 39

The regulations pertaining to Proposition 39 are in Title 5, sections 11969.1 through 11969.10 of the California Code of Regulations, and may be found on the CDE Web site at <http://www.cde.ca.gov/sp/cs/lr/csregsmar04.asp>. Basically, Proposition 39's provisions related to charter schools are based on two premises:

- Students in public charter schools are entitled to reasonable access to a safe and secure learning environment
- Public school facilities should be shared fairly among all public school pupils, including those in charter schools

Proposition 39 requires that school districts provide comparable, contiguous, and furnished and equipped space to charter schools servicing district residents in classroom-based instruction. This is for any charter school that operates in a district either educating at least 80 in-district students or identifying at least 80 in-district students who are meaningfully interested in enrolling in the charter school next year (Education Code Section 47614(b)(5)).

“Space” includes regular classrooms, share of specialized classrooms, plus non-teaching space for things like administration, kitchens and play areas. Furnished and equipped means all furnishing and equipment necessary to conduct classroom-based instruction, so at a minimum, desks, chairs, and blackboards.

The district may charge the charter school for a pro-rata share of its district wide unrestricted general fund facilities costs that are translated into a per-square-foot amount. Allowable costs include unrestricted general fund monies used for:

- Contribution to deferred maintenance
- Replacement of furnishings and equipment according to district schedules
- Grounds keeping
- Facility rents and leases
- Debt service (if paid by unrestricted revenues)

The charter school share would be based on the ratio of square footage allocated for the charter school, including the proration of shared space, to total district square footage. That computed cost per square foot for the prior year should then be charged to all applicable charter schools in the district. This is typically called the pro-rata share amount. There should be a separate written agreement regarding the facility agreement(s) and the pro-rata share amount.

If the charter school generates fewer in-district classroom ADA than projected, the school is subject to a penalty for the overallocated space, but only if the difference is equal to or greater than 10% of the projected level, or 25, whichever is greater.

Napa Valley USD has provided the following facilities to the existing charter schools:

- River Charter School (former Ridgeview Middle School), 2447 Old Sonoma Road, Napa
- Shearer Charter School (former Shearer Elementary School), 1590 Elm Street, Napa
- Phillips-Edison Charter School, 1210 Shetler Avenue, Napa
- Napa Valley Language Academy Charter School (former Westwood Elementary School), 2700 Kilburn Avenue, Napa
- Stone Bridge Charter School (sharing site with Salvador Elementary School), 1850 Salvador Avenue, Napa

The ongoing operations and maintenance of facilities is the responsibility of the charter school. The charter school is asked to fulfill the responsibility by purchasing routine maintenance from the district in facility service and facility use fees as specified in the agreement. Napa Valley USD then provides routine maintenance for the facility according to district standards and collective bargaining agreements. The district is responsible for the long-term maintenance of the school facilities used by the charter schools. The district

maintains the school sites in accordance with all applicable federal, state and local laws, rules, regulations, and district policies, except to the extent they have been waived. This includes, without limitation, district policies that directly protect the safety and welfare of employees and students.

The fees the district charges to its charter schools when using district facilities are:

Facility Service Fee: This fee contributes to the district costs of repairing, restoring, and renovating school property including grounds, buildings, site improvements, building fixtures and service systems. These fees also support the district's eligibility for state modernization funds. The financial and operational agreements provided to FCMAT state that, "Facility service fees are based on the district's costs included in the Standardized Account Code Structure (SACS) 8100 account codes." These fees are paid per square foot based on an agreed amount of square feet.

Function 8100 in SACS is defined as Plant Maintenance and Operations, and is used to record expenditures related to activities to keep the physical plant and grounds open, clean, and comfortable, in working condition, and in a satisfactory state of repair.

Facility Use Fee: Charter schools are charged this fee to contribute to the district's costs to acquire, construct and provide deferred maintenance that are paid for with unrestricted general fund revenues. The financial and operational agreements provided to FCMAT state that "the facility use fee is based on the district's costs included in the SACS 8500, 8700 and 9000 account codes." It is paid based on an agreed amount of square feet.

Function 8500 is defined as Facilities Acquisition and Construction, and is for activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment and improving sites. Function 8700 is defined as Facilities Rents and Leases, and is for activities concerned with acquiring facilities through operating leases or rentals without the option to purchase. The 9000 functions are for Other Outgo, which includes debt service, transfers between agencies, and interfund transfers.

## Recommendations

*The district should:*

1. Define in the financial and operational agreements what functions 8100, 8500, 8700 and 9000 represent so that anyone reviewing the agreements can determine how the facility service and facility use fees are derived.

## Charter Schools and Other Operating Services

The State Board’s Model Charter School Application suggests agreement that “the [charter] school will require and finance general liability, workers’ compensation, and other necessary insurance of the types and in the amounts required for an enterprise of similar purpose and circumstance, and provide evidence that the cost and availability of such insurance has been researched by the petitioners. Each charter school should have adequate insurance and provide such proof of insurance annually.” Napa Valley USD also ensures in its agreements with charter schools that the following services are in place and the charter school will pay for its portion via service fees:

**Property and Liability Insurance:** This fee contributes to the district’s public property and liability insurance and self-insured retention if the charter school operates in a district facility and thus ensures that the charter school is covered like any other district school. As part of the agreement, the charter school must also agree that it will coordinate all risk management activities through the District Administrator for General Services, including the prompt reporting of any and all pending or threatened claims, filing of timely notices of claims, cooperating fully with the district in the defense of any claims and complying with the defense and reimbursement provisions of the California Tort Claims Act and the district’s applicable insurance policies.

The agreement states that the district encourages the charter school to obtain additional general liability and public officer’s liability insurance coverage and to name the district as additional insured.

All agreements should specify the types of insurance and amount of coverage to be purchased. In addition, it is essential for the charter school’s liability insurance to name the district as an insured, which should be mandated rather than just encouraged.

As part of fiscal oversight, review of the charter school’s budget should include ensuring that there is a sufficient expenditure budget to purchase types/amounts of insurance agreed on in the negotiated charter.

**Workers’ Compensation Insurance:** The district provides workers’ compensation insurance coverage for the charter schools that is consistent with the coverage for the district. The cost of the insurance is then included as a salary expense. The district requires the charter schools to agree to coordination of all employee workers’ compensation activities through the district’s workers’ compensation administrator, which includes the prompt reporting of any and all pending or threatened claims, filing of timely notices of claim, cooperating fully with the district in the defense of any claims and complying with the defense and reimbursement provisions of the California workers’ compensation laws and the district’s applicable insurance policies.

**Special Education Encroachment:** Pursuant to Education Code Section 47646(c), this fee ensures that the charter school is deemed a school within the district for special education and contributes its fair share of district special education costs, which includes encroachment on the district's general fund.

The information and agreements provided to FCMAT do not specify special education transportation encroachment as part of this special education encroachment fee, although FCMAT was told that the charter schools do reimburse the district for this expense. It should be clearly documented that the charter school is required to pay its fair share of special education transportation costs that encroach on the district's general fund.

**Non-Block Grant Categorical Services:** This fee is based on the district's indirect cost rate, as established by the federal or state government for categorical funds that are not part of the charter school's state categorical block grant. The agreement specifically states that the fee contributes to the district's cost to administer categorical funds such as Title I, Title IV, in lieu EIA, ELAO, and K-4 library grants.

Because state and federal funding changes annually, this section of the agreement should either be updated annually to include applicable funds on which the indirect will be charged, or should not be as specific as it is now.

**Telephone and Utilities:** Telephone, gas, electric, sewer, water and waste disposal provided to each charter school facility is charged at the actual cost to the district.

The current agreement lists "miscellaneous work orders" in Article 5, Contracted Operational Services, yet in Appendix A, which lists contracted services, only telephone and utilities are listed. The agreement should be modified so that it is clear that work orders will be reimbursed to the district at their actual cost or other agreed-upon fee or method.

## Recommendations

*The district should:*

1. Continue to require the charter schools to have and finance general liability, workers' compensation, and other necessary insurance of the types and in the amounts required for an enterprise of similar purpose and circumstance.
2. Continue to ensure that each charter school provides proof of adequate and required insurance annually.
3. Require the charter school's liability insurance to name the district as an insured.

4. Review the charter school budgets to ensure that they include an appropriate expenditure budget sufficient to purchase types/amounts of insurance agreed on in the negotiated charter.
5. Ensure that it is clearly documented that the charter schools pay their fair share of district special education transportation costs that encroach on the district's general fund.
6. Update the charter school agreements annually to include applicable funds on which indirect costs will be charged, or modify the agreement to be less specific.
7. Modify Appendix A in the charter school agreement to clarify that work orders will be reimbursed to the district at their actual cost or other agreed upon fee or method.

## **Optional Contracted Services**

A charter school may opt to contract with its authorizing agency on a fee-for-service basis for administrative, insurance, maintenance, payroll, purchasing, staff development, or legal services, etc.

Napa Valley USD calculates the charges for these optional services each year according to the district's Charter School Financial and Operating Guidelines. The actual cost is determined annually after the books are closed for the year, or by December 1. The district agrees to provide and be solely responsible for delivery of the services specified by the charter school in each individual agreement, at the same level and at the same extent as that provided for each district school site.

Napa Valley USD offers the following optional contracted services:

- Routine Maintenance
- Human Resources services
- Business services
- Student Data and Attendance services
- Curriculum services
- Instructional support services
- Bilingual instructional services
- Technology services
- Library services
- Library technology support
- Student testing and evaluation services
- Guidance and counseling

The district also offers what it calls "miscellaneous services," which include:

- Student support services: This could include health services, psychological services, attendance and social work services, access to GATE classes, independent study verification, Internet access purchased without technology services and other comparable services as requested. For each chosen service, a fee is charged as negotiated between the district and the school.
- Food services: Provided to the charter schools at no additional charge.
- Transportation: Provided to conversion charter schools at no additional charge.
- Legal services: Available to charter schools through the district's legal services agreement, with the expense to be charged at the same hourly rate as it is charged to the district by the legal service provider.

The Financial and Operating Guidelines state in Article 7, Personnel and Employee Relations, that the charter school will be eligible to participate in the district's staff development opportunities including but not limited to the Peer Assistance and Review program, yet there is no reference as to the cost. The district should charge a fee for staff development if it encroaches on the unrestricted general fund in any way.

The Financial and Operating Guidelines also state that the district will be responsible for providing the following for the charter schools:

- Mail services
- Security

These types of services, as well as food services and home-to-school transportation, should not be charged solely to the district if the charter school obtains a benefit. The district should charge for these services as it does for other optional operational services.

FCMAT reviewed Memorandums of Understanding (MOUs) between other districts and their approved charter schools to compare methods of charging for optional services, and to ensure that the district is offering comparable types of services. With few exceptions, most of the services were similar. The major differences had to do with how the services were charged and/or detailed.

Napa Valley does not include public information, fingerprinting or vision and hearing testing, which some of the other districts' MOUs offer. The district might consider providing these services, or updating its services list to publicize their availability.

Some of the MOUs that FCMAT reviewed charged the district's indirect cost rate as calculated by the State Cost Accounting Report rather than identifying specific fees for each service. The indirect cost rate is then applied to all expenditures monthly (except for those specifically exempted per the agreement) in the charter school's fund. FCMAT did not specifically review whether there is a cost benefit for the district to charge this way versus the current methodology, but the district should do the calculation to find if it

is cost beneficial or even neutral, as such a method would be much simpler and the cost would be known much earlier in the year.

The district may want to break out specific services instead of listing them in one operational area. For example, Napa Valley USD’s fee schedule lists many functions under Business Services, such as audit, fiscal operations, accounting, student attendance accounting, purchasing and related data processing. A charter school would choose the operational area and then receive all business services. But, in other charter MOUs, there are different rates/options for accounts payable, petty cash, student body, budget, payroll, purchasing, etc., so the charter can select the options that are needed and wanted. This is especially important for instructional support, as a charter school may want to select individual services such as professional development, state and federal programs, grant development, standards and curriculum. This would better serve the charter schools by identifying what services the charter schools want, and would help the district to determine staffing needs for the district office. Listed below is a sample fee schedule from one charter MOU breaking out specific services and methods of cost calculation. The listed rates are for 2006-07 and based on this district’s calculations of the cost to provide such services.

Service	Method of Cost Calculation	2006-07
<b>A. REQUIRED</b>		
1. Special Education Program Encroachment	Per Current Enrollment	\$ 338.74
2. Special Education Transportation Encroachment	Per Special Education Student Transported	1,494.18
3. Utilities/Telecommunications	Actual Costs	
4. Debt Service or	Per Current Enrollment	118.42
Facility Use - Pro Rata Share (if in District facility)	Per Square Foot of Facility	2.01
<i>*(Not Required if Not Using District Facility)</i>		
5. State-Required Reserve for Economic Uncertainties	2% - 4% of Revenues	
6. Oversight	1% - 3% of Revenues	
<b>B. ADMINISTRATIVE</b>		
1. Accounting <i>(Must be on Escape system)</i>		
- Accounts Payable	Per Current Enrollment	10.07
- Petty Cash	Per Current Enrollment	20.14
- Student Body <i>(Not to exceed 20 checks/month. There will be a \$2.50 per check fee in excess of 20 checks).</i>	Per Current Enrollment	5.00
2. Budget – Including Student Attendance <i>(Must be on Escape system)</i>	Per Current Enrollment	23.16
3. Nutrition Services	Actual Costs	
4. Personnel	Per Current Enrollment	58.31

Service	Method of Cost Calculation	2006-07
5. Employee Compensation (Payroll)	Per Current Enrollment	14.77
6. Risk Management/Employee Benefits	Per Current Enrollment	12.53
7. Property/Liability Insurance	Per Current Enrollment	37.06
8. Internal Audit	Per Current Enrollment	6.83
9. Purchasing/Warehousing ( <i>Must be on Escape system</i> )	Per Current Enrollment	36.38
- Mail Services (Daily Intradistrict)	Per Current Enrollment	8.37
<b>C. FACILITIES / TRANSPORTATION / POLICE SERVICES</b>		
1. Custodial	Actual Costs	
- Custodial Supervisor Assistance	Per Hour	33.80
2. Landscaping	Actual Costs	
3. Routine Repair and Maintenance	3% of Revenues	
- Plumbing, HVAC Technician, Electrician, Carpenter	Per Hour	41.80
- Laborer, Gardener, Machinist, Painter, Glazier	Per Hour	30.80
4. Planning and Construction		
- Project Management	Time and Materials	
- Capital Improvement Request Management	Per Hour	59.58
- Architect, Engineering, DSA Inspection, Consultation	Market Rate	
5. Transportation	Per Current Enrollment	371.40
6. Police Services Coordination	Per Current Enrollment	3.40
<b>D. COMMUNITY HEALTH AND EDUCATION SUPPORT SRVCS</b>		
1. Child, Welfare and Attendance	Per Current Enrollment	13.51
2. Health Services (Nurses)	Actual Cost	
3. Health Screening (Vision, Hearing, Scoliosis)	Actual Cost	
4. Training	Per Current Enrollment	27.36
<b>E. INFORMATION SERVICES &amp; EDUCATIONAL TECHNOLOGY (I.S.E.T.)</b>		
1. Network Infrastructure and Hardware/Support/ Training	Per Current Enrollment	49.54
<i>(Includes Items 1-6. If you choose <u>not</u> to contract for GroupWise, Escape or SASI, your fees will be reduced by the amounts specified in items 2-4).</i>		Standard Fee, includes all I.S. Services
2. GroupWise (deduct, if not desired)	Per Current Enrollment	(.50)

Service	Method of Cost Calculation	2006-07
3. Escape (deduct, if not desired)	Per Current Enrollment	(5.70)
4. SASIxp (Software/Scan) (deduct, if not desired)	Per Current Enrollment	(2.25)
5. Print To Mail (included)	Per License	258.00
6. Athena (Library Software) (included)	Per License	335.00
<b>F. INSTRUCTIONAL SUPPORT</b>		
1. Staff/Professional Development	Per Current Enrollment	0.28
- Electronic notification/registration, Recordkeeping of 18 hrs.	Per Teacher	20.00
2. State and Federal Programs (On-site Technical Assistance)	Per Hour	59.00
3. Multilingual (Resource Teacher/EL Meetings)	Per Year, Plus Costs, Per Attendee	100.00
- Professional Development for Large and Small Groups	Time and Materials	Call for pricing
- On-site Technical Assistance	Per Hour	51.00
- Compliance Support	Per Hour	51.00
4. Grant Development	Per Current Enrollment	2.23
5. Standards and Curriculum	Per Current Enrollment	20.00
6. Library Services	Per Current Enrollment	5.50
7. Assessment, Research and Evaluation	Per Current Enrollment	8.10
8. Pupil Services/Hearing Office	Per Current Enrollment	11.60
<b>G. LEGAL SERVICES</b>		
	Per Hour	175.00
<b>H. EMPLOYEE RELATIONS</b>		
1. Negotiations	Per Hour	52.00-85.00
2. CBA Advisory for Certificated and Classified	Per Hour	33.23
<b>I. OFFICE OF THE SUPERINTENDENT</b>		
1. Communications	Per Hour	75.00

## Recommendations

*The district should:*

1. Charge a fee to the charter school for staff development if the staff development encroaches on the unrestricted general fund in any way.
2. Ensure a fee is being charged for food, transportation, mail and security services as is done for other optional operational services.
3. Consider offering public information, fingerprinting and vision and hearing testing services.

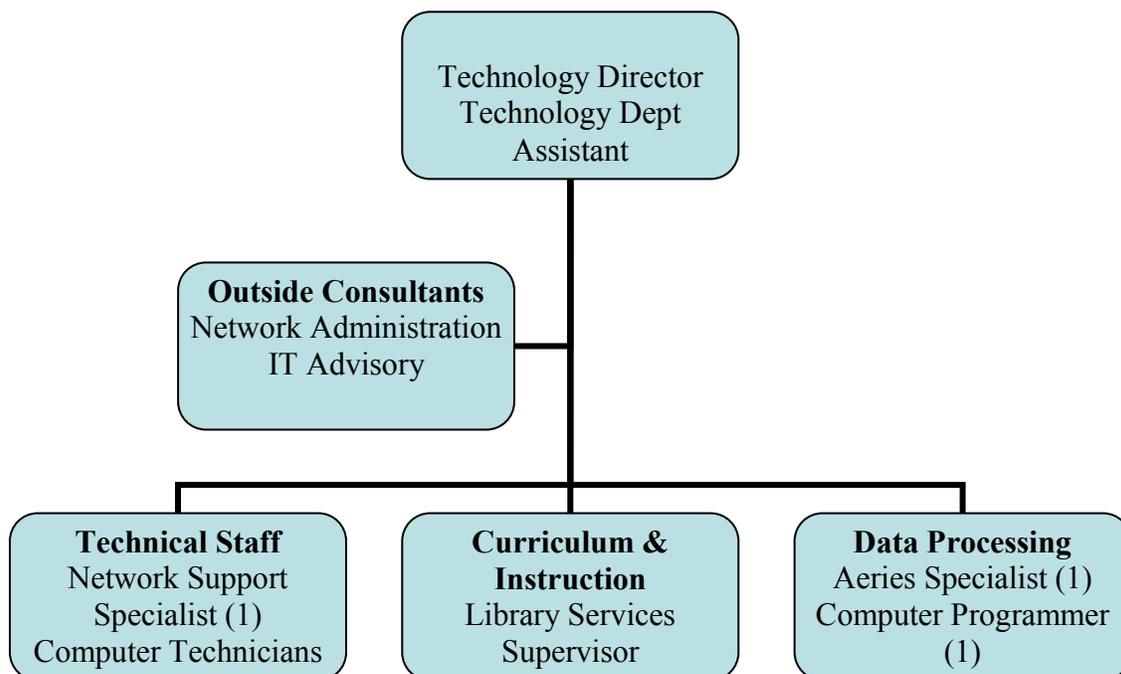
4. Review whether it would be cost beneficial to charge indirect costs for optional services rather than a fee for service model.
5. Consider breaking out specific services rather than listing them in one operational area.

## Technology

### Background

Reporting within the Business Services Division, the Napa Valley USD Technology Department is responsible for all aspects of administrative and instructional technology. The department has 19 staff members and is supervised by a director who oversees an assistant and separate department groups that provide data processing, technical, and curriculum support. Additional support is provided at certain sites by Instructional Technology Assistants. Outside consultants are utilized for network management, Web site implementation and design, and occasional repair and maintenance services for specialized equipment.

The department is organized as follows:



Although the need for technology services in the district has grown dramatically, technology staffing has not increased to meet the demand. As a consequence, technology department staff members have found it increasingly difficult to provide timely support, and requests for assistance are often met with long delays.

The Technology Department provides the following services to the district:

- Network services including data transmission, storage, Internet and e-mail
- Network design, installation, maintenance and administration
- Hardware and software support
- Help desk support

- Data processing, data warehousing and data management services including student information system support, assessment reporting and data analysis
- Library catalog maintenance and support
- Operations support for Fiscal Services, Human Resources, Student Services and Special Education systems
- Professional development and technology coaching services for staff
- Web site hosting

The Technology Department also serves as the Internet Service Provider (ISP) for other Napa Valley school districts, private schools and the Napa County Office of Education, and provides library services to other districts in Napa on a fee basis.

The Technology Department employs Level 1 instructional assistant/technology specialists at several sites. Some sites have augmented their staff for technology support. The Level 1 instructional assistant/technology specialists are provided below.

#### Level 1 Instructional Assistants/Technology Specialists

Site	Enrollment	Position	FTE	Funding
Napa High	2416	IA/Tech	1.0	General Fund
Vintage	2473	IA/Tech Tech TOSA	1.0 .4	General Fund Site
Valley Oak Continuation	209			
New Tech High School	353	Network Administrator	1.0	Unknown
Napa Valley Alternative	106			
Redwood Middle School	1136	IA/Tech	1.0	.5 FTE General Fund .5 Site funds
Harvest Middle School	908	IA/Tech IA/Tech	.3 .2	General Fund General Fund
River Charter	287			
Silverado Middle School	796	IA/Tech	1.0	.5 General Fund .5 Site funds
American Canyon Middle School	773	IA/Tech Tech TOSA	.5 Unknown	General Fund General Fund
Alta Heights	380	IA/Tech	1.0	Site
Bel Aire Alt	136			
Bel Aire	406			
Canyon Oaks	570			

Site	Enrollment	Position	FTE	Funding
Capell Valley	45			
Carneros	192			
Donaldson Way	504			
El Centro	311	IA/Tech	.8	Site
McPherson	567	IA/Tech	.8	Site
Mt George	168			
Napa Junction	317			
NVLA	566	Tech TOSA	1.0	Site
Northwood	379			
Phillips Edison	572			Site
Pueblo Vista	247			
Pueblo Vista Alt	149			
Salvador	186			
Shearer	552	IA	1.0	Site
Snow	274	Library Asst/ Tech	1.0	Site
Vichy	342	IA/Tech	1.0	Site
West Park	270			
Wooden Valley	27			
Yountville	157			

In addition to the Level 1 technician positions listed above, the district employs six Level 2 technicians. Some network maintenance and server maintenance functions are performed by a Network Support Specialist, and the district contracts with an outside vendor for major network administration support.

The Technology Department performs many of its functions quite well. However, the decentralized management of aging computers and site management of instructional assistants have hampered the district's efforts to move forward with technology.

## Organizational Structure and Staffing

Technical support response times do not meet the district's needs. The current estimated computer-to-technician ratio is 1 technician to 1,250 computers. The average K-12 organization typically has a ratio between 1:750 and 1:1000 depending on the available tools and age of computers. Requests for support often take several months to be resolved. This is the result of limited staff and the lack of a formal prioritizing methodology that is understood by all. Most technology users perceive that high schools, middle schools and the Education Center are prioritized higher than the elementary schools. Adding a seventh

staff member to the department for desktop support would allow the district to increase computer-to-technician ratios.

There is no uniformity of technology support for school sites, particularly at the elementary level. Some schools have elected to pay for instructional assistants while others have not. Some middle schools also have augmented technology staffing from their own funds.

FCMAT found that technicians paid out of categorical funds also worked on items not related to their funding source. There are guidelines that must be followed when employees are charged to categorical funds, such as logs documenting why charges are occurring. This is not currently in place.

The instructional assistants are paid from the Technology Department's budget but are supervised by the site principal. To provide a more uniform level of support and keep the department better apprised of technology issues, these staff members should report to the Director of Technology, who would work in collaboration with the school principal to meet site needs.

Turnover of computer technicians has been high in the past year, with three technicians leaving the district. This may be related to pay levels and high benefits costs.

## Recommendations

*The district should:*

1. Establish written protocols for prioritization of support requests that are distributed to all staff.
2. Establish formal staffing formulas to provide guidance for staffing that will adequately meet the district's technology needs with reasonable response times. Allow sites to add staff beyond these minimums, with all technology staff reporting to the Director of Technology.
3. Request any technology staff paid out of categorical funds to maintain a log of what they work on and to only work on items related to their funding source.
4. Assign the Director of Technology to supervise and evaluate instructional assistants.
5. Continue placing hiring responsibilities for technology staff with the director, who would collaborate with the principals in making staffing decisions.
6. Ensure that the site administrator who is responsible for the instructional assistants' day-to-day duties collaborates with the Director of Technology.
7. Research salaries for the Technology Department to determine whether staff salaries are commensurate with other districts.

## Provision of Services

Customer service has not always been consistent, largely because of the workload. E-mail services do not meet the district's needs. Specifically, it can take weeks for the Technology Department to set up an e-mail distribution list, and the requester of the distribution list is often omitted from the list. E-mail users who experience connection problems can be off the system for a month waiting for the problem to be resolved.

The current practice of the Technology Department is that district-sponsored support stops at the jack in the wall in terms of ongoing replacement, support and maintenance. All other hard costs are borne by the site. This results in varying levels of equipment and ages of computers from one site to another, depending on how the principal prioritizes technology. There is no capital replacement plan for computers or minimum standard of technology for classrooms. Technology decisions for new classrooms are more often based on cost than a minimum standard.

Minimum technology standards should apply to every classroom that is connected to the network, as well as labs. There should be a designated number of labs for each school level (elementary, middle, and high school). The district should set up a capital replacement fund to refresh or replace all computers five years old or older each year following the minimum standards set. Suggested technology minimums would be one teacher workstation per classroom, one computer lab per elementary school, two computer labs per middle school and three computer labs per high school in addition to all administrative computers. School sites would continue to be responsible for replacing quantities above the minimums set.

The budget report system, EduReports, does not meet the needs of many principals and other leaders. Many felt the data was not accurate. This may be the result of payroll encumbering practices and open positions in the Title 1 schools. In almost all cases, training for the principals should resolve this situation. Most maintain their own accounting to track their budget balances.

Purchase requisitions are done manually and can take several weeks to complete.

The district utilizes the free Techsets help desk system. While this system is useful for Technology Department staff, it does not meet the district's needs. Principals stated they do not know the status of the tickets they submit unless they manually keep track of each one. Technicians often do not stop in the office and report progress to the principals. The system should allow end users to submit help desk requests via the Web, e-mail, or by calling the request in. The system should also automatically keep the end user informed of the status of all current and previous requests. The Heat help desk system from FrontRange is one system that has all these features.

Training for technicians has most recently been accomplished via online training from Techsets. The technicians stated they were happy to get this training but had to do so on their own time.

During the on-site review, the district lost power. The Technology Department had received a new fax machine approximately three weeks prior but had not yet set up a distribution list to all school sites. The department did not have access to emergency radios that would reach every site in the district. Therefore, employees knew that email was down but didn't know why.

Imaging, or the process of configuring new hard drives with required software, is typically done by removing the computer, bringing it back to the Technology Department, imaging it and then returning it. This process sometimes takes up to two weeks before the computer is returned to the classroom.

Because of a loss of funding, professional development on how to use technology in the classroom is not occurring. While instruction is given on the Instructional Data Management System, instruction in the use of Microsoft Office and other tools in the classroom has taken a back seat.

E-rate savings are utilized by the general fund to lower the expense budgets rather than allowing the Technology Department to utilize the savings.

## Recommendations

*The district should:*

1. Hold a refresher class for technology staff on customer service at least yearly. As workloads increase, provide staff with training on how to avoid the stress that comes with additional work so that they can maintain consistent customer service.
2. Move the responsibility for e-mail administration from the Technology Department Assistant to the Network Support Specialist, who already manages other server applications.
3. Develop and fund minimum standards for technology.
4. Establish several group and one on one training sessions for the EduReports system so that principals and other leaders are fully trained on the system and understand how their budgets work.
5. Investigate whether or not the system in use can process purchase requisitions online to improve the turn-around time.
6. Assign Technology Services to implement a help-desk software package that will be used throughout the organization.

7. Replace the free Techsets help desk system with a commercial system.
8. Provide staff regular online and classroom training time. Protect this time so that it is not cancelled except in an emergency.
9. Provide a means of support for the technology classrooms that are being installed.
10. Equip the Technology Department with a radio that would allow the department to reach all departments and schools on an emergency channel in the event of power outages or other emergencies.
11. Train the instructional assistants on how to image a computer on campus so the machines do not have to be removed for imaging. Provide tools to technology staff in the central office for providing images over the network.
12. As budgets allow, work to reinstate technology integration specialists (teachers on special assignment) to provide professional development on integrating technology into the classroom and instruction.
13. Set aside E-rate savings for use by the Technology Department for additional staff. Build the funds for at least one year so the district would have a two-year reserve to pay for staff should the E-rate program cease.



## Appendices

Appendix A - Multiyear Financial Projection

Appendix B - Study Agreement (not included in electronic version of report)



## Projection Rules

Rule	Description	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10	Note
CertCOLA	Certificated COLA %	0.00%	0.00%	0.00%	
ClassCOLA	Classified COLA %	0.00%	0.00%	0.00%	
CertColumn%	Certificated Staff Column Increase %	0.00%	0.00%	0.00%	
CertStep%	Certificated Staff Step Increase %	1.80%	1.80%	1.80%	
ClasStep%	Classified Staff Step Increase %	0.75%	0.75%	0.75%	
CPI	California CPI (SSC)	3.20%	2.70%	2.50%	(1)
LOT-Res	California Lottery Restricted (SSC)	\$22.00	\$22.50	\$22.50	(2)
LOT-Unr	California Lottery Unrestricted (SSC)	\$121.00	\$121.00	\$121.00	(3)
INT	Interest Rate Trend for 10 Year Treasuries (SSC)	4.20%	4.10%	4.80%	(4)
NetCOLA	Net Funded Revenue Limit COLA (SSC)	4.53%	4.94%	3.00%	(5)
RLDef	Revenue Limit Deficit: K-12 (SSC)	0.00%	6.99%	6.99%	(6)
SpEdDef	Special Education Base Deficit (SSC)	4.53%	-6.50%	3.00%	(7)
CatCOLA	State Categorical COLA (SSC)	4.53%	-6.50%	3.00%	(8)
StCOLA	Statutory COLA (SSC)	4.53%	4.94%	3.00%	(9)
HW%	Health & Welfare Benefit Increase	0.00%	0.00%	0.00%	
CustAmt	Custom Amount	\$0.00	\$0.00	\$0.00	
Cust%	Custom Percent	0.00%	0.00%	0.00%	
Cust1Amt	Custom One Time Amount	\$0.00	\$0.00	\$0.00	
Cust1%	Custom One Time Percent	0.00%	0.00%	0.00%	
ManInput	Manual Input	\$0.00	\$0.00	\$0.00	
PRO	Proportional	0.00%	0.00%	0.00%	
Zap	Zero Out	\$0.00	\$0.00	\$0.00	
Enr	Year-to-Year Change in Enrollment	0.11%	0.03%	-0.45%	
RL-ADA	Year-to-Year Change in RL ADA	0.00%	-0.13%	-0.38%	
TchrStfg	Year-to-Year Change in Teacher Staffing	0.00%	0.00%	0.00%	
SalFrctr	Salary Forecaster	\$44,147,703.29	\$44,147,703.29	\$44,147,703.29	
P2ADA	P2-ADA/ PRIOR YEAR ANNUAL ESTIMATE	\$0.00	\$0.00	\$0.00	

MYFP-2

Enrollment, P2ADA & Enrollment Factors

Enrollment	Historical 5 2002 - 03	Historical 4 2003 - 04	Historical 3 2004 - 05	Historical 2 2005 - 06	Historical 1 2006 - 07	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
K	927	963	948	1022	1008	1038	1072	1048
1	955	945	984	971	1044	1016	1046	1092
2	957	941	978	1014	935	1011	1016	1015
3	955	977	943	974	1022	962	1030	1046
4	1020	1002	996	995	1021	1064	1022	1061
5	1047	1062	1014	1027	984	1044	1075	1051
Subtotal (K - 5)	5861	5890	5863	6003	6014	6135	6261	6313
6	1011	1233	1214	1156	1132	1027	1140	1111
7	1335	1318	1305	1300	1211	1218	1075	1210
8	1321	1346	1319	1310	1287	1229	1226	1091
Subtotal (6 - 8)	3667	3897	3838	3766	3630	3474	3441	3412
9	1347	1361	1407	1423	1403	1442	1319	1288
10	1304	1344	1351	1391	1426	1415	1449	1328
11	1317	1307	1335	1332	1398	1394	1400	1434
12	1192	1246	1223	1292	1328	1356	1350	1377
Subtotal (9 - 12)	5160	5258	5316	5438	5555	5607	5518	5427
Ungraded Elementary	8	2	0	0	0	0	0	0
Ungraded Secondary	24	0	0	24	0	0	0	0
Subtotal Excluding Charter Schools	14720	15047	15017	15231	15199	15216	15220	15152
Charter Schools	2163	1976	1957	2177	2219	2261	2300	2323
Total	16883	17023	16974	17408	17418	17477	17520	17475

P2ADA	Historical 5 2002 - 03	Historical 4 2003 - 04	Historical 3 2004 - 05	Historical 2 2005 - 06	Historical 1 2006 - 07	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
Excluding Charter Schools	13858.60	14127.80	14232.90	14400.10	14452.21	14448.26	14430.08	14374.70
Charter Schools	0.00	0.00	1862.78	2073.51	2116.44	2152.47	2190.98	2212.89
COE SDC	0.00	0.00	0.00	15.01	15.25	15.49	15.74	16.00
Total	13858.60	14127.80	16095.68	16488.62	16583.90	16616.22	16636.80	16603.59

Enrollment Factors	Historical 5 2002 - 03	Historical 4 2003 - 04	Historical 3 2004 - 05	Historical 2 2005 - 06	Historical 1 2006 - 07	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
Excluding Charter Schools	0.9415	0.9389	0.9478	0.9454	0.9509	0.9495	0.9481	0.9487
Charter Schools	0.0000	0.0000	0.9519	0.9525	0.9538	0.9520	0.9526	0.9526

Revenue Limit

Description	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
1. Base Revenue Limit Per ADA					
1.a. State Avg Base RL Per ADA (Prior Year)	\$5,568.00		\$5,820.00	\$6,108.00	
1.b. Base RL per ADA (Prior Year)	\$5,537.54		\$5,789.54	\$6,077.54	
2. Inflation Increase	\$252		\$288	\$183	
3. All Other Adjustments	\$0.00		\$0.00	\$0.00	
4. Current Base Revenue Limit Per ADA	\$5,789.54		\$6,077.54	\$6,260.54	
<b>Revenue Limit Subject To Deficit</b>					
5. Base Revenue Limit					
5.a. Base Revenue Limit Per ADA (Line 4)	\$5,789.54		\$6,077.54	\$6,260.54	
5.b. Prior Year P2 ADA	14,452.21		14,448.26	14,430.08	
5.b.i. Prior Yr. ADA Adjustment	0.00		0.00	0.00	
5.b.ii. Net Prior Yr. Revenue Limit ADA	14,452.21		14,448.26	14,430.08	
5.c. Current Yr. RL ADA (excluding Charter ADA)	14,448.26		14,430.08	14,374.70	
5.d. ADA Used for Revenue Limit (before adjustments)	14,452.21		14,448.26	14,430.08	
5.d.i. Current Yr. Charter Schl. ADA	\$2,152.47		\$2,190.98	\$2,212.89	
5.d.ii. Deduct: Necessary Small Schools ADA	\$0.00		\$0.00	\$0.00	
5.e. ADA used for Revenue Limit (Excluding COE SDC)	14,452.21		14,448.26	14,430.08	
5.f. Total Base Revenue Limit	\$83,671,647.88		\$87,809,878.08	\$90,340,093.04	
6. Allowance for Necessary Small Schools	\$0.00		\$0.00	\$0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	\$0.00		\$0.00	\$0.00	
8. Meals for Needy Pupils	\$0.00		\$0.00	\$0.00	
9. Other Revenue Limit Adjustments	\$0.00		\$0.00	\$0.00	
10. Beginning Teacher Salary	\$273,643.00	(1)	\$287,160.96	\$295,775.79	
11. Less: Class Size Penalties Adjustment	\$0.00		\$0.00	\$0.00	
12. Total Before Deficit	\$83,945,290.88		\$88,097,039.04	\$90,635,868.83	
<b>Deficit Calculation</b>					
13. Revenue Limit Deficit:	0.00000%		6.99000%	6.99000%	
13.a. Loss to Deficit	\$0.00		\$6,157,983.03	\$6,335,447.23	
14. SubTotal, After Deficit	\$83,945,290.88		\$81,939,056.01	\$84,300,421.60	
<b>Other Revenue Limit Items Net of Any Deficit</b>					
15. Unemployment Insurance Revenue	\$17,732.00		\$17,732.00	\$17,732.00	
16. Continuation High School Revenue	\$0.00		\$0.00	\$0.00	
17. Less: Longer Day/year Penalty	\$0.00		\$0.00	\$0.00	
18. Less: Excess ROC/P Reserves Adjustment	\$0.00		\$0.00	\$0.00	
19. Less: PERS Reduction	\$530,297.00	(2)	\$567,364.76	\$607,023.56	
20. PERS Safety Adjustment	\$0.00		\$0.00	\$0.00	
21. Total, Other Revenue Limit Items Net of any Deficit	(\$512,565.00)		(\$549,632.76)	(\$589,291.56)	
22. Total, Revenue Limit	\$83,432,725.88		\$81,389,423.25	\$83,711,130.04	
<b>Revenue Limit Local Sources</b>					
23. Property Taxes	\$84,016,867.00		\$84,016,867.00	\$84,016,867.00	
24. Miscellaneous Taxes	\$0.00		\$0.00	\$0.00	
25. Community Redevelopment Funds	\$0.00		\$0.00	\$0.00	
26. Less: Charter Schools In-lieu Taxes	(\$9,933,026.00)		(\$11,075,062.11)	(\$11,208,384.33)	
27. Total, Revenue Limit - Local Sources	\$74,083,841.00		\$72,941,804.89	\$72,808,482.67	
28. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00		\$0.00	\$0.00	
29. State Aid Portion of Revenue Limit	\$9,348,884.88		\$8,447,618.36	\$10,902,647.37	
<b>Basic Aid Status</b>					
30. Funding Model Used: ("Basic Aid" or "Revenue Limit")	Revenue Limit		Revenue Limit	Revenue Limit	
31. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00		\$0.00	\$0.00	
32. Total Basic Aid Funding Received	N/A		N/A	N/A	
<b>Other Items</b>					
33. Less: County Office Funds Transfer	\$78,227.00	(3)	\$82,091.41	\$84,554.15	
34. All Other Adjustments	\$0.00		\$0.00	\$0.00	
35. Total, Other Items	(\$78,227.00)		(\$82,091.41)	(\$84,554.15)	
36. Total State Aid Portion of Revenue Limit	\$9,270,657.88		\$8,365,526.95	\$10,818,093.22	
<b>Reconciliation to SACS Form 01</b>					
37. Total State Aid Portion of Revenue Limit (Line 36)	\$9,270,657.88		\$8,365,526.95	\$10,818,093.22	
38. Total, Revenue Limit - Local Sources	\$74,083,841.00		\$72,941,804.89	\$72,808,482.67	
39. Total Combined Revenue Limit	\$83,354,498.88		\$81,307,331.84	\$83,626,575.89	
<b>Revenue Limit Transfers</b>					
40. Restricted Revenue Limit	\$4,830,453.00	(4)	\$5,038,152.48	\$5,164,116.54	
<b>Reconciliation of Total Revenue Limit Sources</b>					
41. Revenue Limit State Aid - Prior Year	\$0.00		\$0.00	\$0.00	
42. PERS Revenue Limit Reduction (Line 19)	\$530,297.00		\$567,364.76	\$607,023.56	

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Revenue Limit

Description	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
43. Total Unrestricted Revenue Limit Sources	\$79,054,342.88		\$76,836,544.12	\$79,069,482.91	
<b>OTHER NON REVENUE LIMIT ITEMS</b>					
44. Core Academic Program	\$385,542.00		\$385,542.00	\$385,542.00	
45. California High School Exit Exam	\$291,143.00		\$291,143.00	\$291,143.00	
46. Pupil Promotion and Retention, and Low STAR Score Program	\$0.00		\$0.00	\$0.00	
47. Apprenticeship Funding	\$63,724.00		\$63,724.00	\$63,724.00	
48. Community Day School Additional Funding	\$55,463.00		\$55,463.00	\$55,463.00	
49. Other State Apportionments-Current Year	\$0.00		\$0.00	\$0.00	
50. Total Other Non Revenue Limit Items	\$795,872.00		\$795,872.00	\$795,872.00	

**General Fund/County School Service Fund**  
**Unrestricted and Restricted Resources**  
**Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
<b>Revenues</b>				
Revenue Limit Sources	8010 - 8099	\$86,335,010.88	\$84,496,181.63	\$87,038,326.28
Federal Revenues	8100 - 8299	\$7,547,103.88	\$7,547,103.88	\$7,547,103.88
Other State Revenues	8300 - 8599	\$24,648,121.00	\$22,338,671.24	\$22,920,266.19
Other Local Revenues	8600 - 8799	\$1,510,510.00	\$1,510,510.00	\$1,510,510.00
<b>Total Revenues</b>		<b>\$120,040,745.76</b>	<b>\$115,892,466.75</b>	<b>\$119,016,206.35</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$68,508,455.57	\$69,647,270.33	\$72,010,021.79
Classified Salaries	2000 - 2999	\$21,229,831.00	\$21,388,891.08	\$21,549,219.65
Employee Benefits	3000 - 3999	\$18,357,802.00	\$18,504,885.13	\$18,882,781.64
Books and Supplies	4000 - 4999	\$6,349,792.60	\$6,417,919.15	\$5,976,314.57
Services and Other Operating Expenditures	5000 - 5999	\$10,884,426.99	\$10,487,751.70	\$10,680,317.23
Capital Outlay	6000 - 6900	\$542,998.00	\$542,998.00	\$542,998.00
Other Outgo	7000 - 7299	\$37,033.00	\$38,862.43	\$40,028.30
Direct Support/Indirect Cost	7300 - 7399	(\$2,750,321.12)	(\$2,750,321.12)	(\$2,750,321.12)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		<b>\$123,160,018.04</b>	<b>\$124,278,256.70</b>	<b>\$126,931,360.06</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$3,119,272.28)</b>	<b>(\$8,385,789.95)</b>	<b>(\$7,915,153.71)</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$2,050,000.00	\$2,012,300.00	\$2,019,000.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources/Uses</b>		<b>(\$2,050,000.00)</b>	<b>(\$2,012,300.00)</b>	<b>(\$2,019,000.00)</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$5,169,272.28)</b>	<b>(\$10,398,089.95)</b>	<b>(\$9,934,153.71)</b>
<b>Fund Balance</b>				
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$17,900,071.55	\$12,730,799.27	\$2,332,709.32
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$17,900,071.55	\$12,730,799.27	\$2,332,709.32
Ending Fund Balance		\$12,730,799.27	\$2,332,709.32	(\$7,601,444.39)
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$50,000.00	\$0.00	\$0.00
Revolving Cash	9711	\$15,000.00	\$15,000.00	\$15,000.00
Stores	9712	\$228,926.82	\$228,926.82	\$228,926.82
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$50,000.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$5,326,424.10	\$4,045,904.82	\$3,382,364.05
Economic Uncertainties Percentage		3.00%	3.00%	3.00%
Designated for Economic Uncertainties	9770	\$3,756,300.54	\$3,788,716.70	\$3,865,484.22
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$2,248,679.80	\$2,248,679.80	\$2,248,679.80
Undesignated/Unappropriated	9790	\$1,055,468.01	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$7,994,518.82)	(\$17,341,899.28)

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General Fund/County School Service Fund  
 Unrestricted Resources Only  
 Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
<b>Revenues</b>				
Revenue Limit Sources	8010 - 8099	\$79,054,342.88	\$76,836,544.12	\$79,069,482.91
Federal Revenues	8100 - 8299	\$124,976.00	\$124,976.00	\$124,976.00
Other State Revenues	8300 - 8599	\$7,046,462.00	\$6,699,504.40	\$6,823,389.61
Other Local Revenues	8600 - 8799	\$997,349.00	\$997,349.00	\$997,349.00
<b>Total Revenues</b>		\$87,223,129.88	\$84,658,373.52	\$87,015,197.52
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$51,953,241.00	\$52,888,399.35	\$54,950,142.53
Classified Salaries	2000 - 2999	\$11,363,665.00	\$11,448,804.39	\$11,534,582.30
Employee Benefits	3000 - 3999	\$12,827,184.00	\$12,942,757.73	\$13,276,642.75
Books and Supplies	4000 - 4999	\$1,455,347.09	\$1,492,698.42	\$1,524,201.82
Services and Other Operating Expenditures	5000 - 5999	\$5,176,005.80	\$5,310,707.58	\$5,429,439.94
Capital Outlay	6000 - 6900	\$219,389.00	\$219,389.00	\$219,389.00
Other Outgo	7000 - 7299	\$37,033.00	\$38,862.43	\$40,028.30
Direct Support/Indirect Cost	7300 - 7399	(\$4,105,036.88)	(\$4,051,555.56)	(\$4,042,822.56)
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		\$78,926,828.01	\$80,290,063.34	\$82,931,604.08
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$8,296,301.87	\$4,368,310.18	\$4,083,593.44
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$1,400,000.00	\$1,400,000.00	\$1,400,000.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$10,563,983.80)	(\$12,085,880.85)	(\$11,954,206.38)
<b>Total Other Financing Sources/Uses</b>		(\$11,963,983.80)	(\$13,485,880.85)	(\$13,354,206.38)
<b>Net Increase (Decrease) in Fund Balance</b>		(\$3,667,681.93)	(\$9,117,570.67)	(\$9,270,612.94)
<b>Fund Balance</b>				
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$11,072,057.10	\$7,404,375.17	(\$1,713,195.50)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$11,072,057.10	\$7,404,375.17	(\$1,713,195.50)
Ending Fund Balance		\$7,404,375.17	(\$1,713,195.50)	(\$10,983,808.44)
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$50,000.00	\$0.00	\$0.00
Revolving Cash	9711	\$15,000.00	\$15,000.00	\$15,000.00
Stores	9712	\$228,926.82	\$228,926.82	\$228,926.82
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$50,000.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		3.00%	3.00%	3.00%
Designated for Economic Uncertainties	9770	\$3,756,300.54	\$3,788,716.70	\$3,865,484.22
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$2,248,679.80	\$2,248,679.80	\$2,248,679.80
Undesignated/Unappropriated	9790	\$1,055,468.01	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$7,994,518.82)	(\$17,341,899.28)

**General Fund/County School Service Fund  
Restricted Resources Only  
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10
<b>Revenues</b>				
Revenue Limit Sources	8010 - 8099	\$7,280,668.00	\$7,659,637.51	\$7,968,843.37
Federal Revenues	8100 - 8299	\$7,422,127.88	\$7,422,127.88	\$7,422,127.88
Other State Revenues	8300 - 8599	\$17,601,659.00	\$15,639,166.84	\$16,096,876.58
Other Local Revenues	8600 - 8799	\$513,161.00	\$513,161.00	\$513,161.00
<b>Total Revenues</b>		<b>\$32,817,615.88</b>	<b>\$31,234,093.23</b>	<b>\$32,001,008.83</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$16,555,214.57	\$16,758,870.98	\$17,059,879.26
Classified Salaries	2000 - 2999	\$9,866,166.00	\$9,940,086.69	\$10,014,637.35
Employee Benefits	3000 - 3999	\$5,530,618.00	\$5,562,127.40	\$5,606,138.89
Books and Supplies	4000 - 4999	\$4,894,445.51	\$4,925,220.73	\$4,452,112.75
Services and Other Operating Expenditures	5000 - 5999	\$5,708,421.19	\$5,177,044.12	\$5,250,877.29
Capital Outlay	6000 - 6900	\$323,609.00	\$323,609.00	\$323,609.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$1,354,715.76	\$1,301,234.44	\$1,292,501.44
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>		<b>\$44,233,190.03</b>	<b>\$43,988,193.36</b>	<b>\$43,999,755.98</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$11,415,574.15)</b>	<b>(\$12,754,100.13)</b>	<b>(\$11,998,747.15)</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$650,000.00	\$612,300.00	\$619,000.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$10,563,983.80	\$12,085,880.85	\$11,954,206.38
<b>Total Other Financing Sources/Uses</b>		<b>\$9,913,983.80</b>	<b>\$11,473,580.85</b>	<b>\$11,335,206.38</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,501,590.35)</b>	<b>(\$1,280,519.28)</b>	<b>(\$663,540.77)</b>
<b>Fund Balance</b>				
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$6,828,014.45	\$5,326,424.10	\$4,045,904.82
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$6,828,014.45	\$5,326,424.10	\$4,045,904.82
Ending Fund Balance		\$5,326,424.10	\$4,045,904.82	\$3,382,364.05
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$5,326,424.10	\$4,045,904.82	\$3,382,364.05
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00

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General Fund/County School Service Fund  
 Unrestricted Resources Only  
 Resource: 0000 - Unrestricted

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$79,054,342.88		\$76,836,544.12	\$79,069,482.91	(1)
Federal Revenues	8100 - 8299	\$124,976.00		\$124,976.00	\$124,976.00	
Other State Revenues	8300 - 8599	\$4,983,391.00		\$4,660,753.44	\$4,782,734.09	
Other Local Revenues	8600 - 8799	\$997,349.00		\$997,349.00	\$997,349.00	
<b>Total Revenues</b>		\$85,160,058.88		\$82,619,622.56	\$84,974,542.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$51,076,080.29		\$51,995,449.74	\$54,041,119.83	(2)
Classified Salaries	2000 - 2999	\$11,113,665.00		\$11,196,929.39	\$11,280,818.24	
Employee Benefits	3000 - 3999	\$12,643,934.00		\$12,757,318.80	\$13,088,977.71	
Books and Supplies	4000 - 4999	\$1,455,347.09		\$1,492,698.42	\$1,524,201.82	
Services and Other Operating Expenditures	5000 - 5999	\$4,299,076.00		\$4,410,834.98	\$4,509,267.76	
Capital Outlay	6000 - 6900	\$219,389.00		\$219,389.00	\$219,389.00	
Other Outgo	7000 - 7299	\$37,033.00		\$38,862.43	\$40,028.30	
Direct Support/Indirect Cost	7300 - 7399	(\$4,105,036.88)		(\$4,051,555.56)	(\$4,042,822.56)	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$76,739,487.50		\$78,059,927.20	\$80,660,980.10	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$8,420,571.38		\$4,559,695.36	\$4,313,561.90	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$1,400,000.00		\$1,400,000.00	\$1,400,000.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	(\$10,563,983.80)		(\$12,208,139.26)	(\$12,029,997.05)	
<b>Total Other Financing Sources/Uses</b>		(\$11,963,983.80)		(\$13,608,139.26)	(\$13,429,997.05)	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$3,543,412.42)		(\$9,048,443.90)	(\$9,116,435.15)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$10,947,787.59		\$7,404,375.17	(\$1,644,068.73)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$10,947,787.59		\$7,404,375.17	(\$1,644,068.73)	
Ending Fund Balance		\$7,404,375.17		(\$1,644,068.73)	(\$10,760,503.88)	

General Fund/County School Service Fund  
Unrestricted Resources Only  
Resource: 1100 - State Lottery

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,718,071.00		\$1,715,958.35	\$1,709,558.25	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,718,071.00		\$1,715,958.35	\$1,709,558.25	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$486,897.00		\$495,661.15	\$504,583.05	
Classified Salaries	2000 - 2999	\$250,000.00		\$251,875.00	\$253,764.06	
Employee Benefits	3000 - 3999	\$104,244.00		\$105,696.99	\$107,173.89	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$876,929.80		\$899,872.60	\$920,172.18	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,718,070.80		\$1,753,105.74	\$1,785,693.18	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.20		(\$37,147.39)	(\$76,134.93)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.20		(\$37,147.39)	(\$76,134.93)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	(\$0.20)		\$0.00	(\$37,147.39)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		(\$0.20)		\$0.00	(\$37,147.39)	
Ending Fund Balance		\$0.00		(\$37,147.39)	(\$113,282.32)	

MYFP-10

**General Fund/County School Service Fund  
Unrestricted Resources Only  
Resource: 1200 - Class Size Reduction, Grades 9**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$345,000.00		\$322,792.61	\$331,097.27	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$345,000.00		\$322,792.61	\$331,097.27	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$390,263.71		\$397,288.46	\$404,439.65	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$79,006.00		\$79,741.94	\$80,491.15	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$469,269.71		\$477,030.40	\$484,930.80	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				<b>(\$154,237.79)</b>	<b>(\$153,833.53)</b>	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$122,258.41	\$75,790.67	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$122,258.41	\$75,790.67	
<b>Net Increase (Decrease) in Fund Balance</b>				<b>(\$31,979.38)</b>	<b>(\$78,042.86)</b>	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$124,269.71		\$0.00	<b>(\$31,979.38)</b>	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$124,269.71		\$0.00	<b>(\$31,979.38)</b>	
Ending Fund Balance		\$0.00		<b>(\$31,979.38)</b>	<b>(\$110,022.24)</b>	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 2200 - Continuation Education (Education Code sections 42244 and 48438)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$1,059,552.00		\$1,133,614.68	\$1,212,854.35	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,059,552.00		\$1,133,614.68	\$1,212,854.35	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$794,645.00		\$808,948.61	\$823,509.69	
Classified Salaries	2000 - 2999	\$72,764.00		\$73,309.73	\$73,859.56	
Employee Benefits	3000 - 3999	\$179,511.00		\$180,997.17	\$182,508.86	
Books and Supplies	4000 - 4999	\$13,600.35		\$13,949.40	\$14,243.80	
Services and Other Operating Expenditures	5000 - 5999	\$3,806.00		\$3,902.00	\$3,990.50	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,064,326.35		\$1,081,106.91	\$1,198,112.41	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$4,774.35)</b>		\$52,507.77	\$14,741.94	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$4,774.35)</b>		\$52,507.77	\$14,741.94	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$4,774.35		\$0.00	\$52,507.77	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$4,774.35		\$0.00	\$52,507.77	
Ending Fund Balance		\$0.00		\$52,507.77	\$67,249.71	

# MYFP-12

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 2430 - Community Day Schools**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$78,853.00		\$84,364.82	\$90,261.92	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$55,463.00		\$51,857.90	\$53,413.64	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$134,316.00		\$136,222.72	\$143,675.56	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$236,087.00		\$240,336.57	\$244,662.63	
Classified Salaries	2000 - 2999	\$54,373.00		\$54,780.79	\$55,191.64	
Employee Benefits	3000 - 3999	\$65,280.00		\$65,851.69	\$66,432.98	
Books and Supplies	4000 - 4999	\$6,281.75		(\$649.65)	(\$663.36)	
Services and Other Operating Expenditures	5000 - 5999	\$90,000.00		\$89,177.67	\$91,312.31	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$452,021.75		\$449,497.07	\$456,936.20	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$317,705.75)		(\$313,274.35)	(\$313,260.64)	
<b>Other Financing Sources\Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$313,924.00		\$313,274.35	\$313,260.64	
<b>Total Other Financing Sources\Uses</b>		\$313,924.00		\$313,274.35	\$313,260.64	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$3,781.75)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$3,781.75		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$3,781.75		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$1,959,526.00		\$1,959,526.00	\$1,959,526.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,959,526.00		\$1,959,526.00	\$1,959,526.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$871,923.00		\$887,617.62	\$903,594.73	
Classified Salaries	2000 - 2999	\$88,910.00		\$89,576.83	\$90,248.65	
Employee Benefits	3000 - 3999	\$165,064.00		\$167,309.00	\$169,593.21	
Books and Supplies	4000 - 4999	\$145,614.00		\$149,351.16	\$152,503.21	
Services and Other Operating Expenditures	5000 - 5999	\$48,502.00		\$49,730.87	\$50,891.88	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$95,742.00		\$95,742.00	\$95,742.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,415,755.00		\$1,439,327.48	\$1,462,573.68	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$543,771.00		\$520,198.52	\$496,952.32	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$543,771.00		\$520,198.52	\$496,952.32	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$543,771.00	\$1,063,969.52	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$543,771.00	\$1,063,969.52	
Ending Fund Balance		\$543,771.00		\$1,063,969.52	\$1,560,921.84	

# MYFP-14

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 3175 - NCLB: Title I, Part A, Program Improvement District Intervention**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$200,000.00		\$200,000.00	\$200,000.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$200,000.00		\$200,000.00	\$200,000.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$17,782.00		\$18,102.08	\$18,427.92	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$4,249.00		\$4,325.47	\$4,403.35	
Books and Supplies	4000 - 4999	\$5,000.00		(\$330.09)	(\$551.61)	
Services and Other Operating Expenditures	5000 - 5999	\$163,572.00		\$167,988.44	\$167,771.73	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$9,397.00		\$9,397.00	\$9,397.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$200,000.00		\$199,482.90	\$199,448.39	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$517.10	\$551.61	
<b>Other Financing Sources\Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources\Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$517.10	\$551.61	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$517.10	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$517.10	
Ending Fund Balance		\$0.00		\$517.10	\$1,068.71	

**General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2009
<b>Revenues</b>					
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$
Federal Revenues	8100 - 8299	\$2,682,708.00		\$2,682,708.00	\$2,682,70
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$
<b>Total Revenues</b>		\$2,682,708.00		\$2,682,708.00	\$2,682,70
<b>Expenditures</b>					
Certificated Salaries	1000 - 1999	\$330,780.00		\$336,734.04	\$342,79
Classified Salaries	2000 - 2999	\$599,073.00		\$603,566.05	\$608,09
Employee Benefits	3000 - 3999	\$291,832.00		\$293,491.68	\$295,17
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$
Services and Other Operating Expenditures	5000 - 5999	\$1,461,023.00		\$1,448,916.23	\$1,436,64
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$
Debt Service	7430 - 7439	\$0.00		\$0.00	\$
<b>Total Expenditures</b>		\$2,682,708.00		\$2,682,708.00	\$2,682,70
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$0.00	\$
<b>Other Financing Sources/Uses</b>					
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$
Contributions	8980 - 8999	\$0.00		\$0.00	\$
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$
<b>Fund Balance</b>					
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$
Audit Adjustments	9793	\$0.00		\$0.00	\$
Other Restatements	9795	\$0.00		\$0.00	\$
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$
Ending Fund Balance		\$0.00		\$0.00	\$

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 3405 - Special Ed: Workability I

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$290,084.00		\$271,228.54	\$279,365.40	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$290,084.00		\$271,228.54	\$279,365.40	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$25,952.00		\$26,419.14	\$26,894.68	
Classified Salaries	2000 - 2999	\$130,587.00		\$131,566.41	\$132,553.15	
Employee Benefits	3000 - 3999	\$46,800.00		\$47,129.28	\$47,461.61	
Books and Supplies	4000 - 4999	\$72,103.00		\$43,978.31	\$43,627.55	
Services and Other Operating Expenditures	5000 - 5999	\$868.00		\$878.74	\$888.26	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$13,774.00		\$13,774.00	\$13,774.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$290,084.00		\$263,745.88	\$265,199.25	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$7,482.66	\$14,166.15	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$7,482.66	\$14,166.15	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$7,482.66	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$7,482.66	
Ending Fund Balance		\$0.00		\$7,482.66	\$21,648.81	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 3550 - Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$79,972.00		\$79,972.00	\$79,972.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$79,972.00		\$79,972.00	\$79,972.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$16,971.00		\$17,276.48	\$17,587.46	
Classified Salaries	2000 - 2999	\$13,294.00		\$13,393.70	\$13,494.15	
Employee Benefits	3000 - 3999	\$12,866.00		\$12,912.18	\$12,959.03	
Books and Supplies	4000 - 4999	\$20,562.00		\$17,415.72	\$13,796.47	
Services and Other Operating Expenditures	5000 - 5999	\$12,521.00		\$12,828.70	\$13,114.34	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,758.00		\$3,758.00	\$3,758.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$79,972.00		\$77,584.78	\$74,709.45	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$2,387.22	\$5,262.55	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$2,387.22	\$5,262.55	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$2,387.22	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$2,387.22	
Ending Fund Balance		\$0.00		\$2,387.22	\$7,649.77	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 3710 - NCLB: Title IV, Part A, Drug Free Schools**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$80,067.00		\$80,067.00	\$80,067.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$80,067.00		\$80,067.00	\$80,067.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$26,313.00		\$26,786.64	\$27,268.79	
Classified Salaries	2000 - 2999	\$500.00		\$503.75	\$507.53	
Employee Benefits	3000 - 3999	\$2,150.00		\$2,187.50	\$2,225.63	
Books and Supplies	4000 - 4999	\$36,374.00		\$31,825.26	\$26,472.77	
Services and Other Operating Expenditures	5000 - 5999	\$11,478.00		\$11,750.10	\$12,008.86	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,252.00		\$3,252.00	\$3,252.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$80,067.00		\$76,305.25	\$71,735.58	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$3,761.75	\$8,331.42	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$3,761.75	\$8,331.42	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$3,761.75	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$3,761.75	
Ending Fund Balance		\$0.00		\$3,761.75	\$12,093.17	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 4035 - NCLB: Title II, Part A, Teacher Quality**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$937,653.00		\$937,653.00	\$937,653.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$937,653.00		\$937,653.00	\$937,653.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$783,195.00		\$797,292.51	\$811,643.78	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$81,578.00		\$82,444.25	\$83,326.09	
Books and Supplies	4000 - 4999	\$27,879.00		\$10,012.36	(\$4,571.20)	
Services and Other Operating Expenditures	5000 - 5999	\$350.00		\$359.32	(\$24.81)	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$44,651.00		\$44,651.00	\$44,651.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$937,653.00		\$934,759.44	\$935,024.86	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$2,893.56	\$2,628.14	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$2,893.56	\$2,628.14	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$2,893.56	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$2,893.56	
Ending Fund Balance		\$0.00		\$2,893.56	\$5,521.70	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$19,246.00		\$19,246.00	\$19,246.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$19,246.00		\$19,246.00	\$19,246.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$18,312.00		\$16,418.20	\$14,067.67	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$934.00		\$934.00	\$934.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$19,246.00		\$17,352.20	\$15,001.67	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$1,893.80	\$4,244.33	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$1,893.80	\$4,244.33	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$1,893.80	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$1,893.80	
Ending Fund Balance		\$0.00		\$1,893.80	\$6,138.13	

**General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 4110 - NCLB: Title V, Part A: Innovative Education Strategies**

<b>Name</b>	<b>Object Code</b>	<b>Base Year 2007 - 08</b>	<b>Rules</b>	<b>Year 1 2008 - 09</b>	<b>Year 2009</b>
<b>Revenues</b>					
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$17,847.00		\$17,847.00	\$17,847.00
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00
<b>Total Revenues</b>		\$17,847.00		\$17,847.00	\$17,847.00
<b>Expenditures</b>					
Certificated Salaries	1000 - 1999	\$11,012.00		\$11,210.22	\$11,412.00
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00
Employee Benefits	3000 - 3999	\$5,996.00		\$6,055.35	\$6,115.00
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	\$839.00		\$839.00	\$839.00
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00
<b>Total Expenditures</b>		\$17,847.00		\$18,104.57	\$18,366.00
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		(\$257.57)	(\$519.00)
<b>Other Financing Sources\Uses</b>					
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00		\$257.57	\$519.00
<b>Total Other Financing Sources\Uses</b>		\$0.00		\$257.57	\$519.00
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00
<b>Fund Balance</b>					
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00
Other Restatements	9795	\$0.00		\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00
Ending Fund Balance		\$0.00		\$0.00	\$0.00

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 4201 - NCLB: Title III, Immigrant Education Program

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$108,099.00		\$108,099.00	\$108,099.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$108,099.00		\$108,099.00	\$108,099.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$51,650.00		\$52,579.70	\$53,526.13	
Classified Salaries	2000 - 2999	\$6,295.00		\$6,342.21	\$6,389.78	
Employee Benefits	3000 - 3999	\$14,795.00		\$14,918.86	\$15,044.84	
Books and Supplies	4000 - 4999	\$33,188.51		\$28,654.56	\$23,412.21	(1)
Services and Other Operating Expenditures	5000 - 5999	\$50.00		\$51.35	\$52.63	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,120.00		\$2,120.00	\$2,120.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$108,098.51		\$104,666.68	\$100,545.59	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.49		\$3,432.32	\$7,553.41	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.49		\$3,432.32	\$7,553.41	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	(\$0.49)		\$0.00	\$3,432.32	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		(\$0.49)		\$0.00	\$3,432.32	
Ending Fund Balance		\$0.00		\$3,432.32	\$10,985.73	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 4203 - NCLB: Title III, Limited English Proficiency (LEP) Student Program**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$448,732.00		\$448,732.00	\$448,732.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$448,732.00		\$448,732.00	\$448,732.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$216,385.00		\$220,279.93	\$224,244.98	
Classified Salaries	2000 - 2999	\$108,365.00		\$109,177.74	\$109,996.57	
Employee Benefits	3000 - 3999	\$114,982.00		\$115,855.91	\$116,743.98	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$199.54		\$0.00	\$0.00	(1)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$8,800.00		\$8,800.00	\$8,800.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$448,731.54		\$454,113.58	\$459,785.53	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.46		(\$5,381.58)	(\$11,053.53)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$5,381.58	\$11,053.53	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$5,381.58	\$11,053.53	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.46		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	(\$0.46)		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		(\$0.46)		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 4230 - Bilingual Education: Discretionary Grants, Title III**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$37,038.88		\$37,038.88	\$37,038.88	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$37,038.88		\$37,038.88	\$37,038.88	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$3,985.00		\$4,056.73	\$4,129.75	
Classified Salaries	2000 - 2999	\$3,526.00		\$3,552.44	\$3,579.08	
Employee Benefits	3000 - 3999	\$1,738.00		\$1,751.55	\$1,765.28	
Books and Supplies	4000 - 4999	\$8,630.88		\$7,158.57	\$5,565.44	
Services and Other Operating Expenditures	5000 - 5999	\$17,333.00		\$17,800.99	\$18,246.01	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,826.00		\$1,826.00	\$1,826.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$37,038.88		\$36,146.28	\$35,111.56	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$892.60	\$1,927.32	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$892.60	\$1,927.32	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$892.60	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$892.60	
Ending Fund Balance		\$0.00		\$892.60	\$2,819.92	

General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 4510 - Indian Education

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$62,596.00		\$62,596.00	\$62,596.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$62,596.00		\$62,596.00	\$62,596.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$12,087.00		\$12,304.57	\$12,526.05	
Classified Salaries	2000 - 2999	\$33,588.00		\$33,839.91	\$34,093.71	
Employee Benefits	3000 - 3999	\$9,480.00		\$9,537.60	\$9,595.70	
Books and Supplies	4000 - 4999	\$2,504.00		\$1,648.17	\$789.26	
Services and Other Operating Expenditures	5000 - 5999	\$1,900.00		\$1,938.75	\$1,974.77	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,037.00		\$3,037.00	\$3,037.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$62,596.00		\$62,306.00	\$62,016.49	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$290.00	\$579.51	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$290.00	\$579.51	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$290.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$290.00	
Ending Fund Balance		\$0.00		\$290.00	\$869.51	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 5640 - Medi-Cal Billing Option

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$48,697.00		\$48,697.00	\$48,697.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$48,697.00		\$48,697.00	\$48,697.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$9,019.00		\$9,181.34	\$9,346.60	
Classified Salaries	2000 - 2999	\$15,345.00		\$15,460.09	\$15,576.04	
Employee Benefits	3000 - 3999	\$7,849.00		\$7,900.55	\$7,952.71	
Books and Supplies	4000 - 4999	\$16,484.00		\$14,450.26	\$12,042.51	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$48,697.00		\$46,992.24	\$44,917.86	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$1,704.76	\$3,779.14	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$1,704.76	\$3,779.14	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$1,704.76	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$1,704.76	
Ending Fund Balance		\$0.00		\$1,704.76	\$5,483.90	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 5810 - Other Federal**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$739,946.00		\$739,946.00	\$739,946.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$739,946.00		\$739,946.00	\$739,946.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$353,476.00		\$359,838.57	\$366,315.67	
Classified Salaries	2000 - 2999	\$29,955.00		\$30,179.67	\$30,406.02	
Employee Benefits	3000 - 3999	\$54,745.00		\$55,606.85	\$56,483.74	
Books and Supplies	4000 - 4999	\$40,527.00		\$22,601.48	\$5,575.31	
Services and Other Operating Expenditures	5000 - 5999	\$232,784.00		\$239,069.17	\$245,045.90	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$28,459.00		\$28,459.00	\$28,459.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$739,946.00		\$735,754.74	\$732,285.64	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$4,191.26	\$7,660.36	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$4,191.26	\$7,660.36	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$4,191.26	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$4,191.26	
Ending Fund Balance		\$0.00		\$4,191.26	\$11,851.62	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6091 - Cal-SAFE Academic and Supportive Services

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$18,496.76		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$944.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$19,440.76		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$19,440.76)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$19,440.76)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$19,440.76		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$19,440.76		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 6263 - Paraprofessional Teacher Training (CTC)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$21,000.00		\$19,635.00	\$20,224.05	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$21,000.00		\$19,635.00	\$20,224.05	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$2,275.00		\$2,315.95	\$2,357.64	
Classified Salaries	2000 - 2999	\$6,000.00		\$6,045.00	\$6,090.34	
Employee Benefits	3000 - 3999	\$873.00		\$882.42	\$891.98	
Books and Supplies	4000 - 4999	\$678.00		(\$70.12)	(\$71.60)	
Services and Other Operating Expenditures	5000 - 5999	\$10,349.00		\$9,566.63	\$10,059.09	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$825.00		\$825.00	\$825.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$21,000.00		\$19,564.88	\$20,152.45	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$70.12	\$71.60	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$70.12	\$71.60	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$70.12	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$70.12	
Ending Fund Balance		\$0.00		\$70.12	\$141.72	

MYFP-30

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6267 - National Board Certification Teacher Incentive Grant

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$10,000.00		\$9,350.00	\$9,630.50	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$10,000.00		\$9,350.00	\$9,630.50	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$10,000.00		\$9,350.00	\$9,630.50	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$10,000.00		\$9,350.00	\$9,630.50	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance**

name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$104,200.00		\$97,427.00	\$100,349.81	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>total Revenues</b>		\$104,200.00		\$97,427.00	\$100,349.81	
<b>expenditures</b>						
Certificated Salaries	1000 - 1999	\$83,665.00		\$85,170.97	\$86,704.05	
Classified Salaries	2000 - 2999	\$1,989.00		\$2,003.92	\$2,018.95	
Employee Benefits	3000 - 3999	\$16,073.00		\$16,262.01	\$16,454.37	
Books and Supplies	4000 - 4999	\$49,707.00		(\$5,140.64)	(\$5,249.13)	
Services and Other Operating Expenditures	5000 - 5999	\$3,395.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$7,895.61		\$7,895.61	\$7,895.61	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>total Expenditures</b>		\$162,724.61		\$106,191.87	\$107,823.85	
<b>excess (Deficiency) of Revenues Over Expenditures</b>		(\$58,524.61)		(\$8,764.87)	(\$7,474.04)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$8,764.87	\$7,474.04	
<b>total Other Financing Sources/Uses</b>		\$0.00		\$8,764.87	\$7,474.04	
<b>net Increase (Decrease) in Fund Balance</b>		(\$58,524.61)		\$0.00	\$0.00	
<b>fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$58,524.61		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$58,524.61		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6296 - Calif. Public School Library Act of 1998**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$3,476.78		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$3,476.78		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$3,476.78)</b>		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$3,476.78)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$3,476.78		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$3,476.78		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 6300 - Lottery: Instructional Materials**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$350,000.00		\$349,665.84	\$348,457.65	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$350,000.00		\$349,665.84	\$348,457.65	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$433,214.87		\$884,333.29	\$943,710.94	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$433,214.87		\$884,333.29	\$943,710.94	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$83,214.87)		(\$534,667.45)	(\$595,253.29)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$83,214.87)		(\$534,667.45)	(\$595,253.29)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$1,219,386.68		\$1,136,171.81	\$601,504.36	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$1,219,386.68		\$1,136,171.81	\$601,504.36	
Ending Fund Balance		\$1,136,171.81		\$601,504.36	\$6,251.07	

MYFP-34

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6377 - Career Technical Education Equipment

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$52,576.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$52,576.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$50,024.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,552.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$52,576.00		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 6405 - School Safety & Violence Prevention, Grades 8-12**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$269,169.00		\$251,673.02	\$259,223.21	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$269,169.00		\$251,673.02	\$259,223.21	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$100.00		(\$10.34)	(\$10.56)	
Services and Other Operating Expenditures	5000 - 5999	\$555,271.00		\$223,349.73	\$230,899.92	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$28,323.29		\$28,323.29	\$28,323.29	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$583,694.29		\$251,662.68	\$259,212.65	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$314,525.29)		\$10.34	\$10.56	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$314,525.29)		\$10.34	\$10.56	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$314,525.29		\$0.00	\$10.34	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$314,525.29		\$0.00	\$10.34	
Ending Fund Balance		\$0.00		\$10.34	\$20.90	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6500 - Special Education

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$6,142,263.00		\$6,441,658.01	\$6,665,727.10	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$6,573,922.00		\$6,146,617.06	\$6,331,015.57	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$12,716,185.00		\$12,588,275.07	\$12,996,742.67	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$9,681,041.00		\$9,855,299.73	\$10,032,695.12	
Classified Salaries	2000 - 2999	\$2,566,497.00		\$2,585,745.73	\$2,605,138.82	
Employee Benefits	3000 - 3999	\$2,261,896.00		\$2,282,380.16	\$2,303,195.61	
Books and Supplies	4000 - 4999	\$187,734.42		\$192,552.60	\$196,616.42	
Services and Other Operating Expenditures	5000 - 5999	\$1,994,162.00		\$2,046,189.57	\$2,095,650.51	
Capital Outlay	6000 - 6900	\$191,483.00		\$191,483.00	\$191,483.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$637,221.00		\$637,221.00	\$637,221.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$17,520,034.42		\$17,790,871.79	\$18,062,000.48	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$4,803,849.42)</b>		<b>(\$5,202,596.72)</b>	<b>(\$5,065,257.81)</b>	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$4,468,982.00		\$5,202,596.72	\$5,065,257.81	
<b>Total Other Financing Sources/Uses</b>		\$4,468,982.00		\$5,202,596.72	\$5,065,257.81	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$334,867.42)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$334,867.42		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$334,867.42		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6650 - Tobacco-Use Prevention Education: Discretionary District Grants

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$37,108.00		\$34,695.98	\$35,736.86	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$37,108.00		\$34,695.98	\$35,736.86	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$24,169.00		\$18,956.71	\$16,951.57	
Services and Other Operating Expenditures	5000 - 5999	\$11,138.00		\$11,438.73	\$11,724.70	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,801.00		\$1,801.00	\$1,801.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$37,108.00		\$32,196.44	\$30,477.27	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$2,499.54	\$5,259.59	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$2,499.54	\$5,259.59	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$2,499.54	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$2,499.54	
Ending Fund Balance		\$0.00		\$2,499.54	\$7,759.13	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6660 - Tobacco-Use Prevention Education: Elementary Grades 4-8

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$37,902.00		\$35,559.21	\$36,742.44	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$37,902.00		\$35,559.21	\$36,742.44	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$1,778.00		\$1,810.00	\$1,842.58	
Classified Salaries	2000 - 2999	\$4,121.00		\$4,151.91	\$4,183.05	
Employee Benefits	3000 - 3999	\$905.00		\$913.52	\$922.12	
Books and Supplies	4000 - 4999	\$23,457.00		\$18,471.42	\$16,775.66	
Services and Other Operating Expenditures	5000 - 5999	\$5,839.00		\$5,996.65	\$6,146.57	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,802.00		\$1,802.00	\$1,802.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$37,902.00		\$33,145.50	\$31,671.98	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$2,413.71	\$5,070.46	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$2,413.71	\$5,070.46	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$2,413.71	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$2,413.71	
Ending Fund Balance		\$0.00		\$2,413.71	\$7,484.17	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6760 - Art & Music Block Grant

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$323,814.00		\$302,766.09	\$311,849.07	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$323,814.00		\$302,766.09	\$311,849.07	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$19,498.00		\$19,998.41	\$20,420.48	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$21,394.10		\$21,394.10	\$21,394.10	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$40,892.10		\$41,392.51	\$41,814.58	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$282,921.90		\$261,373.58	\$270,034.49	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$282,921.90		\$261,373.58	\$270,034.49	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$117,078.10		\$400,000.00	\$661,373.58	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$117,078.10		\$400,000.00	\$661,373.58	
Ending Fund Balance		\$400,000.00		\$661,373.58	\$931,408.07	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 6761 - Art & Music & Physical Education

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$336,945.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$336,945.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$75,023.00		\$77,048.62	\$428,974.84	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$34,426.93		\$34,426.93	\$34,426.93	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$109,449.93		\$111,475.55	\$463,401.77	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$227,495.07		(\$111,475.55)	(\$463,401.77)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$227,495.07		(\$111,475.55)	(\$463,401.77)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$372,504.93		\$600,000.00	\$488,524.45	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$372,504.93		\$600,000.00	\$488,524.45	
Ending Fund Balance		\$600,000.00		\$488,524.45	\$25,122.68	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7010 - Agricultural Vocational Incentive Grants**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$13,132.00		\$12,278.42	\$12,646.77	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$13,132.00		\$12,278.42	\$12,646.77	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$5,961.00		\$4,288.75	\$3,829.23	
Services and Other Operating Expenditures	5000 - 5999	\$7,171.00		\$7,364.51	\$7,548.29	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$13,132.00		\$11,653.26	\$11,377.52	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$625.16	\$1,269.25	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$625.16	\$1,269.25	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$625.16	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$625.16	
Ending Fund Balance		\$0.00		\$625.16	\$1,894.41	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7026 - California Instructional School Garden**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$50,000.00		\$46,750.00	\$48,152.50	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$50,000.00		\$46,750.00	\$48,152.50	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$47,574.00		\$39,403.95	\$35,109.92	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,426.00		\$2,426.00	\$2,426.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$50,000.00		\$41,829.95	\$37,535.92	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$4,920.05	\$10,616.58	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$4,920.05	\$10,616.58	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$4,920.05	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$4,920.05	
Ending Fund Balance		\$0.00		\$4,920.05	\$15,536.63	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7055 - CAHSEE Intensive Instruction & SVCS

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$220,455.00		\$206,125.42	\$212,309.18	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$220,455.00		\$206,125.42	\$212,309.18	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$283,500.57		\$288,603.58	\$293,798.44	
Classified Salaries	2000 - 2999	\$843.00		\$849.32	\$855.69	
Employee Benefits	3000 - 3999	\$39,372.00		\$39,984.60	\$40,608.22	
Books and Supplies	4000 - 4999	\$46,038.00		(\$4,761.20)	(\$4,861.69)	
Services and Other Operating Expenditures	5000 - 5999	\$7,000.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$19,215.00		\$19,215.00	\$19,215.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$395,968.57		\$343,891.30	\$349,615.66	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$175,513.57)		(\$137,765.88)	(\$137,306.48)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$137,765.88	\$137,306.48	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$137,765.88	\$137,306.48	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$175,513.57)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$175,513.57		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$175,513.57		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7056 - CustCHSEE Individualized Materials**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$15,396.82		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$15,396.82		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$15,396.82)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$15,396.82)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$15,396.82		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$15,396.82		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7080 - Supplemental School Counseling Program**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$570,216.00		\$533,151.96	\$549,146.52	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$570,216.00		\$533,151.96	\$549,146.52	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$501,457.00		\$510,483.23	\$519,671.93	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$103,527.00		\$104,613.83	\$105,720.21	
Books and Supplies	4000 - 4999	\$203,021.00		(\$20,996.21)	(\$21,439.34)	
Services and Other Operating Expenditures	5000 - 5999	\$1,000.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$40,325.69		\$40,325.69	\$40,325.69	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$849,330.69		\$634,426.54	\$644,278.49	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$279,114.69)		(\$101,274.58)	(\$95,131.97)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$101,274.58	\$95,131.97	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$101,274.58	\$95,131.97	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$279,114.69)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$279,114.69		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$279,114.69		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7090 - Economic Impact Aid (EIA)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$525,347.00		\$491,199.44	\$505,935.42	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$525,347.00		\$491,199.44	\$505,935.42	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$567,036.00		\$577,242.65	\$587,633.02	
Classified Salaries	2000 - 2999	\$80,972.00		\$81,579.30	\$82,191.15	
Employee Benefits	3000 - 3999	\$79,414.00		\$80,112.40	\$80,822.27	
Books and Supplies	4000 - 4999	\$46,982.00		(\$4,858.83)	(\$4,961.38)	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$32,895.61		\$32,895.61	\$32,895.61	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$807,299.61		\$766,971.13	\$778,580.67	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$281,952.61)		(\$275,771.69)	(\$272,645.25)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$275,771.69	\$272,645.25	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$275,771.69	\$272,645.25	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$281,952.61)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$281,952.61		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$281,952.61		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7091 - Economic Impact Aid: Limited English Proficiency (LEP)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,089,256.00		\$1,018,575.20	\$1,049,248.91	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,089,256.00		\$1,018,575.20	\$1,049,248.91	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$346,958.00		\$353,203.24	\$359,560.91	
Classified Salaries	2000 - 2999	\$327,197.00		\$329,650.98	\$332,123.37	
Employee Benefits	3000 - 3999	\$194,298.00		\$195,553.98	\$196,827.25	
Books and Supplies	4000 - 4999	\$107,851.00		\$110,618.98	\$112,953.60	
Services and Other Operating Expenditures	5000 - 5999	\$43,364.00		\$44,508.72	\$45,580.60	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$36,590.13		\$36,590.13	\$36,590.13	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,056,258.13		\$1,070,126.03	\$1,083,635.86	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$32,997.87		(\$51,550.83)	(\$34,386.95)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$32,997.87		(\$51,550.83)	(\$34,386.95)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$167,002.13		\$200,000.00	\$148,449.17	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$167,002.13		\$200,000.00	\$148,449.17	
Ending Fund Balance		\$200,000.00		\$148,449.17	\$114,062.22	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7120 - Education Technology: Staff Development**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$3,939.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$3,939.00		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$3,939.00)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$3,939.00)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$3,939.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$3,939.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7140 - Gifted & Talented Education (GATE)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$145,968.00		\$136,480.08	\$140,574.48	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$145,968.00		\$136,480.08	\$140,574.48	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$88,008.00		\$89,592.14	\$91,204.79	
Classified Salaries	2000 - 2999	\$10,355.00		\$10,432.66	\$10,510.90	
Employee Benefits	3000 - 3999	\$19,802.00		\$20,002.01	\$20,205.45	
Books and Supplies	4000 - 4999	\$77,318.00		(\$3,339.35)	(\$2,039.72)	
Services and Other Operating Expenditures	5000 - 5999	\$5,612.00		\$5,763.52	\$5,907.61	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$6,032.95		\$6,032.95	\$6,032.95	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$207,127.95		\$128,483.93	\$131,821.98	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$61,159.95)		\$7,996.15	\$8,752.50	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$61,159.95)		\$7,996.15	\$8,752.50	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$61,159.95		\$0.00	\$7,996.15	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$61,159.95		\$0.00	\$7,996.15	
Ending Fund Balance		\$0.00		\$7,996.15	\$16,748.65	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7155 - Instructional Materials: Grades K-8 (Includes Disaster funding and Fast Growth)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$1,184.51		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,184.51		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$1,184.51)</b>		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,184.51)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$1,184.51		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$1,184.51		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7156 - Instructional Materials Realignment, IMFRP (AB 1781)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$948,369.00		\$886,725.02	\$913,326.77	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$948,369.00		\$886,725.02	\$913,326.77	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$99,169.31		\$2,099,169.31	\$1,699,169.31	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$99,169.31		\$2,099,169.31	\$1,699,169.31	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$849,199.69		(\$1,212,444.29)	(\$785,842.54)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$849,199.69		(\$1,212,444.29)	(\$785,842.54)	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$1,150,800.31		\$2,000,000.00	\$787,555.71	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$1,150,800.31		\$2,000,000.00	\$787,555.71	
Ending Fund Balance		\$2,000,000.00		\$787,555.71	\$1,713.17	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7158 - Instructional Materials - Williams Case**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$63,096.41		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$63,096.41		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$63,096.41)</b>		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$63,096.41)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$63,096.41		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$63,096.41		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7230 - Transportation: Home to School

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,257,287.00		\$1,175,563.34	\$1,210,830.24	
Other Local Revenues	8600 - 8799	\$237,591.00		\$237,591.00	\$237,591.00	
<b>Total Revenues</b>		\$1,494,878.00		\$1,413,154.34	\$1,448,421.24	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$1,419,011.00		\$1,429,653.59	\$1,440,376.00	
Employee Benefits	3000 - 3999	\$431,338.00		\$433,150.19	\$434,975.96	
Books and Supplies	4000 - 4999	\$67,043.00		\$68,763.65	\$70,214.91	
Services and Other Operating Expenditures	5000 - 5999	\$24,127.04		\$27,796.58	\$31,207.15	
Capital Outlay	6000 - 6900	\$53,726.00		\$53,726.00	\$53,726.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,995,245.04		\$2,013,090.01	\$2,030,500.02	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$500,367.04)</b>		<b>(\$599,935.67)</b>	<b>(\$582,078.78)</b>	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$498,994.80		\$599,935.67	\$582,078.78	
<b>Total Other Financing Sources/Uses</b>		\$498,994.80		\$599,935.67	\$582,078.78	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$1,372.24)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$1,372.24		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$1,372.24		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7240 - Transportation: Special Education (SH/OH) Education Code sections 41850-41851.2**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$338,185.00		\$316,202.98	\$325,689.07	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$338,185.00		\$316,202.98	\$325,689.07	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$794,694.00		\$800,654.19	\$806,659.09	
Employee Benefits	3000 - 3999	\$214,176.00		\$215,072.55	\$215,975.82	
Books and Supplies	4000 - 4999	\$39,752.00		\$40,772.23	\$41,632.73	
Services and Other Operating Expenditures	5000 - 5999	\$15,000.00		\$15,000.00	\$15,000.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,063,622.00		\$1,071,498.97	\$1,079,267.64	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$725,437.00)</b>		<b>(\$755,295.99)</b>	<b>(\$753,578.57)</b>	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$725,437.00		\$755,295.99	\$753,578.57	
<b>Total Other Financing Sources/Uses</b>		\$725,437.00		\$755,295.99	\$753,578.57	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7258 - High Priority Schools Grants Program**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$96,172.00		\$89,920.82	\$92,618.44	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$96,172.00		\$89,920.82	\$92,618.44	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$12,339.00		\$12,561.10	\$12,787.20	
Classified Salaries	2000 - 2999	\$9,804.00		\$9,877.53	\$9,951.61	
Employee Benefits	3000 - 3999	\$4,377.00		\$4,420.11	\$4,463.81	
Books and Supplies	4000 - 4999	\$57,035.00		\$44,331.94	\$40,019.13	
Services and Other Operating Expenditures	5000 - 5999	\$7,950.00		\$8,164.65	\$8,368.77	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$4,667.00		\$4,667.00	\$4,667.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$96,172.00		\$84,022.33	\$80,257.52	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$5,898.49	\$12,360.92	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$5,898.49	\$12,360.92	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$5,898.49	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$5,898.49	
Ending Fund Balance		\$0.00		\$5,898.49	\$18,259.41	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7260 - School Improvement Program (SIP)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$88,025.00		\$82,303.38	\$84,772.48	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$88,025.00		\$82,303.38	\$84,772.48	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$54,693.00		\$55,677.48	\$56,679.67	
Classified Salaries	2000 - 2999	\$4,082.00		\$4,112.62	\$4,143.46	
Employee Benefits	3000 - 3999	\$11,713.00		\$11,835.62	\$11,960.38	
Books and Supplies	4000 - 4999	\$13,748.00		\$5,433.77	\$5,818.60	
Services and Other Operating Expenditures	5000 - 5999	\$1,225.00		\$1,258.08	\$1,289.53	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,564.00		\$2,564.00	\$2,564.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$88,025.00		\$80,881.57	\$82,455.64	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$1,421.81	\$2,316.84	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$1,421.81	\$2,316.84	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$1,421.81	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$1,421.81	
Ending Fund Balance		\$0.00		\$1,421.81	\$3,738.65	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7271 - California Peer Assistance & Review Program for Teachers (CPARP)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$75,522.00		\$70,613.07	\$72,731.46	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$75,522.00		\$70,613.07	\$72,731.46	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$55,023.00		\$56,013.41	\$57,021.65	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$16,951.00		\$17,070.26	\$17,191.69	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,548.00		\$3,548.00	\$3,548.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$75,522.00		\$76,631.67	\$77,761.34	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		(\$6,018.60)	(\$5,029.88)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$6,018.60	\$5,029.88	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$6,018.60	\$5,029.88	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7294 - Staff Development: Mathematics & Reading (AB 466)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$135,000.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$135,000.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$61,000.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$8,227.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$59,430.85		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$6,343.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$135,000.85		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$0.85)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$0.85)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.85		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.85		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7325 - Staff Development: Administrator Training**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$35,351.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,803.11		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$37,154.11		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$37,154.11)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$37,154.11)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$37,154.11		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$37,154.11		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7340 - Staff Development: Intersegmental Advancement via Individual Determination (AVID)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,221.00		\$1,141.64	\$1,175.89	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,221.00		\$1,141.64	\$1,175.89	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$1,221.00		\$1,015.37	\$902.91	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,221.00		\$1,015.37	\$902.91	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$126.27	\$272.98	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$126.27	\$272.98	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$126.27	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$126.27	
Ending Fund Balance		\$0.00		\$126.27	\$399.25	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7375 - Tenth Grade Counseling**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$37,881.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,932.90		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$39,813.90		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$39,813.90)		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$39,813.90)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$39,813.90		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$39,813.90		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7386 - Fiscal Solvency Plans

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$15,000.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$15,000.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$14,272.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$728.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$15,000.00		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7390 - Pupil Retention Block Grant

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$60,710.00		\$56,763.85	\$58,466.77	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$60,710.00		\$56,763.85	\$58,466.77	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$11,000.00		\$11,198.00	\$11,399.56	
Classified Salaries	2000 - 2999	\$13,811.00		\$13,914.58	\$14,018.94	
Employee Benefits	3000 - 3999	\$6,980.00		\$7,034.84	\$7,090.40	
Books and Supplies	4000 - 4999	\$65,699.00		(\$875.85)	(\$753.46)	
Services and Other Operating Expenditures	5000 - 5999	\$12,808.00		\$13,153.82	\$13,482.67	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$5,543.94		\$5,543.94	\$5,543.94	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$115,841.94		\$49,969.33	\$50,782.05	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$55,131.94)		\$6,794.52	\$7,684.72	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$55,131.94)		\$6,794.52	\$7,684.72	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$55,131.94		\$0.00	\$6,794.52	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$55,131.94		\$0.00	\$6,794.52	
Ending Fund Balance		\$0.00		\$6,794.52	\$14,479.24	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7392 - Teacher Credentialing Block Grant

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$52,413.00		\$52,413.00	\$52,413.00	
<b>Total Revenues</b>		\$52,413.00		\$52,413.00	\$52,413.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$42,422.00		\$42,422.00	\$42,422.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$9,991.00		\$9,991.00	\$9,991.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$52,413.00		\$52,413.00	\$52,413.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7393 - Professional Development Block Grant**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$596,213.00		\$557,459.16	\$574,182.93	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$596,213.00		\$557,459.16	\$574,182.93	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$505,160.00		\$514,252.88	\$523,509.43	
Classified Salaries	2000 - 2999	\$500.00		\$503.75	\$507.53	
Employee Benefits	3000 - 3999	\$61,622.00		\$62,730.67	\$63,859.28	
Books and Supplies	4000 - 4999	\$210,017.00		(\$21,719.72)	(\$22,178.11)	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$39,641.76		\$39,641.76	\$39,641.76	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$816,940.76		\$595,409.34	\$605,339.89	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$220,727.76)		(\$37,950.18)	(\$31,156.96)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$37,950.18	\$31,156.96	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$37,950.18	\$31,156.96	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$220,727.76)		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$220,727.76		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$220,727.76		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7394 - Targeted Instructional Improvement Block Grant**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$465,836.00		\$435,556.66	\$448,623.36	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$465,836.00		\$435,556.66	\$448,623.36	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$365,231.00		\$297,179.87	\$267,186.03	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$78,000.00		\$78,000.00	\$78,000.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$22,605.00		\$22,605.00	\$22,605.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$465,836.00		\$397,784.87	\$367,791.03	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$37,771.79	\$80,832.33	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$37,771.79	\$80,832.33	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$37,771.79	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$37,771.79	
Ending Fund Balance		\$0.00		\$37,771.79	\$118,604.12	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7395 - School and Library Improvement Block Grant

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,579,556.00		\$1,476,884.86	\$1,521,191.41	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$1,579,556.00		\$1,476,884.86	\$1,521,191.41	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$400,031.00		\$407,231.56	\$414,561.73	
Classified Salaries	2000 - 2999	\$429,560.00		\$432,781.69	\$436,027.56	
Employee Benefits	3000 - 3999	\$222,245.00		\$223,798.28	\$225,372.51	
Books and Supplies	4000 - 4999	\$444,498.00		\$300,365.63	(\$9,942.11)	
Services and Other Operating Expenditures	5000 - 5999	\$221,599.00		\$227,358.88	\$232,502.93	
Capital Outlay	6000 - 6900	\$400.00		\$400.00	\$400.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$101,670.43		\$101,670.43	\$101,670.43	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$1,820,003.43		\$1,693,606.47	\$1,400,593.05	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$240,447.43)		(\$216,721.61)	\$120,598.36	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$240,447.43)		(\$216,721.61)	\$120,598.36	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$515,628.43		\$275,181.00	\$58,459.39	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$515,628.43		\$275,181.00	\$58,459.39	
Ending Fund Balance		\$275,181.00		\$58,459.39	\$179,057.75	

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General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7396 - Discretionary Block Grant - School Site

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$271,315.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$271,315.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$380,586.00		\$162,520.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$28,143.72		\$8,733.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$408,729.72		\$171,253.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$137,414.72)</b>		<b>(\$171,253.00)</b>	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$137,414.72)</b>		<b>(\$171,253.00)</b>	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$308,667.72		\$171,253.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$308,667.72		\$171,253.00	\$0.00	
Ending Fund Balance		\$171,253.00		\$0.00	\$0.00	

**General Fund/County School Service Fund**  
**Restricted Resources Only**  
**Resource: 7397 - Discretionary Block Grant - School District**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$88,674.00		\$0.00	\$0.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$88,674.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$30,104.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$75.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$3,631.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$230,271.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$23,125.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$14,647.70		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$301,853.70		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$213,179.70)</b>		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$213,179.70)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$213,179.70		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$213,179.70		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

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**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7398 - Instructional Materials, Library & ED Technology**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$110,027.00		\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$5,119.89		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$115,146.89		\$0.00	\$0.00	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$115,146.89)</b>		\$0.00	\$0.00	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$115,146.89)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$115,146.89		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$115,146.89		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 7400 - Quality Education Investment Act

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$326,185.00		\$304,982.98	\$314,132.47	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$326,185.00		\$304,982.98	\$314,132.47	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$310,357.00		\$257,058.20	\$229,045.43	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$15,828.00		\$15,828.00	\$15,828.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$326,185.00		\$272,886.20	\$244,873.43	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		\$32,096.78	\$69,259.04	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$32,096.78	\$69,259.04	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$32,096.78	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$32,096.78	
Ending Fund Balance		\$0.00		\$32,096.78	\$101,355.82	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 7810 - Other State**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$181,832.00		\$170,012.92	\$175,113.31	
Other Local Revenues	8600 - 8799	\$164.00		\$164.00	\$164.00	
<b>Total Revenues</b>		\$181,996.00		\$170,176.92	\$175,277.31	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$52,462.00		\$53,406.31	\$54,367.63	
Classified Salaries	2000 - 2999	\$76,881.00		\$77,457.61	\$78,038.54	
Employee Benefits	3000 - 3999	\$38,153.00		\$38,379.13	\$38,608.12	
Books and Supplies	4000 - 4999	\$3,203.00		(\$331.26)	(\$338.25)	
Services and Other Operating Expenditures	5000 - 5999	\$2,627.00		(\$15.51)	(\$15.84)	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$8,670.00		\$8,670.00	\$8,670.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$181,996.00		\$177,566.28	\$179,330.20	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		\$0.00		(\$7,389.36)	(\$4,052.89)	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$7,389.36	\$4,052.89	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$7,389.36	\$4,052.89	
<b>Net Increase (Decrease) in Fund Balance</b>		\$0.00		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

**General Fund/County School Service Fund  
Restricted Resources Only  
Resource: 8100 - Routine Repair & Maintenance (RRRMF: Education Code Section 17014)**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	
<b>Total Revenues</b>		\$0.00		\$0.00	\$0.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$2,860,787.00		\$2,882,242.90	\$2,903,859.73	
Employee Benefits	3000 - 3999	\$679,951.00		\$683,297.04	\$686,668.18	
Books and Supplies	4000 - 4999	\$38,532.00		\$39,520.92	\$40,355.01	
Services and Other Operating Expenditures	5000 - 5999	\$406,368.00		\$416,842.95	\$425,776.89	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$3,985,638.00		\$4,021,903.81	\$4,056,659.81	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		<b>(\$3,985,638.00)</b>		<b>(\$4,021,903.81)</b>	<b>(\$4,056,659.81)</b>	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$650,000.00		\$612,300.00	\$619,000.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$4,556,646.00		\$4,634,203.81	\$4,675,659.81	
<b>Total Other Financing Sources/Uses</b>		\$3,906,646.00		\$4,021,903.81	\$4,056,659.81	
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$78,992.00)</b>		\$0.00	\$0.00	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$78,992.00		\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$78,992.00		\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	

MYFP-74

General Fund/County School Service Fund  
 Restricted Resources Only  
 Resource: 9010 - Other Local

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Note
<b>Revenues</b>						
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$222,993.00		\$222,993.00	\$222,993.00	
<b>Total Revenues</b>		\$222,993.00		\$222,993.00	\$222,993.00	
<b>Expenditures</b>						
Certificated Salaries	1000 - 1999	\$4,000.00		\$4,072.00	\$4,145.30	
Classified Salaries	2000 - 2999	\$102,412.00		\$103,180.09	\$103,953.94	
Employee Benefits	3000 - 3999	\$46,188.00		\$46,367.89	\$46,549.12	
Books and Supplies	4000 - 4999	\$492,783.14		(\$50,963.08)	(\$52,038.65)	
Services and Other Operating Expenditures	5000 - 5999	\$172,241.76		\$68,914.28	\$67,827.93	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	
<b>Total Expenditures</b>		\$817,624.90		\$171,571.18	\$170,437.64	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>		(\$594,631.90)		\$51,421.82	\$52,555.36	
<b>Other Financing Sources/Uses</b>						
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	
<b>Total Other Financing Sources/Uses</b>		\$0.00		\$0.00	\$0.00	
<b>Net Increase (Decrease) in Fund Balance</b>		(\$594,631.90)		\$51,421.82	\$52,555.36	
<b>Fund Balance</b>						
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$594,679.19		\$47.29	\$51,469.11	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$594,679.19		\$47.29	\$51,469.11	
Ending Fund Balance		\$47.29		\$51,469.11	\$104,024.47	