



Planada Elementary School District

Fiscal Review and Multiyear Projection

March 18, 2008

Joel D. Montero
Chief Executive Officer



March 18, 2008

Steve Gomes, Superintendent
Planada Elementary School District
161 Plainsburg Road
P.O. Box 236
Planada, California 95365

Dear Superintendent Gomes,

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

1. 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 five subsequent fiscal years. The team shall utilize FCMAT's budget Explorer v.3.0 multiyear financial software to complete this component of the work. Recommendations will be provided to enhance revenues or reduce expenditures, as requested.
2. The district is reviewing financing options to construct a \$3.1 million multipurpose facility. The team shall assist the district in reviewing bridge financing strategies and provide recommendations and multiple options to fund the proposed facility. Feasibility options will include but not be limited to existing general obligation bonds, developer fees and certificates of participation financing.

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 Planada Elementary School District.

Sincerely,

Joel D. Montero
Chief Executive Officer

FCMAT

Joel D. Montero, Chief Executive Officer

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Table of Contents

Forewordiii

Introduction I

Executive Summary 3

Findings and Recommendations 7

2007-08 Preliminary Budget Review 7

Multiyear Financial Projection..... 13

Categorical Funds..... 27

Presentation of Budget Information..... 29

School Facility Costs.....31

Appendices 43

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.

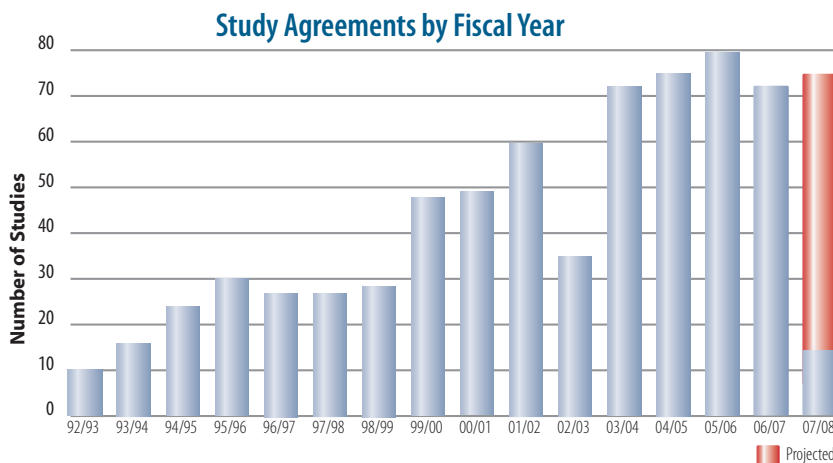
Since 1992, FCMAT has been engaged to perform more than 600 reviews for local educational agencies, including school districts, county offices of education, charter schools and community colleges. Services range from fiscal crisis intervention to management review and assistance. FCMAT also provides 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.

Total Number of Studies..... 667

Total Number of Districts in CA..... 982

Management Assistance..... 631 (94.6%)
Fiscal Crisis/Emergency 36 (5.4%)

Note: Some districts had multiple studies.
Seven Districts have received emergency loans from the state.
(Rev. 10/10/07)



Introduction

The Planada Elementary School District is a K-8 district of approximately 760 students, which has been in declining enrollment for several years. The district operates a K-5 elementary school and a middle school. Students in the district transfer to the Le Grand High School district in Le Grand, California, which is four miles south of Planada. The Planada community is located ten miles east of Merced along State Highway 140. Industry in the area is largely agricultural.

In October 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. 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 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 five subsequent fiscal years. The team shall utilize FCMAT's Budget Explorer v.3.0 multiyear financial projection software to complete this component of the work. Recommendations will be provided to enhance revenues or reduce expenditures, as requested.
2. The district is reviewing financing options for construction of a \$3.1 million multipurpose facility. The team shall assist the district in reviewing bridge financing strategies and provide recommendations and multiple options to fund the proposed facility. Feasibility options will include but not be limited to existing general obligation bonds, developer fees and certificates of participation financing.

Study Team

The FCMAT study team was composed of the following members:

Michelle Plumbtree
Fiscal Intervention Specialist
Fiscal Crisis and Management
Assistance Team
Petaluma, California

Margaret Rosales
FCMAT Consultant
Kingsburg, California

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

Study Guidelines

FCMAT visited the district in December 2007 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
- Multiyear Financial Projection
- Categorical Funds
- Presentation of Budget Information
- School Facility Costs

Executive Summary

2007-08 Preliminary Budget Review

FCMAT reviewed all district funds by resource to identify trends and formulate questions about the current status of accounts. A preliminary review suggests that some of the district's 2007-08 accounts are not budgeted appropriately. For example, the deferred maintenance contribution is budgeted in the unrestricted general fund rather than the routine repair and maintenance account.

Also, the district does not charge indirect costs to categorical programs to the full extent allowable. FCMAT's review also found instances where various accounts were over-drawn or seemed to have a higher budget than necessary in both salary and nonsalary categories. Other accounts appeared to be overbudgeted compared to past-year actuals. These types of budget adjustments will affect the general fund's ending balance unless a way to offset them can be identified.

After several reviews of district information, FCMAT produced a 2007-08 budget that was used as the basis for a multiyear projection.

FCMAT Multiyear Financial Projection Summary Unrestricted General Fund (Rounded to the nearest dollar)

Description	Base Year 2007-08	Year 1 2008-09	Year 2 2009-10	Year 3 2010-11	Year 4 2011-12	Year 5 2012-13
Total Revenues	4,943,559	4,551,748	4,711,051	4,862,439	5,035,798	5,231,598
Total Expenditures	4,574,122	4,362,753	4,402,061	4,457,313	4,514,501	4,573,543
Excess (Deficiency)	369,437	188,995	308,989	405,126	521,297	658,055
Total Other Sources/ Uses	(469,443)	(513,174)	(520,214)	(526,205)	(531,293)	(539,678)
Net Increase/Decrease	(100,006)	(324,179)	(211,225)	(121,077)	(9,996)	118,376
Beginning Balance	566,554	466,547	142,368	(68,856)	(189,935)	(199,931)
Ending Balance	466,547	142,368	(68,856)	(187,935)	(199,931)	(81,555)
4% Reserve	314,615	294,028	297,075	300,761	303,242	307,252
Other designated						
Undesignated	151,932					
Negative Shortfall		(151,660)	(365,932)	(490,697)	(503,174)	(388,808)

FCMAT's MYFP shows that the district *will be* able to maintain the state required reserve of 4% in the current year based on the Governor's January 2008-09 budget proposal. The

projections also reflect that the district *will not* be able to maintain the 4% reserve in any of the projection years, beginning with 2008-09. These projections are based on assumptions listed later in the report, but do not include any negotiation settlements in 2007-08 or the projection years, other than the increase of \$500 in the benefits cap in 2007-08. Salary increases and/or additional health and benefit increases, as well as any other increased expenditures over and above the increases FCMAT has included, would have an additional significant impact on the ending fund balance.

The Governor's 2008-09 budget proposal includes severe cuts to education that have been included in the multiyear projection that FCMAT has produced as part of this report. As the state's 2008-09 budget proposal continues to be developed and further revised, the district should update its projections accordingly. Even though the state budget proposal may evolve from its present form, FCMAT's policy is to provide a conservative projection in the absence of as-yet-unknown actions by the Legislature.

Although projections are usually done for the current and two subsequent years, the district requested a five-year projection. It is difficult to develop accurate projections of more than three years as there are so many unknowns. Five-year projections are even more unreliable because state economics and the impact of local decisions are difficult to project. The district should continue to update its projections at each financial reporting period and prior to making any financial decisions.

Presentation of Budget Information

Budget presentations are not always clear as to the reasons for increases or decreases, and whether or not these changes are one-time or ongoing. In addition, budget presentations often contain so much information that the reviewers may have trouble interpreting all of the data.

Documents developed by the business department for distribution to the Governing Board, finance committees, staff and community should be easily understood. Readers of the documents should not have to wade through complex, lengthy computer printouts to try to understand the district's fiscal position. Whenever business-related items are brought to the board for information or approval, adequate information should accompany the reports to make them easily understood. For example, detailed explanations should accompany budget reports on one-time, ongoing, and eliminated revenues and expenditures. This type of supplemental information allows the board to make spending decisions in a more informed and accountable manner.

Concerns were voiced that timely, understandable budget information is not shared with managers. Budget monitoring controls, such as periodic reports, should be in place to alert department and site managers of potential overexpenditure of budgeted amounts. The business department should work with sites and departments to provide them with additional resources for budget review if the current practice is not satisfactory.

The district should also implement policies to facilitate development of a budget that is understandable, meaningful, reflective of district priorities, and balanced in terms of revenues and expenditures. All department, program, and administrative staff must adhere to budget calendar guidelines and responsibilities to ensure participation, collaboration, and accountability during budget development and revision activities. This will allow the district to maintain balanced budgets that reflect district priorities. It will encourage district staff to work together and discuss the district budget as a whole.

School Facility Costs

The district completed the construction of Cesar Chavez Middle School in the 2001-02 fiscal year. Because of escalating construction costs and changes to the state School Building Program, the project was completed without a multipurpose/gym facility.

Based on a review of the existing facilities and current enrollment, it is evident that the district has capital facilities needs that exceed its ability to fund. Without a broad-based funding alternative, there will be increased pressure on the district's unrestricted general fund if debt is incurred to build the facility. The result could be less revenue available for classroom supplies, compensation increases, additional staffing and enhancements to existing programs. The decision to build the facility should be made after much review, discussion and feedback from various stakeholders.

The district does not have a single-source funding mechanism to construct the proposed multipurpose/gym facility. To identify the funding mechanism or mechanisms that best suit the district's needs, it is useful to review their advantages and disadvantages and their ability to finance the district's immediate capital facilities needs. Information has been provided about the possible funding sources:

- General Obligation Bonds
- Parcel Taxes
- Mello-Roos Community Facility District
- Developer Fees
- Qualified Zone Academy Bonds
- Redevelopment Agencies
- Certificates of Participation
- State School Facilities Program
- Joint Use Projects

2007-08 Preliminary Budget Review

Fund accounting utilizes 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 comparisons between projections and what 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.

Encumbrances represent commitments in the form of purchase orders to buy goods or services. They are a budgetary account used to prevent the overspending of an appropriation. Planada Elementary's financial system provides the option of encumbering all expenditure accounts utilized by the district. This is an excellent way to monitor budgets and ensure that the portions of the budget that have been committed are protected from being spent in any other manner. For nonsalary items, encumbrances are established when a purchase order is issued and disencumbered when payment is made for the item after it is received.

The estimated annual cost of salaries and benefits is entered into the budget at the beginning of the year during budget development. In many districts, the estimated cost is more efficient and accurate when driven by a position control system that includes the actual costs of employees by incorporating all authorized positions for the current year. For a position control system to serve as an effective resource, the information should continue to be updated as actual positions are filled with contracted employees and/or as positions are added or eliminated. The district should also make any other adjustments that will affect the final calculation of budgeted salaries and benefits for the upcoming year. Position control and the budget should be reconciled several times throughout the year to ensure the two databases are accurate and reflect the same information, since changes made in one system do not automatically update the other system's information.

Some financial systems also encumber salaries and benefits in the budget, which means that the estimated salary and benefit costs for the rest of the year are protected in each salary budget category. When payrolls are generated, the amounts paid are deducted from the encumbrance, with the remaining encumbrance representing the estimated amount the district will have to expend for the remainder of the year. Encumbering provides districts with a more accurate method of determining whether the budget for the remainder of the year will be sufficient. The district utilizes the encumbering option for salaries and benefits that is available in its financial system. The district must ensure that it compares

and analyzes actual salary and benefit expenditures to date against the remaining budgets. Budgets and position control must also be adjusted to reflect changes in salary amounts or personnel. Reconciliations need to be performed periodically: at a minimum, during budget development, once the school year begins as more positions are filled, and at the first- and second-interim reporting periods to ensure that position control and the budget remain accurate.

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 that 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 separated into designated and undesignated portions.

The state requires districts to designate a reserve for economic uncertainty, which in the district's case is 4%. The 4% is calculated on total general fund expenditures, transfers out and other financing uses. The Governing Board can also designate other reserves for intended uses, such as equipment replacement or potential salary increases. Any remaining amounts after designations are considered undesignated, unappropriated fund balance.

FCMAT reviewed all district funds by resource to identify trends and formulate questions about the current status of accounts. A preliminary review suggests that some of the district's 2007-08 accounts are not budgeted appropriately. For example, the deferred maintenance contribution is budgeted in the unrestricted general fund rather than the routine repair and maintenance account. Also, the district does not charge indirect costs to categorical programs to the full extent allowable. FCMAT has updated these amounts in 2007-08. In addition, the district has historically transferred more than the required 3% to the routine repair and maintenance account annually. Various accounts were overdrawn or seemed to have a higher budget than necessary in both salary and nonsalary categories. Other accounts appeared to be overbudgeted compared to past-year actuals. These types of adjustments will affect the general fund's ending fund balance unless they are offset.

All purchase orders should be properly encumbered against the budget until payment is made. Because some unrestricted budgets exceeded the budget allocation at the object level at the time of FCMAT's review, it appears that the financial system allows purchase orders and/or expenditures to be processed even without sufficient budgets. Even if there is a sufficient overall budget, allowing overexpenditures in one area distorts balances by resource.

When purchase orders are created in the financial system, funds are encumbered until a payment is made or the order is cancelled. The purchasing system is integrated with the budget and accounting modules. If adequate funds are unavailable or the budget code is

not valid, the system can be adjusted to prevent the purchase order from being finalized or moving through the process until a budget revision occurs. This is often referred to as being “hard coded.” Currently, a warning error might be generated when the budget is not adequate, but unless hard coding is used, transactions can continue to be processed.

Revenues and expenditures for categorical programs should be reviewed and evaluated in the same manner as unrestricted general fund revenues and expenditures. Carryover and unearned income for categorical programs should be similarly monitored. FCMAT’s review did not find excessive carryover balances in categorical programs, which is often a problem in many districts. Whenever possible, restricted funding should be spent in the year it is earned, which is the district’s practice. The district should continue to ensure it spends categorical funds and avoids carryover unless there is a specific expenditure that requires more than a year of funding, such as a future textbook adoption. Program guidelines must be followed to ensure that qualifying students receive the appropriate level of supplies and instructional support to achieve success.

The following is a summary of adjustments FCMAT made to the district’s 2007-08 budget after conducting its review and asking follow-up questions. These adjustments are included in the 2007-08 FCMAT multiyear projection.

Unrestricted General Fund

Revenues

- Other State Revenues – Reduced by \$5,000, based on historical trends and current year anticipated revenues;
- Other Local Revenues – Reduced by \$3,000, based on reducing anticipated interest earned to historical trends, and an increase in local revenues to match actual year-to-date revenues received.

Expenditures

- Certificated Salaries – An increase of \$4,289, based on year-to-date activity and the December payroll encumbrance;
- Employee Benefits – Captured anticipated budget savings of \$25,693;
- Services and Other Operating Expenditures – A budget increase of \$50,000, based on historical spending trends;
- Capital Outlay – A budget increase of \$3,234 to cover the year-to-date expenditure activity;
- Direct Support/Indirect Cost – Adjusted based on charging an indirect cost to resource 4035, teacher quality, and resource 6285, community-based tutoring to recapture cost of \$3,696.
- Interfund Transfers Out – Adjusted by moving the \$35,000 deferred maintenance contribution to the restricted resource for routine restricted maintenance (8150).

Restricted General Fund

Revenues/Expenditures

- Resource 3010, Title I. Reduced revenues by \$71,607 to the current level of funding and reduced books, supplies and other services to maintain expenditures at the anticipated funding level.
- Resource 3310, Special Education, IDEA Basic Local Assistance. Increased classified salaries by \$15,744 and employee benefits by \$9,738 based on the year-to-date activity and the December payroll encumbrance. An unrestricted general fund contribution of \$25,482 was budgeted to maintain the current level of services and expenditures.
- Resource 4035, NCLB Title II, Teacher Quality. Reduced certificated salaries by \$3,161 to recapture the indirect cost by the same amount.
- Resource 4045, NCLB Title II, Enhancing Education Through Technology. Reduced revenues by \$444 and adjusted the supplies category to maintain expenditures at the current year funding level.
- Resource 5810, Laura Bush Foundation (5815) and USDA Rural Development (5823). Increased capital outlay for the one-time expenditures for the ball field project and added a \$15,000 required one-time contribution from the unrestricted general fund. No budget activity is carried over into the projection years.
- Resource 6285, Community-Based Tutoring. Reduced supplies and added \$532 to recapture allowable indirect cost.
- Resource 6286, English Language Acquisition. Decreased revenues by \$2,600 to the current year anticipated funding level and reduced expenditures to maintain expenses at the funding levels.
- Resource 6760, Art and Music Block Grant. Increased revenues by \$10,060 to the current year anticipated funding level. Expenditures were not increased and were allowed to carryover into future years.
- Resource 7230, Home-to-School Transportation. Revenues were increased by \$13,639 based on anticipated state funding. The contribution from unrestricted and restricted was reduced to reflect the net effect of the increase in funding level.
- Resource 7394, Targeted Instructional Improvement Block Grant. Reduced revenues by \$10,493 to the anticipated state funding level and adjusted the inter-program transfer to Home to School Transportation to match the revenues.
- Resource 7400, Quality Education Investment Act. Reduced certificated salaries by \$20,701; increased employee benefits by \$29,972; supplies by \$17,804 and set up a contribution from the unrestricted general fund for the net increase in expenditures of \$27,075.
- Resource 8150, Ongoing & Major Maintenance Account. Moved the required deferred maintenance transfer of 0.5%, \$35,000 from the unrestricted general fund. Increased the contribution from unrestricted to accommodate that transfer.

The district should develop a budget monitoring process for all unrestricted and restricted resources. Budgets should reflect the most current spending plan at all times and may change during the year as decisions are made. The budget is required to be reviewed at both first and second interim reporting periods by law, with additional updates as needed. The board should receive monthly budget reports with explanations of the reasons changes occurred between major object codes.

Recommendations

The district should:

1. Ensure it has a reliable process to analyze actual salary and benefits to date and compare them with remaining budget balances at least monthly.
2. Ensure that budget information is updated regularly throughout the year.
3. Adjust salary and benefit budgets when changes occur in the amounts to be paid, or in personnel.
4. Reconcile position control with the budget periodically and at a minimum, during budget development, once the school year begins as more positions are filled, and at first interim and second interim.
5. Ensure that 2007-08 accounts are budgeted to accurately reflect anticipated revenues and expenditures.
6. Implement the purchase order system to automatically verify fund availability and account coding when the site or department prepares a purchase requisition.
7. Set up the financial system so that it does not allow purchase orders and/or expenditures to be processed if budgets are insufficient.
8. Monitor categorical budgets to ensure they are being spent whenever possible, optimizing categorical expenditures so that students receive the maximum benefit in accordance with program guidelines.
9. Spend restricted categorical program funding in the year received whenever possible.
10. Develop monthly budget monitoring processes for all resources.
11. Provide the board with monthly budget reports with explanations of changes between major object codes.
12. Review the budget adjustments listed in this section and validate whether or not they should be included in the district's 2007-08 budget.

Multiyear Financial Projection

Multiyear financial projections (MYFP) are required by AB 1200 and AB 2756 and are a part of the budget and interim reports. They should be produced accurately and timely and should contain the most current fiscal information available to ensure their usefulness. 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 to assist 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 reserve for economic uncertainty.

Planada Elementary has had positive certifications at first and second interim reporting periods for many years. This means that based on current projections, the district is able to meet its financial obligations for the current and subsequent two fiscal years. The projections completed by the district, and reviewed by the county office, are developed after considering all factors. The district met the criteria for a positive certification at the time of the 2007-08 first interim even though many amounts in FCMAT's projections differ from those of the district.

FCMAT's projections exclude salary enhancements for any of the bargaining units, other than estimated step-and-column movement for all units, in 2007-08 and in the projection years. The MYFP maintains staffing at the 2007-08 numbers in all projection years, as staffing reductions would take board action, and no such action has been taken to date. FCMAT's practice is not to include COLA for future years because that is determined through the collective bargaining process.

The district does not fully utilize federal, mega-item and AB 825 block grant flexibility and other transfer options, but should investigate the feasibility of maximizing these options in future budget cycles. Although these transfers are not always significant amounts, funding flexibility should be utilized whenever possible. FCMAT has not included additional transfers in its projections since these actions would require decisions by the district on where transfers would occur.

Even though the state budget proposal may evolve from its present form, FCMAT's policy is to provide a conservative projection in the absence of as-yet-unknown actions by the Legislature. The Governor's 2008-09 budget proposal includes severe cuts to education; those proposed cuts have been included in the multiyear projection that FCMAT has produced as part of this report. As the state's 2008-09 budget proposal continues to be developed and further revised, the district should update its projections accordingly.

FCMAT's MYFP shows that the district *will be* able to maintain the state required reserve of 4% in the current year based on the Governor's January 2008-09 budget proposal. The projection also reflects that the district *will not* be able to maintain the 4% reserve in any of the projection years, beginning with 2008-09. These projections are based on assumptions listed later in the report, but do not include any negotiation settlements in 2007-08 or the projection years, other than the increase of \$500 in the benefits cap in 2007-08. Salary increases and/or additional health and benefit increases, as well as any other increased expenditures over and above the increases FCMAT has included, would have an additional significant impact on 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. FCMAT's general fund projections for Planada Elementary 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 and county offices of education. The final Budget Explorer projection is part of this report.

There are inherent limitations with any projection of financial data because they are based on criteria and assumptions rather than on exact calculations. Limitations include issues such as accuracy of baseline data, unpredictable timing of negotiations, unanticipated changes in local property tax or other local revenues, enrollment trends and changing economic conditions at the state, federal and local levels. Therefore, the multiyear financial projection should be evaluated with an understanding that it is not a prediction of exact numbers. The projection should be updated throughout the year, including, at a minimum, at each interim financial reporting period and before settling negotiations to maintain the most accurate and meaningful data. It should also be updated whenever assumptions used in the projection change materially.

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 on other priorities. However, if the unappropriated fund balance is negative, the budget must be adjusted by the amount of the deficit spending to sustain the recommended reserve levels under AB 1200 guidelines. The adjustment can be either from increasing revenues or decreasing expenditures.

Projections must be viewed comprehensively; the district must determine what compounding effects may occur if any or all of the unappropriated fund balance is utilized in the current and subsequent years. The unappropriated fund balance and the corresponding compounded effect can be clearly determined as the years proceed.

FCMAT reviewed district records, interviewed staff members and examined financial reports to gather the information necessary for the multiyear financial projection. The initial 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/multiyear projections, including assumptions used in each report. The review included an analysis of the projected and actual revenues, expenditures, transfers and components of the ending general fund balance. The base year in FCMAT's multiyear financial projection utilized the district's 2007-08 first interim report with the modifications listed in the previous section of this report, along with other district-provided data that FCMAT did not verify or audit extensively. The documents utilized in the review process and in developing the MYFP included the following:

- 2007-08 first interim DAT file.
- Financial system budget reports that corresponded to amounts in 2007-08 first interim and working budget.
- 2007-08 adopted budget documents, all funds, including all schedules and narrative/PowerPoint for board presentation.
- 2007-08 first interim budget documents, all funds, including all schedules and narrative/PowerPoint for board presentation.
- First and second interim reports, SACS forms, all funds, including all schedules and narrative/PowerPoint for board presentation; fiscal years 2001-02 through 2006-07.
- Unaudited actuals SACS forms, all funds, including all schedules and narrative/PowerPoint for board presentation for fiscal years 2001-02 through 2006-07.
- Revenue limit worksheets, including all schedules, for fiscal years 2001-02 through 2007-08.
- Financial system three-year comparative summary report, by fund/resource/object.
- Independent audit reports for 2001-02 through 2006-07.
- Long-term debt schedule with payment schedules and source of payments.
- Multiyear projections produced in SACS and/or any software with 2007-08 as the base year.
- Any outside review or 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 and 2007-08 (if any).
- 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 for past four years.
- Salary schedules & scatter gram, 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.
- District and departmental organizational charts.
- Historical and current enrollment, by school and grade level.
- Enrollment projections for next five years.
- 2007-08 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 factors.
- P-1, P-2 and annual ADA reports for 2001-02 through 2006-07.
- Actuarial report for health and welfare benefits.
- Actuarial report for Workers' Compensation.
- History of health and welfare rates - prior six years.
- Copy of district plan to address retiree benefits.
- Copy of golden handshake provisions including cost analysis, if applicable.

FCMAT budget assumptions depict conservative economic factors and estimates as outlined by SSC in the Financial Dashboard produced January 2008 after the Governor's 2008-09 budget proposal. FCMAT's MYFP does not include any increases for salary in the current or projection years because those costs are considered during local collective bargaining. The projection does include a \$500 increase in the cap for health and welfare benefits for both current and retired employees in 2007-08, as that increase has already been negotiated. Included in the projection years are the average cost of step and column movement for all contracted salaries and the associated cost of employer paid statutory benefits, in addition to other increases and changes as listed in the next section.

2007-08 General Fund

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Revenues							
Revenue Limit Sources	8010 - 8099	\$4,148,429.83	\$4,047,102.57	\$4,183,709.28	\$4,320,898.11	\$4,477,904.05	\$4,655,395.98
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$476,020.00	\$445,129.08	\$465,975.97	\$478,156.66	\$492,348.36	\$508,339.72
Other Local Revenues	8600 - 8799	\$319,109.00	\$59,517.00	\$61,365.82	\$63,384.11	\$65,545.70	\$67,862.08
Total Revenues		\$4,943,558.83	\$4,551,748.65	\$4,711,051.07	\$4,862,438.88	\$5,035,798.11	\$5,231,597.78
Expenditures							
Certificated Salaries	1000 - 1999	\$2,283,385.15	\$2,314,724.65	\$2,346,502.90	\$2,378,726.04	\$2,411,400.30	\$2,444,532.01
Classified Salaries	2000 - 2999	\$381,015.00	\$382,541.66	\$384,075.96	\$385,617.94	\$387,167.62	\$388,725.06
Employee Benefits	3000 - 3999	\$1,079,604.00	\$1,088,439.41	\$1,092,667.77	\$1,096,866.37	\$1,101,119.48	\$1,105,438.51
Books and Supplies	4000 - 4999	\$111,950.00	\$112,362.77	\$118,154.80	\$122,036.65	\$126,329.17	\$131,055.91
Services and Other Operating Expenditures	5000 - 5999	\$686,567.00	\$439,518.76	\$453,842.11	\$469,122.61	\$485,415.49	\$502,597.79
Capital Outlay	6000 - 6900	\$3,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)
Debt Service	7430 - 7439	\$112,510.00	\$109,309.00	\$90,961.00	\$89,086.00	\$87,212.00	\$85,337.00
Total Expenditures		\$4,574,122.15	\$4,362,753.25	\$4,402,061.54	\$4,457,312.61	\$4,514,501.06	\$4,573,543.28
Excess (Deficiency) of Revenues Over Expenditures		\$369,436.68	\$188,995.40	\$308,989.53	\$405,126.27	\$521,297.05	\$658,054.50
Other Financing Sources/Uses							
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$469,443.00)	(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)
Total Other Financing Sources/Uses		(\$469,443.00)	(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)
Net Increase (Decrease) in Fund Balance		(\$100,006.32)	(\$324,178.96)	(\$211,224.71)	(\$121,078.77)	(\$9,996.04)	\$118,376.10
Fund Balance							
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$566,553.50	\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$566,553.50	\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)
Ending Fund Balance		\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)	(\$81,555.20)
Components of Ending Fund Balance							
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Designated for Economic Uncertainties	9770	\$314,615.19	\$294,028.22	\$297,075.39	\$300,761.36	\$303,242.43	\$307,252.50
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$151,931.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$151,660.00)	(\$365,931.88)	(\$490,696.62)	(\$503,173.73)	(\$388,807.70)

Multiyear Forecast Assumptions

FCMAT has focused 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 routine, repair and maintenance account (RRMA) contribution.

Although projections are usually done for the current and two subsequent years, the district requested a five-year projection. It is always difficult to develop projections of any length of time as there are so many unknowns, but five years out the assumptions are even more unreliable because state economics and local decisions are difficult to project. The district must continue to update its projections regularly rather than continuing to rely on this information because so many tentative assumptions are included, e.g., the 2008-09 Governor's proposal.

Revenue Limit Sources – Revenue limit sources make up most of the district's total general fund budgeted revenues. The revenue limit calculation is based on student average daily attendance (ADA) levels, cost of living allowance (COLA), deficit adjustments, and qualifying add-on or deduction amounts such as unemployment increases, public employee retirement system (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 a COLA of 4.53%. The Governor's current budget proposal for 2008-09 includes an estimated statutory COLA in subsequent years, with a deficit of 6.99% against those COLAs in each projection year.

Federal Revenues – Restricted federal revenues were decreased in future years by the 2006-07 carryover balances that are included in the 2007-08 revenue, but were otherwise budgeted at the same amount as in 2007-08.

All 2007-08 one-time federal revenues were eliminated from the projected years.

State Revenues – State revenues have been adjusted by a (6.5)% deficit in 2008-09 and a positive COLA in the following years. 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 current or subsequent years. The SSC Dartboard was used for lottery rates in the current and subsequent fiscal years. Restricted state revenues were decreased in future years by the 2006-07 carryover balances that are included in the 2007-08 revenue accounts.

All 2007-08 one-time state revenues were eliminated from the projected years

Local Revenues – Unrestricted interest increased in future years based on the 2007-08 SSC Dartboard. All 2007-08 onetime local revenues were eliminated from the projected years.

Expenditures

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

Certificated Salaries - Certificated salaries have been projected by including an annual 1.4% step-and-column adjustment with *no other adjustments* for salary enhancements. The projection years reflect the ongoing cost of the current contract.

Classified Salaries – Classified salaries have been projected with a 0.5% step-and-column adjustment. No other adjustments were included for salary enhancements because those are determined by local negotiations.

Employee Benefits – Employee benefits are the most difficult area of the budget to project. Changes to statutory benefits such as STRS, PERS, Social Security and Medicare are projected proportionally to changes in certificated and classified salary accounts. 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. In the Planada ESD there is a benefits cap, so this portion of the budget is not as difficult to project. FCMAT included a \$500 increase to the cap for each employee with employer paid health and welfare based on negotiations to date. This increased the contribution to \$11,272.80 in 2007-08. The \$500 increase in the cap continued in the projection years, but was not further increased. That same \$500 increase to the cap was also budgeted for retiree benefits.

The 2007-08 budget for retiree benefits is \$135,274; an estimate of \$140,000 is budgeted in the projection years for this expenditure.

Books and Supplies – FCMAT adjusted the annual 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 annually by the projected CPI.

Capital Outlay – The equipment budget remained constant in subsequent years.

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

Direct Support/Indirect Costs – FCMAT used the 2007-08 indirect cost rate in all years.

Other Financing Sources/Uses

Transfers Out – The budgeted amount in this category is for the deferred maintenance match for all years of the projection.

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 for the routine repair and maintenance account.

Restricted Programs – Salary and benefit budgets were increased in each year due to step and column adjustments, although staffing levels were not changed. Where possible, restricted programs were adjusted in the following categories: books and supplies, services/other operating expense and capital outlay as necessary to maintain expenses at the expected revenue levels. Many restricted resources may reflect encroachment in subsequent years of the projection because of the rising cost of salaries and associated benefits in future years. Although these resources do not encroach in 2007-08, the cost of salaries and benefits increases each year. If other budget categories cannot be decreased enough to cover the cost of rising salaries and benefits, encroachment will occur unless decisions are made by the Governing Board to decrease or eliminate these salaries paid by categorical funds.

Reserve Level – The FCMAT projection indicates that the district *will* be able to meet the 4% minimum required reserve level in fiscal years 2007-08, but *will not* be able to do so in all subsequent years of the projection.

The specific assumptions included in FCMAT’s Multiyear Financial Projection include:

2007-08

- Funded ADA: 771.00
- Revenue Limit COLA: 4.53%
- California CPI: 3.2%
- Eliminated any deferred revenue or carryover from 2006-07
- State categorical revenues increased by 4.53% COLA
- Special education base deficit: 4.53%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$22 per ADA
- Interest rate of 4.2%
- 1.4% step and column movement for certificated
- 0.5% step and column movement for classified
- District increase of health and welfare cap by \$500 in the current year to \$11,272.80. Increase of \$500 for retirees’ health and welfare benefits as well.
- Budget for retiree benefits of \$135,274
- Use of the 2007-08 state approved indirect cost rate
- 4% reserve for economic uncertainty

2008-09

- Funded ADA: 771.00
- Revenue limit COLA: 4.94%
- Revenue limit deficit: 6.99%

- California CPI: 2.7%
- State categorical revenues decreased by (6.5)% COLA
- Special education base deficit: (6.5)%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$22 per ADA
- Interest rate of 4.10%
- 1.4% step and column movement for certificated
- 0.5% step and column movement for classified
- No change to health and welfare cap from prior year
- Retiree benefit budget estimated at \$140,000
- 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 because of increasing expenditures in the programs
- No budget for mandated costs or MAA
- Revenue and expenditure budget reduced by \$261,109 for the one-time 2007-08 activity of the breezeway project at the elementary school. The district filed a claim for Williams Act reimbursement and stated that the expense will be moved to the deferred maintenance fund if funding is denied.
- 4% reserve for economic uncertainty

2009-10

- Funded ADA: 773.00
- Revenue limit COLA: 3.0%
- Revenue limit deficit: 6.99%
- California CPI: 2.5%
- State categorical revenues increased by 3.0% COLA
- Special education base deficit: 3.0%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$22 per ADA
- Interest rate of 4.80%
- 1.4% step and column movement for certificated
- 0.5% step and column movement for classified
- No change to health and welfare cap from prior year
- Retiree benefit budget estimated at \$140,000
- 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 because of increasing expenditures in the programs
- No budget for mandated costs or MAA
- 4% reserve for economic uncertainty

2010-11

- Funded ADA: 777.39
- Revenue limit COLA: 2.6%
- Revenue limit deficit: 6.99%
- California CPI: 2.7%
- State categorical revenues increased by 2.6% COLA
- Special education base deficit: 2.60%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$23 per ADA
- Interest rate of 5.0%
- 1.4% step and column movement for certificated
- 0.5% step and column movement for classified
- No change to health and welfare cap from prior year
- Retiree benefit budget estimated at \$140,000
- 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 because of increasing expenditures in the programs
- No budget for mandated costs or MAA
- 4% reserve for economic uncertainty

2011-12

- Funded ADA: 782.09
- Revenue limit COLA: 2.9%
- Revenue limit deficit: 6.99%
- California CPI: 2.9%
- State categorical revenues increased by 2.9% COLA
- Special education base deficit: 2.90%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$23 per ADA
- Interest rate of 5.1%
- 1.4% step and column movement for certificated

- 0.5% step and column movement for classified
- No change to health and welfare cap from prior year
- Retiree benefit budget estimated at \$140,000
- 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 because of increasing expenditures in the programs
- No budget for mandated costs or MAA
- 4% reserve for economic uncertainty

2012-13

- Funded ADA: 787.74
- Revenue limit COLA: 3.1%
- Revenue limit deficit: 6.99%
- California CPI: 3.0%
- State categorical revenues increased by 3.1% COLA
- Special education base deficit: 3.10%
- Unrestricted lottery of \$121 per ADA
- Restricted lottery of \$23 per ADA
- Interest rate of 5.20%
- 1.4% step and column movement for certificated
- 0.5% step and column movement for classified
- No change to health and welfare cap from prior year
- Retiree benefit budget estimated at \$140,000
- 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 because of increasing expenditures in the programs
- No budget for mandated costs or MAA
- 4% reserve for economic uncertainty

FCMAT projects revenue and expenditures based on trend data that includes a five-year average of prior 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. Unless it is truly expected that all carryover and current year appropriation will be

spent, the budget should be adjusted as the year proceeds to reflect actual expenditures. 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 now in place. These include step-and-column adjustments, utilities and other ongoing expenditures, such as encroachment from special education, transportation and routine repair and maintenance. This also assumes that the district will continue to carry over balances in some categorical programs as in past years. Any deviations from the listed assumptions would require an updated projection to fully understand the impact of those changes.

It is also important to note that the Governor's 2008-09 budget proposal includes significant cuts to various categorical programs, which may cause additional encroachment in future years unless plans are made to decrease expenditures in those programs. FCMAT did not include these significant categorical program cuts other than the listed deficit because there is inadequate information at this time.

FCMAT's MYFP reflects that the district is able to maintain the 4% state required reserve in 2007-08, but will not be able to do so in subsequent years based on the Governor's current proposal for 2008-09.

Recommendations

The district should:

1. Develop a recovery plan to stop deficit spending and to ensure the state-required reserve of 4%.
2. Investigate 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.
3. Include more detail with multiyear projections so that individual resources can be reviewed.
4. Make multiyear projections available to the Governing Board at budget adoption, at each interim report, during collective bargaining, and after bargaining concludes.
5. Prepare multiyear projections to provide sound data for use in the decision-making process, especially when a significant multiyear expenditure commitment is contemplated.

6. Continue to update its projections as the state's 2008-09 budget proposal is developed and further revised.
7. Continue to review and revise the 2007-08 budget based on actual transactions to better estimate the ending fund balance and develop the 2008-09 budget.
8. Update the projection throughout the year, including, at a minimum, at each interim financial reporting period and before settling negotiations to maintain the most accurate and meaningful data.
9. Discuss both restricted carryover and deferred revenue and develop a plan to spend the balances, potentially providing relief to a portion of the unrestricted budget.
10. Adjust categorical budgets as transactions occur and when it is determined that all carryover and current year appropriation will not be spent.

Categorical Funds

Categorical program revenues, expenditures, and carryover should be reviewed and evaluated in the same manner as unrestricted general fund revenues and expenditures. The district should ensure that funds are specifically allotted to cover expenditures that meet categorical funding guidelines and restrictions in support of the district's goals and objectives. The Superintendent, Superintendent's Cabinet and business office should establish procedures to ensure that categorical funds are used to meet district goals. Program guidelines must be followed to ensure that qualifying students receive the appropriate level of supplies and instructional support to achieve success. In addition, categorical funds must be integrated with the budget development process and monitored and used to the full extent.

The district should ensure that categorical restricted resources pay for themselves, including general fund expenses such as direct support, indirect costs, PERS revenue limit reduction, and post retirement benefits. Applying these expenses to categorical programs should be discussed at the board level so the members understand the full costs of implementing categorical programs.

Whenever possible, restricted funds should be spent in the year earned and on the students generating the revenue. Categorical funds are meant to be expended in the same year the funds are generated unless carryover is earmarked for large future purchases. These types of exceptions should be approved by the Governing Board and Superintendent so it is understood that carrying over restricted dollars is the exception rather than the rule. One example of this type of carryover is for instructional materials purchases, because it often takes more than one year's worth of funding to purchase a new state textbook adoption.

Many districts carry over large balances in categorical funds and fail to utilize them. Because the ending fund balances of categorical funds are restricted, the balances do not help meet the reserve level mandated by state-adopted criteria and standards. Both restricted carryover and deferred revenue should be discussed and a plan developed to spend the balances on an ongoing basis.

Because categorical funds have a variety of compliance and accountability requirements, additional oversight and approval should be required before these funds are spent. This is usually performed by the Assistant Superintendent of Instructional Services or a similar position. The district should set up the financial system so that the program manager's signature is required before any purchase order is produced for categorical funds because of the many specific guidelines associated with the funds. The partnership between business and instruction is essential to ensuring that categorical funds are spent correctly.

Recommendations

The district should:

1. Ensure that the instructional department assists in developing and monitoring the district's categorical budget.
2. Ensure that categorical, restricted resources pay for themselves, including general fund overhead expenses.
3. Oversee categorical program accounting to ensure compliance by reviewing all personnel and purchase requisitions that are charged to categorical programs.
4. Establish and adhere to priorities for the use of categorical funds. Develop plans to expend carryover funds, recognizing that these funds are not recurring.
5. Develop plans for the categorical funds the district expects to receive and ensure that all expenditure plans are consistent with categorical funding guidelines and restrictions.
6. Encourage schools to use restricted funds first whenever an item or program can be legitimately funded from either restricted or unrestricted funds, as restricted funds are allocated for students in the year they are received.
7. Aggressively evaluate categorical carryover to ensure that departments and sites use available dollars effectively. Use the funds to respond to district needs in the year they are allocated. From February to June, produce a monthly report for the Superintendent so it can be determined whether the funds can be redirected to reduce carryover and unused balances in other financial areas.
8. Include the review of categorical program supervision, delivery and expenditures in the evaluations of managers responsible for these funds.

Presentation of Budget Information

The business department is responsible for communicating regularly with the Governing Board and community on the status of district finances and the financial impact of proposed expenditure decisions. The communications should be written whenever possible, particularly when they affect many community members, are issues of high importance to the district and board, or reflect a change in policy.

The adopted budget, interim reports and unaudited actuals should be presented to the board in compliance with statutory deadlines. Board members, as well as other stakeholders wanting to understand budget information, need training so they can more easily interpret the state-mandated reports. Statutory reports must be approved by the board in the standardized account code structure (SACS) format, with additional, more understandable information provided to the board and stakeholders as well. For example, FCMAT and SSC have developed the User-Friendly Budget software that complements the required state budget reports and is available at no cost through SSC.

Concerns were noted that budget presentations are not always clear as to why increases or decreases were occurring, and whether or not these changes are one time or ongoing. In addition, budget presentations often contain so much information that those reviewing the information have trouble interpreting all of the data.

Documents developed by the business department for distribution to the Governing Board, finance committees, staff and community should be easily understood. Recipients of the documents should not have to wade through complex, lengthy computer printouts to try to understand the district's fiscal position. Detailed explanations should accompany budget reports on one-time, ongoing, and eliminated revenues and expenditures. This type of supplemental information allows the board to make spending decisions in a more informed and accountable manner.

Concerns were voiced that timely, understandable budget information is not shared with managers. Budget monitoring controls, such as review of quarterly reports, should be in place to alert department and site managers of potential overexpenditure of budgeted amounts. Revenue and expenditures should be forecast and verified at least monthly. The business department should work with sites and departments to provide them with additional resources for budget review if the current practice is not satisfactory. Site administrators and department managers should be responsible for monitoring and managing their budgets. These employees should be evaluated on fiscal accountability in their annual performance reviews.

Managers should be asked to justify and explain their own assigned budgets and identify the correlation with the board's goals. This may help identify areas that can be cut, and could decrease the number of district-wide cuts necessary for the 2008-09 budget development due to the projected deficit spending.

The district should adopt policies and procedures that require budget and financial information to be presented monthly. These updates should include issues that will affect district finances as well as routine budget reports on the status of the general fund, including both restricted and unrestricted programs.

The district should also implement policies to facilitate development of a budget that is understandable, meaningful, reflective of district priorities, and balanced in terms of revenues and expenditures. All department, program, and administrative staff must adhere to budget calendar guidelines and responsibilities to ensure participation, collaboration, and accountability during budget development and revision activities. This will allow the district to maintain balanced budgets that reflect district priorities and will encourage district staff to work together and discuss the district budget as a whole.

Recommendations

The district should:

1. Communicate regularly with the Governing Board and community on the status of district finances and the financial impact of proposed expenditure decisions.
2. Bring the adopted budget, interim reports and unaudited actuals to the board in compliance with statutory deadlines.
3. Ensure that adequate information accompanies business and finance-related items when brought to the board for information or approval so the board can make a fully informed decision.
4. Share timely, understandable budget information with site administrators and department managers so they can be responsible for monitoring and managing their budgets. Evaluate these employees on their fiscal accountability in their annual performance reviews.
5. Ensure that budget monitoring controls, such as periodic reports, are in place to alert department and site managers of potential overexpenditure of budgeted amounts.
6. Adopt policies and procedures that require budget and financial information to be presented monthly. Include issues that will affect district finances as well as routine budget reports on the status of the general fund, including both restricted and unrestricted programs.

School Facility Costs

The Planada Elementary School District completed the construction of Cesar Chavez Middle School in the 2001-02 fiscal year. Because of escalating construction costs and changes to the State School Building Program, the project was completed without a multipurpose/gym facility. The district serves lunch outdoors and has no recreational/athletic facility for its students.

FCMAT requested the following information to evaluate different financing strategies and multiple funding options for funding the proposed multipurpose/gym facility:

- General obligation bond original statements
- Certificate of participation schedules
- Capital leases
- Information on any state funding received, including any schedules regarding payoff and any possible anticipated funding
- Additional copy of audit reports for the last three years
- The latest assessed value statement
- Qualified Zone Academy Bond (QZAB) statements, if applicable
- Financial statements including both the income statement and the balance sheet for 2006-07 and 2007-08.

The district's architect has projected the cost to build the multipurpose/gym facility at \$3,413,643. The following breakdown was provided to FCMAT:

Facility	Projected Cost
Gymnasium	\$2,000,000
Toilets	\$187,200
Storage	\$65,280
Kitchen	\$163,200
Site utilities	\$241,568
Site preparation	\$241,568
Soft costs (10%)	\$264,387
Escalation of construction costs	\$150,440
Kitchen equipment	\$100,000
Total Costs	\$3,413,643

This section will discuss the costs of new school facilities and some primary methods for financing new facilities and improvements. It will examine the various methods used by school districts throughout the state and traditional versus more recently developed fund-

ing mechanisms used in the public school finance sector. No one specific funding method is always appropriate for all districts, as the options need to be reviewed based on needs, funding capacity, and overall fiscal health. To identify the funding mechanism or mechanisms that best suit the district's needs, it is useful to review the types of funding sources available, their advantages and disadvantages and their ability to finance the district's immediate capital facilities needs.

Based on a review of the existing facilities and current enrollment, it is evident that the district has capital facilities needs that exceed its ability to fund. Without a broad-based funding alternative, there will be increased pressure on the district's unrestricted general fund if debt is incurred to build the facility. The result could be less revenue available for classroom supplies, compensation increases, additional staffing and enhancements to existing programs. The decision should be made after much review, discussion and inclusion of opinions of various stakeholders.

Because the district does not have a single-source funding mechanism to construct the proposed multipurpose/gym facility, the following sources should be examined and tested for their viability. As stated earlier, one template does not work for all educational agencies to fund facilities, but a number of local issues can point to the best solution.

General Obligation Bonds (voter authorized)

General obligation bonds are a type of municipal bond that is voter-approved and is repaid through property taxes collected annually by the county. Taxes levied to service debt on general obligation bonds are based on the assessed value of property within the district. This tax revenue cannot be used for any purpose other than debt service and accompanying costs. General obligation bonds may be approved by either a two-thirds or 55% voter approval depending on the approach selected by the district, and may be used to build and rebuild school facilities and to acquire real estate.

Statewide experience indicates that the two-thirds approval is extremely difficult to reach. General obligation bonds may not be used to purchase furniture and equipment. Another disadvantage is that since the tax is levied district-wide, certain segments of the community (e.g., seniors) cannot be excluded from paying the tax.

With the passage of Proposition 39, school districts may place general obligation bonds on the ballot subject to certain conditions. The statutory prohibitions that pertain to general obligation bonds still apply, and these bonds are subject to a number of new oversight provisions. However, the reduction from 66.67% to 55% voter approval makes a Proposition 39 measure more likely to succeed.

The district has a bond in place issued August 12, 1993, with an outstanding balance of \$774,370. The following is a recap of the district's current bonding capacity conducted by the Merced County Auditor-Controller:

Total assessed valuation of tangible taxable property in the district	\$203,208,608
Bonding capacity (not to exceed 1.25%)	\$2,540,107
Minus outstanding bonded indebtedness	\$(570,000)
Equals current bonding capacity	\$1,970,107

Since the estimated cost of the facility is \$3.4 million, if a bond were to pass, a significant amount of the expense could be covered by this funding mechanism.

The district should consider conducting a survey of residents to understand whether or not the community would support an additional bond to help build the multipurpose/gym facility before committing or expending much time or effort on this funding option. The results of that survey would need to be studied to better understand support for a measure and to decide whether a 66.67% or 55% measure would be more likely to succeed.

Parcel Taxes (Voter Authorized)

California Constitution, Article XIII A, section 4 and Government Code section 50075 et seq. authorize school districts, on approval of two-thirds of the electorate, to levy qualified special taxes on property in the district to provide quality educational programs and for other lawful district purposes. Parcel taxes are a special tax and a fixed amount per parcel district-wide. Parcel taxes can be levied uniformly across all property in the district, can be differentiated between residential and non-residential development or can be levied on only one type of development. An advantage of this funding mechanism is that senior citizens can be exempted from the tax. A disadvantage of parcel taxes is that separate authority must be obtained to incur bonded indebtedness.

Typically, parcel taxes are used for operations and have a limited life. They can be used to build and rebuild school facilities, although this is not usual. While other types of public agencies have to simultaneously authorize an extension of their Gann appropriations limit to create a term for the tax, school districts do not. It is common for parcel taxes to be authorized for a three- to eight-year period with specific programmatic expenditures for educational agencies, such as for arts, library and/or music programs.

Some communities are more favorable toward a parcel tax than others. Without a survey, it is difficult to assess how the community might react. As noted, parcel taxes are usually favored for operational expenditures rather than construction. The survey could contain a question(s) regarding what type of expenditures might be better supported with such a tax. Since the district does not have a parcel tax in place, it may be a good area to explore for additional funding.

Mello-Roos Community Facilities District (Voter Authorized)

The Mello-Roos Community Facilities District Act allows any county, city, special district, school district or joint powers of authority to establish a community facilities district to finance public services and facilities. Mello-Roos community facilities districts

(CFD) can be used to build and rebuild school facilities. They can also finance services and facilities such as streets, police protection, fire protection, ambulance, elementary schools, parks, libraries, museums and cultural centers.

A Mello-Roos district must be approved by two-thirds of qualified voters in the district. If there are fewer than 12 residents, the vote is conducted of current landowners. This type of tax is not directly tied to the value of the property, but is based on mathematical formulas that may include square footage, lot size, etc. CFDs are typically included in the annual county bill but can also be paid monthly. The authorized uses must be items with a useful life of five years or more.

Unlike general obligation bonds and parcel taxes, the special taxes levied under the Mello-Roos CFD do not have to be levied district-wide. The chief advantage of a Mello-Roos CFD is that it can be noncontiguous in form and specific segments of the voting population can be excluded from paying the tax. Disadvantages of this funding mechanism include the high financing costs associated with this form of taxation and that Mello-Roos CFDs are generally unfamiliar to voters.

Developer Fees

The district charges developer fees on new construction. The basic premise behind the collection of developer fees is that they are collected to mitigate the impact of new development in the school district, that is, to offset the cost of construction or reconstruction to house new students. Government Code Section 65995 states that the levying of a fee on a development must be used "... for construction or reconstruction of school facilities." Developer fees can be levied on new residential and commercial/industrial construction for the construction and reconstruction of school facilities. Up to 3% of fees collected may be used to offset administrative costs. The process to levy developer fees requires a developer fee study and public hearings prior to adoption. The current rate is \$2.65 per square foot for residential construction and \$.42 per square foot for commercial/industrial construction. A recent amendment to Government Code Section 66001 now clarifies that fees may be used to "refurbish existing facilities to maintain the existing level of service."

Developer fees generated at the local level will be insufficient, without state or other local assistance, to finance the school facilities needs of the district. The district has approximately \$400,000 in the capital facilities fund to assist with this project.

Level II/III Fees

With the passage of Senate Bill 50, school districts were granted authority to charge developers more than the statutory maximum. Basically, districts may levy the additional fee if they meet specified requirements. These Level II fees equal the cost of 50% of total mitigation from new development, as justified in a needs assessment. Should the state run out of school bond funds in the future, school districts that currently levy Level II fees may be able to levy Level III fees equal to the rate of 100% of school facilities costs.

To levy a fee above the statutory maximum, school districts must:

- Conduct a needs analysis as specified.
- Have State Allocation Board (SAB) approval of eligibility for state funding.
- Meet two of the following conditions:
 - Attempt to pass a local bond during the last four years with approval by the voters of 50% plus one.
 - Have at least 30% of K-6 enrollment on multi-track year-round education.
 - Have passed local bonds equal to 15% of the district's local bonding capacity or 30% of capacity if new landowner Mello-Roos is to be counted.
 - 20% of the district's teaching stations are relocatable classrooms.

Level II fees must be justified annually by a report showing need and fulfillment of requirements. If the district can justify Level II fees and wants to levy those fees, it should complete the School Facilities Needs Analysis (SFNA) and obtain board approval.

Reporting Requirements

The district has levied Level I developer fees for many years. It is important to ensure that annual accounting and reporting obligations per Government Code are followed. In addition, Government Code requires a five-year report. In that report, which can be included with the annual report, the district must determine its ending balance and state how it will expend any developer fees that were collected in the prior five years. The district should complete the annual and five-year reports in a timely manner, no later than 180 days past the end of the prior fiscal year.

As a reminder, Level II fees must be justified annually, while Level I fees can be increased every other year. If the justifications do not occur as required, any fees collected are not valid at this point. If the district can justify and wants to levy Level II fees, it should complete the School Facilities Needs Analysis (SFNA) and obtain board approval.

Qualified Zone Academy Bonds (does not require voter authorization)

Qualified Zone Academy Bonds (QZABs) are a financing vehicle authorized in the Taxpayer Relief Act of 1997. The Act allows public schools below the post-secondary level to sell QZABs to banks and other lending companies. The bank or company making the loan receives a tax credit that can be used to reduce an investor's tax liability in lieu of a periodic interest payment to compensate the lender for making the loan. The result is that school districts can borrow money without paying interest. QZABs are basically a federally subsidized interest free loan for use in modernizing and equipping existing school facilities. Academies can use proceeds from the QZAB to finance the rehabilitation of school facilities, instructional materials and equipment, or for training teachers and other school personnel. The academy must prepare a written spending plan specifying how the proceeds will be used.

Several requirements must be met for a school district to issue a QZAB. The Act requires 95% of the proceeds from the sale of QZABs to be used to support Qualified Zone Academies, which are public schools or academic programs in a public school that benefit from partnerships with businesses. Private business donors are expected to be involved in the creation of the academy and make a contribution to enhance the academics, increase graduation and employment rates, and better prepare students for college and the work force. Private business contributions may include equipment (including state-of-the-art technology and vocational equipment), technical assistance in developing curriculum or in training teachers, volunteer mentors, partnerships, field trips, or educational opportunities outside the academy, or other property or service specified. Private contributions must be equal to 10% of the QZAB proceeds. To qualify for QZABs, the Act requires academies to be located in an empowerment zone (Los Angeles and Oakland) or an enterprise community (Imperial County, Huntington Park, Los Angeles, San Diego, San Francisco, Bayview, Hunters Point, Watsonville) or expect to have at least 35% or more of their students eligible for free or reduced lunch under the National School Lunch Program. The academies are subject to the same academic standards and assessments as other students educated by the school district.

Based on the requirements to issue a QZAB, the district does not appear to qualify for this type of debt financing.

Redevelopment Agencies (RDAs) (do not require voter authorization)

The purpose of an RDA is to expend its own tax increment funds to “pay all or part of the value of the land for and the cost of the installation and construction of any building, facility, structure, or other improvement which is publicly owned either within or without the project area,” subject to the RDA making findings that:

- The improvement is “of benefit to the project area or the immediate neighborhood”
- There are “no other reasonable means of financing” the improvement
- The improvement “will assist in the elimination of one or more blighting conditions inside the project area or provide housing for [LMI] persons, and is consistent with the implementation plan ...”

RDAs generate revenue through a mechanism known as tax increment financing. Redevelopment law enables RDAs to freeze the assessed valuation in the project area in the base year. After the base year is established, all new taxes due to increased valuations in the project area flow to the redevelopment agency. As a result, the flow of tax increment creates an income stream that then allows tax increment bonds to be issued. Redevelopment revenues can only be used for the construction or reconstruction of school facilities or for deferred maintenance.

The district does not appear to have any redevelopment agencies within its boundaries. It should ensure that payments are made to the district if redevelopment agencies are formed and become active within the district.

Certificates of Participation (do not require voter authorization)

Certificates of participation are a lease-financing mechanism structured like a tax-exempt bond issue. They provide a method by which an installment sale or a lease purchase can be broken down into shares and sold to a variety of investors. The ability to market tax exempt lease purchase contracts to the mainstream municipal bond market has made it possible to finance a variety of public projects over long terms at rates competitive with similar quality municipal bonds.

This financing technique provides long-term financing through a lease that does not constitute indebtedness under the state constitutional debt limit and does not require voter approval. This method is being used for long-term financing of major projects such as acquisition of and/or improvements to land and buildings and the acquisition of motorized equipment, communications systems, computers, and other major items of equipment having a life of 3-10 years. The following is a sample loan repayment calculation utilizing the estimated construction cost over a period of 30 years.

Loan Payment Calculation	
Amount Borrowed	3,413,643.00
Annual Interest Rate	4.000
Number of Payments per Year	1
Amortization Period in Years	30
Payment Amount	
First Year to Display	1
Last Year to Display	1
Payment amount is	197,411.31
Principal	3,413,643.00
Interest Paid	2,508,696.39
Total Repaid	5,922,339.39

The actual proceeds from this type of financing would vary and depend on the cost of issuance, district credit rating and actual rate at the time of financing.

The district should consider COP financing only if no other mechanisms exist. Although COPs would finance the construction, the estimated cost of that debt (interest) would be approximately \$2.5 million over the life of the payments. The district must develop and monitor multiyear projections to ensure that payments are factored into the district's long-term health. Because the projections that are included in the report do not include any

type of financing for the multipurpose/gym facility, adding COP payments would only increase the deficit spending that is already occurring. This means that additional budget adjustments over and above the projected needs under the initial 2008-09 state budget proposal would have to be approved and implemented.

State School Facilities Program (does not require voter authorization)

Under Senate Bill 50, the state School Facilities Program (SFP) may be used to finance the construction, modernization and reconstruction of school facilities. Participation in the program requires the district to be eligible under the state Office of Public School Construction (OPSC) guidelines and that the district contribute a local matching share (50% of the costs for new school construction and 40% for modernization) to the project. Competition for funds at the state level is fierce and requires district staff and the district architect to be knowledgeable regarding the program.

State School Facilities Program/Financial Hardship (does not require voter authorization)

Financial hardship assistance is available for districts that cannot provide all or part of their funding share of an SFP project, provided they meet narrowly defined criteria. To receive financial hardship assistance, a district must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the district meets the financial hardship criteria, it is eligible for financial assistance for new construction and modernization projects. It also may be eligible for a separate early apportionment for new construction or modernization project design costs and/or site acquisition costs.

School districts seeking such financial assistance must have an approved financial hardship status prior to submitting an Application for Funding, Form SAB 50-04, for either new construction or modernization grant requests. To obtain this approval, the district must provide verification that a reasonable effort was made to meet the district's matching share requirement, and must have confirmation from the OPSC that the district is unable to contribute the entire matching share requirement. When this is accomplished, the OPSC will recommend district eligibility for financial hardship assistance and will send a pre-approval letter to the district.

Qualifying for Financial Hardship Assistance

To apply for financial hardship assistance, the district must send a letter to the OPSC Financial Hardship Audit Unit stating why the district is requesting financial hardship. Additionally, the district must levy the maximum developer fees allowed or demonstrate why levying the fee is not possible. In addition, the district must demonstrate local effort to raise revenues as evidenced by at least one of the following:

- Debt level at 60% of bonding capacity
- Total district bonding capacity less than \$5 million

- The district had a successful registered voter bond election for at least the maximum allowed under Proposition 39 within the previous two years.
- Other evidence that demonstrates that all reasonable local efforts have been made as approved by the SAB, such as financial inability to contribute the match and/or evidence that facility funds are not available.

Evidence of Reasonable Effort to Fund Matching Share

As previously mentioned, the law requires that a district seeking financial hardship assistance must demonstrate that all reasonable efforts have been made to raise local revenues for the SFP match requirement. The SAB has adopted regulations that set criteria to determine that this requirement is met. The district must be levying developer fees at the maximum rate justified by law and must verify it meets at least one of the following items.

Bonding Capacity and Indebtedness Threshold

The current outstanding indebtedness of the district, at the time of the financial hardship request, is at least 60% of the district's total bonding capacity. A district with a total bonding capacity of less than \$5 million meets this requirement regardless of the level of indebtedness. Outstanding indebtedness includes general obligation bonds, Mello-Roos bonds, school facility improvement district bonds and certificates of participation that were issued for capital outlay school facility purposes, on which the district is paying a debt service.

Other Evidence of Reasonable Effort

If the district does not meet the reasonable effort requirements outlined above, it may present to the SAB other evidence of reasonable efforts to fund its matching share. This can be done using a School District Appeal Request (Form SAB 189). This form and instructions for completing the form are available on the OPSC Web site. The district must also submit updated financial hardship worksheets for each fund within the capital project funds and the latest independent audit report. If the hardship justification is approved by the SAB, the district may then file its request for financial hardship using the approved SAB item as evidence of having met the reasonable effort test to fund its matching share for its projects.

The district plans to embark on an aggressive facilities construction campaign. It has \$1.9 million of bonding capacity for a successful general obligation bond, and potential construction eligibility under the state School Facilities Program. The district should update its eligibility under the SFP and investigate whether it may qualify for financial hardship assistance under the program.

Joint Use Program (does not require voter authorization)

Senate Bill 15 amended the Joint-Use Program created by Assembly Bill 16 under the SFP. Fifty million dollars was made available and partly apportioned in July 2003 for

joint-use projects, and another \$50 million was made available for apportionment in August 2004 by the SAB, because Proposition 55 passed in March 2004.

This program allows a school district to utilize funds from a joint-use partner to build a joint-use project the district would not otherwise be able to build due to lack of funds. The district may apply for either a Type I or a Type II project.

Type I Joint-Use Project

- The joint-use partner is a governmental agency, higher education, or a nonprofit organization.
- The joint-use project is part of a qualifying SFP new construction application
- The facility is located at the school site of the SFP project
- The project increases the size, creates extra cost, or does both of the multipurpose room, gymnasium, child care facility, library and/or teacher education facility
- There is an approvable joint-use agreement that meets the criteria of Education Code Section 17077.42
- The project has square footage eligibility as specified in Regulation Section 1859.124 (except if the project is for extra cost)
- The contract was executed after April 29, 2002
- The project has Division of the State Architect (DSA) approved plans
- The project has California Department of Education (CDE) approval of plans

Type II Joint-Use Project

- The joint-use partner is a governmental agency, higher education or nonprofit organization
- The joint-use project reconfigures existing school buildings, constructs new school buildings, or both to provide for multipurpose room, gymnasium, childcare facility, library, teacher education facility, and/or pupil academic achievement facility, only if plans and specifications were accepted by DSA prior to January 1, 2004
- The project to reconfigure an existing building may be part of a qualifying SFP modernization application located at the school site of the SFP project, or
- The project to reconfigure or construct a new school building may be submitted as a stand-alone project located on the public school site
- The school does not have the type of facility or the existing facility is inadequate
- There is an approvable joint-use agreement that meets the criteria of Education Code Section 17077.42
- The project has square footage eligibility as specified in Regulation Section 1859.124
- The contract was executed after April 29, 2002
- The project has DSA approved plans and CDE final plan approval if the project is part of a SFP modernization application
- The project has preliminary plans and CDE approval of the preliminary plans if it is a stand-alone project

Since Planada is an unincorporated city, there is no other agency with which to form joint use projects except for county parks and recreation. There is a joint program in place with that agency on some new ball fields being developed at the middle school.

Reporting Facility Funds

The district should develop an integrated and detailed budget and expenditure reporting mechanism that is updated and presented to the board at least quarterly when construction funding for the multipurpose/gym facility is granted, regardless of the source. It should include all expenditures in typical construction expenditure categories, with all funds reported by project across fiscal years to show all expenditures. The report should also include the accumulated total expenditures by fund to show an ending balance and the projected future expenditures and projected ending balance so the board and public can determine if there are sufficient funds for all proposed projects. The report should clearly show other debt issued for the project as well.

The original budgets, changes to the budget and the current budget should also be shown for each project so that the board, staff and public can determine if they are being managed effectively and cost-efficiently. This should also include all changes to the project scope, such as those requested and approved by the board or staff, the estimated costs of the changes, and whether the changes stay within the project budget or not.

Recommendations

The district should:

1. Decide whether to build the multipurpose room/gym facility after thorough review, discussion and inclusion of opinions of various stakeholders regarding various funding options.
2. Consider conducting a survey of residents to ascertain whether or not the community would support an additional general obligation bond, a parcel tax, and/or a CFD to assist in building the multipurpose/gym facility before committing or expending much time or effort considering these funding options.
3. Contract for a developer fee justification study to ensure the maximum developer fee amount is being charged based on district need.
4. Ensure that the annual and five-year reports for developer fees are completed in a timely manner, no later than 180 days past the end of the prior fiscal year.
5. Justify developer fee Level II fees annually to ensure their collection is allowable, which means completing the School Facilities Needs Analysis (SFNA) and obtaining board approval.

6. Update its eligibility under the School Facilities Program and investigate whether it may qualify for financial hardship assistance under the program.
7. Investigate whether there is another applicable agency that the district could partner with to build a joint use facility, specifically a multipurpose/gym facility.
8. Ensure that the long-term impact of any debt, for facilities or other items is taken into consideration on multiyear projections before commitment to any sort of debt.
9. Develop an integrated, detailed budget and expenditure reporting mechanism that is updated and presented to the board at least quarterly.
10. Develop individual project reports reflecting the original budgets, changes to the budget and the current budget so that the board, staff and public can determine if project(s) are being managed effectively and cost-efficiently. Include all additions to the project scope, if any.

Appendices

Appendix A - Study Agreement

Appendix B - Multiyear Financial Projection



CSIS California School Information Services

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
November 1, 2007

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the Planada Elementary School District, hereinafter referred to as the District, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts and county offices of education upon request. The District has requested that the Team provide for the assignment of professionals to study specific aspects of the Planada Elementary School District's fiscal operations. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

- 1) The District is requesting the Team to conduct an in depth review of the District's 2007-08 General Fund Budget and complete a Multi-Year Financial Projection for the current and five subsequent fiscal years. The Team shall utilize FCMAT's Budget Explorer v.2.0 Multi-Year Financial Projection software to complete this component of the work. Recommendations will be provided to enhance revenues or reduce expenditures, as requested.
- 2) The District is reviewing financing options to construct a \$3.1 Million Dollar Multi-Purpose facility. The Team shall assist the District in reviewing bridge financing strategies and provide recommendations and multiple options to fund the proposed facility. Feasibility options will include but not be limited to existing General Obligation Bonds, Developer Fees and Certificates of Participation financing.

B. Services and Products to be Provided

- 1) Orientation Meeting - The Team will conduct an orientation session at the District to brief District management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.
- 2) On-site Review - The Team will conduct an on-site review at the District office and at school sites if necessary.

- 3) Progress Reports - The Team will hold an exit meeting at the conclusion of the on-site review to inform the District of significant findings and recommendations to that point.
- 4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.
- 5) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the District administration for review and comment.
- 6) Final Report - Sufficient copies of the final study report will be delivered to the District following completion of the review.
- 7) Follow-Up Support – Six months after the completion of the study, FCMAT will return to the District, if requested, to confirm the District's progress in implementing the recommendations included in the report, at no costs. Status of the recommendations will be documented to the District in a FCMAT Management Letter.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- A. Michele Huntoon, Chief Management Analyst
- B. Debi Deal, Fiscal Intervention Specialist
- C. Margaret Rosales, FCMAT Consultant

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$500.00 per day for each Team Member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc. The District will be billed for the daily rate and expenses of the independent consultant, only. Based on the elements noted in section 2 A, the total cost of the study is estimated at \$3,500. The District will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the District
- C. Any change to the scope will affect the estimate of total cost referenced in item 4B

and shall be mutually agreed upon. The terms and conditions proposed by FCMAT may be accepted by the District within a thirty day period from the receipt of this agreement. All terms and conditions contained herein will become null and void should the District fail to execute this agreement within the specified time period.

Payments for FCMAT services are payable to Kern County Superintendent of Schools-Administrative Agent.

5. RESPONSIBILITIES OF THE DISTRICT

- A. The District will provide office and conference room space while on-site reviews are in progress.
- B. The District will provide the following (if requested):
 - 1) A map of the local area
 - 2) Existing policies, regulations and prior reports addressing the study request
 - 3) Current organizational charts
 - 4) Current and four (4) prior years' audit reports
 - 5) Any documents requested on a supplemental listing
- C. The District Administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with District pupils. The District shall take appropriate steps to comply with EC 45125.1(c).

6. PROJECT SCHEDULE

Scheduling of the review will be confirmed following notice by the District to FCMAT of Governing Board approval.

The following schedule outlines the estimated completion dates for key study milestones:

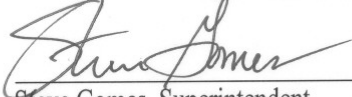
Orientation:	Estimated October\November
Staff Interviews:	to be determined
Exit Interviews:	to be determined
Preliminary Report Submitted:	to be determined
Final Report Submitted:	Estimated mid to late November 2007
Board Presentation:	to be determined
Six Month Follow-Up Review:	Recommended: Estimated June 2008

7. CONTACT PERSON

Please print name of contact person: Steve Gomes, Superintendent

Telephone 209-382-0754 FAX _____


Internet Address sgomes@planada.k12.ca.us



Steve Gomes, Superintendent
Planada Elementary School District

Nov 5, 2007

Date



Barbara Dean, Deputy Administrative Officer
Fiscal Crisis and Management Assistance Team

Nov 1, 2007

Date

In keeping with the provisions of AB1200, the County Superintendent will be notified of this agreement between the District and FCMAT and will receive a copy of the final report.

Projection Rules

Rule	Description	Base Year 2007 - 08	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
CertCOLA	Certificated COLA %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
ClassCOLA	Classified COLA %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
CertColumn%	Certificated Staff Column Increase %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
CertStep%	Certificated Staff Step Increase %	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	(1)
ClassStep%	Classified Staff Step Increase %	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	
CPI	California CPI (SSC)	3.20%	2.70%	2.50%	2.70%	2.90%	3.00%	(2)
LOT-Res	California Lottery Restricted (SSC)	\$22.00	\$22.50	\$22.50	\$23.00	\$23.00	\$23.00	(3)
LOT-Unr	California Lottery Unrestricted (SSC)	\$121.00	\$121.00	\$121.00	\$121.00	\$121.00	\$121.00	(4)
INT	Interest Rate Trend for 10 Year Treasuries (SSC)	4.20%	4.10%	4.80%	5.00%	5.10%	5.20%	(5)
NetCOLA	Net Funded Revenue Limit COLA (SSC)	4.53%	4.94%	3.00%	2.60%	2.90%	3.10%	(6)
RLDef	Revenue Limit Deficit: K-12 (SSC)	0.00%	6.99%	6.99%	6.99%	6.99%	6.99%	(7)
SpEdDef	Special Education Base Deficit (SSC)	4.53%	-6.50%	3.00%	2.60%	2.90%	3.10%	(8)
CatCOLA	State Categorical COLA (SSC)	4.53%	-6.50%	3.00%	2.60%	2.90%	3.10%	(9)
StCOLA	Statutory COLA (SSC)	4.53%	4.94%	3.00%	2.60%	2.90%	3.10%	(10)
HW%	Health & Welfare Benefit Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
CustAmt	Custom Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Cust%	Custom Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Cust1Amt	Custom One Time Amount	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Cust1%	Custom One Time Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
ManInput	Manual Input	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PRO	Proportional	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Zap	Zero Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Enr	Year-to-Year Change in Enrollment	1.26%	-1.25%	2.28%	0.49%	0.62%	0.73%	
RL-ADA	Year-to-Year Change in RL ADA	0.00%	-2.27%	2.59%	0.57%	0.60%	0.72%	
TchrStfg	Year-to-Year Change in Teacher Staffing	0.00%	1.37%	3.43%	0.60%	0.55%	0.82%	
SalFrcstr	Salary Forecaster	\$1,668,267.15	\$1,668,267.15	\$1,668,267.15	\$1,668,267.15	\$1,668,267.15	\$1,668,267.15	
P2ADA	P2-ADA/ PRIOR YEAR ANNUAL ESTIMATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

(1) Step increase based on district's spreadsheet estimate for 2008/09 & 2009/10.

(2) California CPI

(3) The forecast for Lottery funding per ADA includes only the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(4) The forecast for Lottery funding per ADA includes only the base (unrestricted) funding. Lottery funding is based on prior year annual ADA times the statewide average excused absence factor of 1.04446.

(5) Interest Rate for 10-year Treasuries

(6) Net Funded Revenue Limit Change

(7) Revenue Limit Deficits K-12

(8) Special Education Base Deficit

(9) State Categorical COLA (including adult ed, ROC/P)

(10) Statutory COLA (use for K-12 and COE Revenue Limits and Special Education)

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
K	84	89	86	71	82	100	110	95	93	93	93
1	97	81	86	90	85	87	109	121	110	97	97
2	87	110	81	84	86	85	85	107	119	101	99
3	89	83	94	78	85	80	81	82	103	114	95
4	100	94	74	90	76	81	76	77	78	98	108
5	106	104	93	76	102	75	84	79	80	81	102
Subtotal (K - 5)	563	561	514	489	516	508	545	561	583	584	594
6	99	103	93	103	77	93	73	82	76	77	78
7	117	95	94	89	102	74	90	71	80	74	75
8	84	115	89	107	96	101	77	94	74	83	77
Subtotal (6 - 8)	300	313	276	299	275	268	240	247	230	234	230
Ungraded Elementary	28	32	29	0	0	25	6	1	0	0	0
Ungraded Secondary	0	0	0	0	0	0	0	0	0	0	0
Subtotal Excluding Charter Schools	891	906	819	788	791	801	791	809	813	818	824
Charter Schools	0	0	0	0	0	0	0	0	0	0	0
Total	891	906	819	788	791	801	791	809	813	818	824

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Excluding Charter Schools	818.62	819.88	770.82	752.74	756.10	771.00	753.51	773.00	777.39	782.09	787.74
Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COE SDC	4.00	4.00	5.23	5.84	4.07	4.00	4.00	4.00	4.00	4.00	4.00
Total	822.62	823.88	776.05	758.58	760.17	775.00	757.51	777.00	781.39	786.09	791.74

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Excluding Charter Schools	0.9188	0.9049	0.9412	0.9553	0.9559	0.9625	0.9526	0.9555	0.9562	0.9561	0.9560
Charter Schools	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Revenue Limit								
Description	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
1. Base Revenue Limit Per ADA								
1.a. State Avg Base RL Per ADA (Prior Year)	\$5,326.00		\$5,567.00	\$5,842.00	\$6,018.00	\$6,174.00	\$6,353.00	
1.b. Base RL per ADA (Prior Year)	\$5,283.07		\$5,524.07	\$5,799.07	\$5,974.07	\$6,130.07	\$6,309.07	
2. Inflation Increase	\$241		\$275	\$175	\$156	\$179	\$197	
3. All Other Adjustments	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4. Current Base Revenue Limit Per ADA	\$5,524.07		\$5,799.07	\$5,974.07	\$6,130.07	\$6,309.07	\$6,506.07	
Revenue Limit Subject To Deficit								
5. Base Revenue Limit								
5.a. Base Revenue Limit Per ADA (Line 4)	\$5,524.07		\$5,799.07	\$5,974.07	\$6,130.07	\$6,309.07	\$6,506.07	
5.b. Prior Year P2 ADA	756.10		771.00	753.51	773.00	777.39	782.09	
5.b.i. Prior Yr. ADA Adjustment	0.00		0.00	0.00	0.00	0.00	0.00	
5.b.ii. Net Prior Yr. Revenue Limit ADA	756.10		771.00	753.51	773.00	777.39	782.09	
5.c. Current Yr. RL ADA (excluding Charter ADA)	771.00		753.51	773.00	777.39	782.09	787.74	
5.d. ADA Used for Revenue Limit (before adjustments)	771.00		771.00	773.00	777.39	782.09	787.74	
5.d.i. Current Yr. Charter Schl. ADA	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5.d.ii. Deduct: Necessary Small Schools ADA	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5.e. ADA used for Revenue Limit (Excluding COE SDC)	771.00		771.00	773.00	777.39	782.09	787.74	
5.f. Total Base Revenue Limit	\$4,259,057.97		\$4,471,082.97	\$4,617,956.11	\$4,765,455.12	\$4,934,260.56	\$5,125,091.58	
6. Allowance for Necessary Small Schools	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8. Meals for Needy Pupils	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
9. Other Revenue Limit Adjustments	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10. Beginning Teacher Salary	\$11,782.00		\$11,782.00	\$11,782.00	\$11,782.00	\$11,782.00	\$11,782.00	
11. Less: Class Size Penalties Adjustment	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12. Total Before Deficit	\$4,270,839.97		\$4,482,864.97	\$4,629,738.11	\$4,777,237.12	\$4,946,042.56	\$5,136,873.58	
Deficit Calculation								
13. Revenue Limit Deficit:	0.00000%		6.99000%	6.99000%	6.99000%	6.99000%	6.99000%	
13.a. Loss to Deficit	\$0.00		\$313,352.26	\$323,618.69	\$333,928.87	\$345,728.37	\$359,067.46	
14. SubTotal, After Deficit	\$4,270,839.97		\$4,169,512.71	\$4,306,119.42	\$4,443,308.25	\$4,600,314.19	\$4,777,806.12	
Other Revenue Limit Items Net of Any Deficit								
15. Unemployment Insurance Revenue	\$2,013.86		\$2,013.86	\$2,013.86	\$2,013.86	\$2,013.86	\$2,013.86	
16. Continuation High School Revenue	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
17. Less: Longer Day/year Penalty	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18. Less: Excess ROC/P Reserves Adjustment	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
19. Less: PERS Reduction	\$34,126.00	(1)	\$36,511.41	\$39,063.56	\$41,794.10	\$44,715.51	\$47,841.12	
20. PERS Safety Adjustment	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
21. Total, Other Revenue Limit Items Net of any Deficit	(\$32,112.14)		(\$34,497.55)	(\$37,049.70)	(\$39,780.24)	(\$42,701.65)	(\$45,827.26)	
22. Total, Revenue Limit	\$4,238,727.83		\$4,135,015.16	\$4,269,069.72	\$4,403,528.01	\$4,557,612.54	\$4,731,978.86	
Revenue Limit Local Sources								
23. Property Taxes	\$465,685.00		\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	
24. Miscellaneous Taxes	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
25. Community Redevelopment Funds	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
26. Less: Charter Schools In-lieu Taxes	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
27. Total, Revenue Limit - Local Sources	\$465,685.00		\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	
28. Charter School General Purpose Block Grant Offset (Unified Districts Only)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29. State Aid Portion of Revenue Limit	\$3,773,042.83		\$3,669,330.16	\$3,803,384.72	\$3,937,843.01	\$4,091,927.54	\$4,266,293.86	
Basic Aid Status								
30. Funding Model Used: ("Basic Aid" or "Revenue Limit")	Revenue Limit		Revenue Limit	Revenue Limit	Revenue Limit	Revenue Limit	Revenue Limit	
31. Educational Revenue Augmentation Fund Allocation (ERAF)	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32. Total Basic Aid Funding Received	N/A		N/A	N/A	N/A	N/A	N/A	
Other Items								
33. Less: County Office Funds Transfer	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
34. All Other Adjustments	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
35. Total, Other Items	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36. Total State Aid Portion of Revenue Limit	\$3,773,042.83		\$3,669,330.16	\$3,803,384.72	\$3,937,843.01	\$4,091,927.54	\$4,266,293.86	
Reconciliation to SACS Form 01								
37. Total State Aid Portion of Revenue Limit (Line 36)	\$3,773,042.83		\$3,669,330.16	\$3,803,384.72	\$3,937,843.01	\$4,091,927.54	\$4,266,293.86	
38. Total, Revenue Limit - Local Sources	\$465,685.00		\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	\$465,685.00	
39. Total Combined Revenue Limit	\$4,238,727.83		\$4,135,015.16	\$4,269,069.72	\$4,403,528.01	\$4,557,612.54	\$4,731,978.86	
Revenue Limit Transfers								
40. Restricted Revenue Limit	\$124,424.00	(2)	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	
Reconciliation of Total Revenue Limit Sources								
41. Revenue Limit State Aid - Prior Year	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Revenue Limit

Description	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
42. PERS Revenue Limit Reduction (Line 19)	\$34,126.00		\$36,511.41	\$39,063.56	\$41,794.10	\$44,715.51	\$47,841.12	
43. Total Unrestricted Revenue Limit Sources	\$4,148,429.83		\$4,047,102.57	\$4,183,709.28	\$4,320,898.11	\$4,477,904.05	\$4,655,395.98	
OTHER NON REVENUE LIMIT ITEMS								
44. Core Academic Program	\$22,071.00		\$22,071.00	\$22,071.00	\$22,071.00	\$22,071.00	\$22,071.00	
45. California High School Exit Exam	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46. Pupil Promotion and Retention, and Low STAR Score Program	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
47. Apprenticeship Funding	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48. Community Day School Additional Funding	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49. Other State Apportionments-Current Year	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50. Total Other Non Revenue Limit Items	\$22,071.00		\$22,071.00	\$22,071.00	\$22,071.00	\$22,071.00	\$22,071.00	

Rules:

- (1) Rules applied: RLDef
- (2) Rules applied: ManInput

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Revenues							
Revenue Limit Sources	8010 - 8099	\$4,272,853.83	\$4,171,526.57	\$4,308,133.28	\$4,445,322.11	\$4,602,328.05	\$4,779,819.98
Federal Revenues	8100 - 8299	\$1,003,722.00	\$953,722.00	\$953,722.00	\$953,722.00	\$953,722.00	\$953,722.00
Other State Revenues	8300 - 8599	\$1,859,430.00	\$1,731,766.02	\$1,785,541.17	\$1,826,874.21	\$1,874,282.84	\$1,926,736.53
Other Local Revenues	8600 - 8799	\$405,416.00	\$145,824.00	\$147,672.82	\$149,691.11	\$151,852.70	\$154,169.08
Total Revenues		\$7,541,421.83	\$7,002,838.59	\$7,195,069.27	\$7,375,609.43	\$7,582,185.59	\$7,814,447.59
Expenditures							
Certificated Salaries	1000 - 1999	\$3,430,429.47	\$3,433,611.25	\$3,481,387.97	\$3,529,833.56	\$3,578,957.40	\$3,628,768.97
Classified Salaries	2000 - 2999	\$926,230.00	\$930,404.04	\$934,598.93	\$938,814.81	\$943,051.76	\$947,309.91
Employee Benefits	3000 - 3999	\$1,761,654.00	\$1,765,118.38	\$1,772,942.80	\$1,780,680.80	\$1,788,614.30	\$1,796,732.89
Books and Supplies	4000 - 4999	\$477,058.31	\$293,098.63	\$307,389.04	\$323,274.46	\$319,523.35	\$339,236.92
Services and Other Operating Expenditures	5000 - 5999	\$969,052.03	\$697,692.68	\$716,540.02	\$732,563.32	\$746,321.79	\$768,948.71
Capital Outlay	6000 - 6900	\$120,861.00	\$52,627.00	\$52,627.00	\$52,627.00	\$43,515.60	\$39,117.63
Other Outgo	7000 - 7299	\$46,139.00	\$46,310.41	\$47,652.87	\$49,043.17	\$50,578.45	\$52,219.57
Direct Support/Indirect Cost	7300 - 7399	(\$13,554.00)	(\$14,130.00)	(\$14,130.00)	(\$14,130.00)	(\$14,130.00)	(\$14,130.00)
Debt Service	7430 - 7439	\$112,510.00	\$109,309.00	\$90,961.00	\$89,086.00	\$87,212.00	\$85,337.00
Total Expenditures		\$7,830,379.81	\$7,314,041.39	\$7,389,969.63	\$7,481,793.12	\$7,543,644.65	\$7,643,541.60
Excess (Deficiency) of Revenues Over Expenditures		(\$288,957.98)	(\$311,202.80)	(\$194,900.36)	(\$106,183.69)	\$38,540.94	\$170,905.99
Other Financing Sources/Uses							
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$35,000.00	\$36,664.00	\$36,915.00	\$37,241.00	\$37,416.00	\$37,771.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses		(\$35,000.00)	(\$36,664.00)	(\$36,915.00)	(\$37,241.00)	(\$37,416.00)	(\$37,771.00)
Net Increase (Decrease) in Fund Balance		(\$323,957.98)	(\$347,866.80)	(\$231,815.36)	(\$143,424.69)	\$1,124.94	\$133,134.99
Fund Balance							
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$955,165.72	\$631,207.74	\$283,340.94	\$51,525.58	(\$91,899.11)	(\$90,774.17)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$955,165.72	\$631,207.74	\$283,340.94	\$51,525.58	(\$91,899.11)	(\$90,774.17)
Ending Fund Balance		\$631,207.74	\$283,340.94	\$51,525.58	(\$91,899.11)	(\$90,774.17)	\$42,360.82
Components of Ending Fund Balance							
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$164,660.56	\$140,972.72	\$120,382.07	\$98,036.15	\$109,157.13	\$123,916.02
Economic Uncertainties Percentage		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Designated for Economic Uncertainties	9770	\$314,615.19	\$294,028.22	\$297,075.39	\$300,761.36	\$303,242.43	\$307,252.50
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$151,931.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$151,660.00)	(\$365,931.88)	(\$490,696.62)	(\$503,173.73)	(\$388,807.70)

Source	Note
Resource: 0000 - Unrestricted Object: 3701 - OPEB, Cert.	The district has 22 currently employed employees that are eligible for life time H/W benefits at retirement. Retired employee received the current board approved cap of \$11,272.80 until age 65 and a \$1,250 stipend thereafter.
Resource: 0000 - Unrestricted Object: 5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	Reduced by \$261,109 of one-time repairs. See note under revenues, object 8699.
Resource: 0000 - Unrestricted Object: 5801 - Increase Services	Increase based on historical trends and current year actuals + encumbrances.
Resource: 0000 - Unrestricted Object: 6100 - Sites and Improvement of Sites	Increase to cover current year spending activity.
Resource: 0000 - Unrestricted Object: 7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	Moved the Deferred Maintenance transfer to resource 8150 (RRM).
Resource: 0000 - Unrestricted Object: 8047 - Community Redevelopment Funds	Added From Revenue Limit Screen
Resource: 0000 - Unrestricted	Reduced revenue by \$5,000 due to historical trend and anticipated current year revenues.

Object: 8590 - All Other State Revenue	
Resource: 0000 - Unrestricted Object: 8660 - Interest	Interest was reduced by \$13,000, based on historical trends and the decline in interest rates.
Resource: 0000 - Unrestricted Object: 8698 - Local Revenue - Increase to Actual	Increase local revenue to match actual revenues received to-date.
Resource: 0000 - Unrestricted Object: 8699 - All Other Local Revenue	Reduce Local Revenue by One-Time (Williams Act) claim for reimbursement of expenditures for breeze-way repairs at the Elementary school. If claim is denied - Repair expenditures will be transferred to the Deferred Maintenance Fund.
Resource: 1300 - Class Size Reduction Operations, Grades K-3 Object: 1101 - Cert. Compensation	Increase salaries based on YTD activity and current encumbrance.
Resource: 1300 - Class Size Reduction Operations, Grades K-3 Object: 3901 - Other Benefits, Cert.	Reduce employee benefits based on YTD activity and current encumbrance.
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 4300 - Materials and Supplies	This object was used for autobalancing (at 1/17/2008). Initial Value is: 15,000.00\$. For project years see applied Autobalanced Rule.
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 5800 - Professional/Consulting Services and Operating Expenditures	This object was used for autobalancing (at 1/17/2008). Initial Value is: 76,801.00\$. For project years see applied Autobalanced Rule.
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 8290 - All Other Federal Revenue	Reduced revenues by \$71,607 to the current year level of funding. CAT forms has no carryover funds from 2006/07.
Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P) Object: 2101 - Increase in Instructional Aides	Increase based on YTD activity and December Payroll encumbrance.
Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P) Object: 3902 - Other Benefits, Class.	Increase based on YTD activity and the December payroll encumbrances.
Resource: 4035 - NCLB: Title II, Part A, Teacher Quality Object: 1101 - Cert. Compensation	Reduce certificated by \$3,161 based on over-budget in this category and set-up a budget for indirect cost.
Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants Object: 4400 - Noncapitalized Equipment	This object was used for autobalancing (at 1/17/2008). Initial Value is: 4,828.00\$. For project years see applied Autobalanced Rule.
Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants Object: 8290 - All Other Federal Revenue	Adjusted revenue to the current year level of funding.
Resource: 5810 - Other Federal Object: 6200 - Buildings and Improvement of Buildings	Increase expenditures for one-time contribution for the ball field project.
Resource: 5810 - Other Federal Object: 8980 - Contributions from Unrestricted Resources	One-Time contribution from unrestricted GF for Ball Field Project.
Resource: 6285 - Community Based Tutoring Program Object: 4300 - Materials and Supplies	Cleared supplies, in order to add indirect cost.
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 3901 - Other Benefits, Cert.	Adjustment to keep program from encroaching. Current YTD activity is zero, program not being utilized.
Resource: 6760 - Art & Music Block Grant Object: 8590 - All Other State Revenue	Increased revenues to the current year level per CDE website.
Resource: 7230 - Transportation: Home to School Object: 8311 - Other State Apportionments—Current Year	Increased revenues to the current year level per CDE website.
Resource: 7230 - Transportation: Home to School Object: 8990 - Contributions from Restricted Revenues	Reduced transfer from resource 7394, to the current year funding level per CDE website.
Resource: 7394 - Targeted Instructional Improvement Block Grant Object: 8590 - All Other State Revenue	Adjusted to current funding level per CDE website.
Resource: 7400 - Quality Education Investment Act Object: 1101 - Cert. Compensation	Reduce Salaries based on YTD activity and current encumbrances.
Resource: 7400 - Quality Education Investment Act Object: 3901 - Other Benefits, Cert.	Increase employee benefits based on YTD activity and current encumbrances.
Resource: 7400 - Quality Education Investment Act Object: 4400 - Noncapitalized Equipment	Adjust budget to match YTD activity.
Resource: 8150 - Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) Object: 7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	Transferred from resource 0000, Unrestricted.
Resource: 6761 - Arts, Music & PE Supplies Object: 4000-4999 - Books and Supplies	One-Time funding. Spending down the carryover in 2007-08.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Revenues							
Revenue Limit Sources	8010 - 8099	\$4,148,429.83	\$4,047,102.57	\$4,183,709.28	\$4,320,898.11	\$4,477,904.05	\$4,655,395.98
Federal Revenues	8100 - 8299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other State Revenues	8300 - 8599	\$476,020.00	\$445,129.08	\$465,975.97	\$478,156.66	\$492,348.36	\$508,339.72
Other Local Revenues	8600 - 8799	\$319,109.00	\$59,517.00	\$61,365.82	\$63,384.11	\$65,545.70	\$67,862.08
Total Revenues		\$4,943,558.83	\$4,551,748.65	\$4,711,051.07	\$4,862,438.88	\$5,035,798.11	\$5,231,597.78
Expenditures							
Certificated Salaries	1000 - 1999	\$2,283,385.15	\$2,314,724.65	\$2,346,502.90	\$2,378,726.04	\$2,411,400.30	\$2,444,532.01
Classified Salaries	2000 - 2999	\$381,015.00	\$382,541.66	\$384,075.96	\$385,617.94	\$387,167.62	\$388,725.06
Employee Benefits	3000 - 3999	\$1,079,604.00	\$1,088,439.41	\$1,092,667.77	\$1,096,866.37	\$1,101,119.48	\$1,105,438.51
Books and Supplies	4000 - 4999	\$111,950.00	\$112,362.77	\$118,154.80	\$122,036.65	\$126,329.17	\$131,055.91
Services and Other Operating Expenditures	5000 - 5999	\$686,567.00	\$439,518.76	\$453,842.11	\$469,122.61	\$485,415.49	\$502,597.79
Capital Outlay	6000 - 6900	\$3,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Outgo	7000 - 7299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Support/Indirect Cost	7300 - 7399	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)	(\$84,143.00)
Debt Service	7430 - 7439	\$112,510.00	\$109,309.00	\$90,961.00	\$89,086.00	\$87,212.00	\$85,337.00
Total Expenditures		\$4,574,122.15	\$4,362,753.25	\$4,402,061.54	\$4,457,312.61	\$4,514,501.06	\$4,573,543.28
Excess (Deficiency) of Revenues Over Expenditures		\$369,436.68	\$188,995.40	\$308,989.53	\$405,126.27	\$521,297.05	\$658,054.50
Other Financing Sources/Uses							
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$469,443.00)	(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)
Total Other Financing Sources/Uses		(\$469,443.00)	(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)
Net Increase (Decrease) in Fund Balance		(\$100,006.32)	(\$324,178.96)	(\$211,224.71)	(\$121,078.77)	(\$9,996.04)	\$118,376.10
Fund Balance							
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$566,553.50	\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$566,553.50	\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)
Ending Fund Balance		\$466,547.18	\$142,368.22	(\$68,856.49)	(\$189,935.26)	(\$199,931.30)	(\$81,555.20)
Components of Ending Fund Balance							
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Designated for Economic Uncertainties	9770	\$314,615.19	\$294,028.22	\$297,075.39	\$300,761.36	\$303,242.43	\$307,252.50
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$151,931.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	(\$151,660.00)	(\$365,931.88)	(\$490,696.62)	(\$503,173.73)	(\$388,807.70)

Source	Note
Resource: 0000 - Unrestricted Object: 3701 - OPEB, Cert.	The district has 22 currently employed employees that are eligible for life time H/W benefits at retirement. Retired employee received the current board approved cap of \$11,272.80 until age 65 and a \$1,250 stipend thereafter.
Resource: 0000 - Unrestricted Object: 5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements	Reduced by \$261,109 of one-time repairs. See note under revenues, object 8699.
Resource: 0000 - Unrestricted Object: 5801 - Increase Services	Increase based on historical trends and current year actuals + encumbrances.
Resource: 0000 - Unrestricted Object: 6100 - Sites and Improvement of Sites	Increase to cover current year spending activity.
Resource: 0000 - Unrestricted Object: 7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	Moved the Deferred Maintenance transfer to resource 8150 (RRM).
Resource: 0000 - Unrestricted Object: 8047 - Community Redevelopment Funds	Added From Revenue Limit Screen
Resource: 0000 - Unrestricted	Reduced revenue by \$5,000 due to historical trend and anticipated current year revenues.

Object: 8590 - All Other State Revenue	
Resource: 0000 - Unrestricted Object: 8660 - Interest	Interest was reduced by \$13,000, based on historical trends and the decline in interest rates.
Resource: 0000 - Unrestricted Object: 8698 - Local Revenue - Increase to Actual	Increase local revenue to match actual revenues received to-date.
Resource: 0000 - Unrestricted Object: 8699 - All Other Local Revenue	Reduce Local Revenue by One-Time (Williams Act) claim for reimbursement of expenditures for breeze-way repairs at the Elementary school. If claim is denied - Repair expenditures will be transfered to the Deferred Maintenance Fund.
Resource: 1300 - Class Size Reduction Operations, Grades K-3 Object: 1101 - Cert. Compensation	Increase salaries based on YTD activity and current encumbrance.
Resource: 1300 - Class Size Reduction Operations, Grades K-3 Object: 3901 - Other Benefits, Cert.	Reduce employee benefits based on YTD activity and current encumbrance.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13
Revenues							
Revenue Limit Sources	8010 - 8099	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00
Federal Revenues	8100 - 8299	\$1,003,722.00	\$953,722.00	\$953,722.00	\$953,722.00	\$953,722.00	\$953,722.00
Other State Revenues	8300 - 8599	\$1,383,410.00	\$1,286,636.94	\$1,319,565.20	\$1,348,717.55	\$1,381,934.48	\$1,418,396.81
Other Local Revenues	8600 - 8799	\$86,307.00	\$86,307.00	\$86,307.00	\$86,307.00	\$86,307.00	\$86,307.00
Total Revenues		\$2,597,863.00	\$2,451,089.94	\$2,484,018.20	\$2,513,170.55	\$2,546,387.48	\$2,582,849.81
Expenditures							
Certificated Salaries	1000 - 1999	\$1,147,044.32	\$1,118,886.60	\$1,134,885.07	\$1,151,107.52	\$1,167,557.10	\$1,184,236.96
Classified Salaries	2000 - 2999	\$545,215.00	\$547,862.38	\$550,522.97	\$553,196.87	\$555,884.14	\$558,584.85
Employee Benefits	3000 - 3999	\$682,050.00	\$676,678.97	\$680,275.03	\$683,814.43	\$687,494.82	\$691,294.38
Books and Supplies	4000 - 4999	\$365,108.31	\$180,735.86	\$189,234.24	\$201,237.81	\$193,194.18	\$208,181.01
Services and Other Operating Expenditures	5000 - 5999	\$282,485.03	\$258,173.92	\$262,697.91	\$263,440.71	\$260,906.30	\$266,350.92
Capital Outlay	6000 - 6900	\$117,627.00	\$52,627.00	\$52,627.00	\$52,627.00	\$43,515.60	\$39,117.63
Other Outgo	7000 - 7299	\$46,139.00	\$46,310.41	\$47,652.87	\$49,043.17	\$50,578.45	\$52,219.57
Direct Support/Indirect Cost	7300 - 7399	\$70,589.00	\$70,013.00	\$70,013.00	\$70,013.00	\$70,013.00	\$70,013.00
Debt Service	7430 - 7439	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures		\$3,256,257.66	\$2,951,288.14	\$2,987,908.09	\$3,024,480.51	\$3,029,143.59	\$3,069,998.32
Excess (Deficiency) of Revenues Over Expenditures		(\$658,394.66)	(\$500,198.20)	(\$503,889.89)	(\$511,309.96)	(\$482,756.11)	(\$487,148.51)
Other Financing Sources/Uses							
Interfund Transfers In	8910 - 8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$35,000.00	\$36,664.00	\$36,915.00	\$37,241.00	\$37,416.00	\$37,771.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$469,443.00	\$513,174.36	\$520,214.24	\$526,205.04	\$531,293.09	\$539,678.40
Total Other Financing Sources/Uses		\$434,443.00	\$476,510.36	\$483,299.24	\$488,964.04	\$493,877.09	\$501,907.40
Net Increase (Decrease) in Fund Balance		(\$223,951.66)	(\$23,687.84)	(\$20,590.65)	(\$22,345.92)	\$11,120.98	\$14,758.89
Fund Balance							
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$388,612.22	\$164,660.56	\$140,972.72	\$120,382.07	\$98,036.15	\$109,157.13
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance		\$388,612.22	\$164,660.56	\$140,972.72	\$120,382.07	\$98,036.15	\$109,157.13
Ending Fund Balance		\$164,660.56	\$140,972.72	\$120,382.07	\$98,036.15	\$109,157.13	\$123,916.02
Components of Ending Fund Balance							
Reserved Balances	9700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Cash	9711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stores	9712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Prepaid Expenditures	9713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prepay	9719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legally Restricted Balance	9740 - 9759	\$164,660.56	\$140,972.72	\$120,382.07	\$98,036.15	\$109,157.13	\$123,916.02
Designated for Economic Uncertainties	9770	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
Other Designated	9780	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Negative Shortfall	9790	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Source	Note
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 4300 - Materials and Supplies	This object was used for autobalancing (at 1/17/2008). Initial Value is: 15,000.00\$. For project years see applied Autobalanced Rule.
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 5800 - Professional/Consulting Services and Operating Expenditures	This object was used for autobalancing (at 1/17/2008). Initial Value is: 76,801.00\$. For project years see applied Autobalanced Rule.
Resource: 3010 - NCLB-Title I, Part A, Basic Grants Low Income and Neglected Object: 8290 - All Other Federal Revenue	Reduced revenues by \$71,607 to the current year level of funding. CAT forms has no carryover funds from 2006/07.
Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P Object: 2101 - Increase in Instructional Aides	Increase based on YTD activity and December Payroll encumbrance.
Resource: 3310 - Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (formerly P Object: 3902 - Other Benefits, Class.	Increase based on YTD activity and the December payroll encumbrances.
Resource: 4035 - NCLB: Title II, Part A, Teacher Quality Object: 1101 - Cert. Compensation	Reduce certificated by \$3,161 based on over-budget in this category and set-up a budget for indirect cost.
Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants Object: 4400 - Noncapitalized Equipment	This object was used for autobalancing (at 1/17/2008). Initial Value is: 4,828.00\$. For project years see applied Autobalanced Rule.

Resource: 4045 - NCLB: Title II, Part D, Enhancing Education Through Technology, Formula Grants Object: 8290 - All Other Federal Revenue	Adjusted revenue to the current year level of funding.
Resource: 5810 - Other Federal Object: 6200 - Buildings and Improvement of Buildings	Increase expenditures for one-time contribution for the ball field project.
Resource: 5810 - Other Federal Object: 8980 - Contributions from Unrestricted Resources	One-Time contribution from unrestricted GF for Ball Field Project.
Resource: 6285 - Community Based Tutoring Program Object: 4300 - Materials and Supplies	Cleared supplies, in order to add indirect cost.
Resource: 6286 - English Language Acquisition Program, Teacher Training & Student Assistance Object: 3901 - Other Benefits, Cert.	Adjustment to keep program from encroaching. Current YTD activity is zero, program not being utilized.
Resource: 6760 - Art & Music Block Grant Object: 8590 - All Other State Revenue	Increased revenues to the current year level per CDE website.
Resource: 7230 - Transportation: Home to School Object: 8311 - Other State Apportionments—Current Year	Increased revenues to the current year level per CDE website.
Resource: 7230 - Transportation: Home to School Object: 8990 - Contributions from Restricted Revenues	Reduced transfer from resource 7394, to the current year funding level per CDE website.
Resource: 7394 - Targeted Instructional Improvement Block Grant Object: 8590 - All Other State Revenue	Adjusted to current funding level per CDE website.
Resource: 7400 - Quality Education Investment Act Object: 1101 - Cert. Compensation	Reduce Salaries based on YTD activity and current encumbrances.
Resource: 7400 - Quality Education Investment Act Object: 3901 - Other Benefits, Cert.	Increase employee benefits based on YTD activity and current encumbrances.
Resource: 7400 - Quality Education Investment Act Object: 4400 - Noncapitalized Equipment	Adjust budget to match YTD activity.
Resource: 8150 - Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) Object: 7615 - From General, Special Reserve, and Building Funds to Deferred Maintenance Fund	Transferred from resource 0000, Unrestricted.
Resource: 6761 - Arts, Music & PE Supplies Object: 4000-4999 - Books and Supplies	One-Time funding. Spending down the carryover in 2007-08.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$4,148,429.83		\$4,047,102.57	\$4,183,709.28	\$4,320,898.11	\$4,477,904.05	\$4,655,395.98	(1)
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$32,071.00		\$29,986.38	\$30,885.97	\$31,689.00	\$32,607.99	\$33,618.84	(2)
Other Local Revenues	8600 - 8799	\$319,109.00		\$59,517.00	\$61,365.82	\$63,384.11	\$65,545.70	\$67,862.08	(3)
Total Revenues		\$4,499,609.83		\$4,136,605.95	\$4,275,961.07	\$4,415,971.22	\$4,576,057.74	\$4,756,876.90	
Expenditures									
Certificated Salaries	1000 - 1999	\$2,010,832.15		\$2,038,673.70	\$2,066,905.03	\$2,095,531.60	\$2,124,558.94	\$2,153,992.67	
Classified Salaries	2000 - 2999	\$374,515.00		\$376,041.66	\$377,575.96	\$379,117.94	\$380,667.62	\$382,225.06	
Employee Benefits	3000 - 3999	\$1,006,332.00		\$1,014,975.82	\$1,019,000.74	\$1,023,005.27	\$1,027,061.76	\$1,031,180.10	(4)
Books and Supplies	4000 - 4999	\$33,350.00		\$33,472.96	\$35,198.41	\$36,354.82	\$37,633.57	\$39,041.67	
Services and Other Operating Expenditures	5000 - 5999	\$686,567.00		\$439,518.76	\$453,842.11	\$469,122.61	\$485,415.49	\$502,597.79	(5)
Capital Outlay	6000 - 6900	\$3,234.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(6)
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	(\$94,225.00)		(\$94,225.00)	(\$94,225.00)	(\$94,225.00)	(\$94,225.00)	(\$94,225.00)	
Debt Service	7430 - 7439	\$112,510.00		\$109,309.00	\$90,961.00	\$89,086.00	\$87,212.00	\$85,337.00	
Total Expenditures		\$4,133,115.15		\$3,917,766.90	\$3,949,258.25	\$3,997,993.24	\$4,048,324.38	\$4,100,149.29	
Excess (Deficiency) of Revenues Over Expenditures		\$366,494.68		\$218,839.05	\$326,702.82	\$417,977.98	\$527,733.36	\$656,727.61	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(7)
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	(\$469,443.00)		(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)	
Total Other Financing Sources/Uses		(\$469,443.00)		(\$513,174.36)	(\$520,214.24)	(\$526,205.04)	(\$531,293.09)	(\$539,678.40)	
Net Increase (Decrease) in Fund Balance		(\$102,948.32)		(\$294,335.31)	(\$193,511.42)	(\$108,227.06)	(\$3,559.73)	\$117,049.21	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$162,870.93		\$59,922.61	(\$234,412.70)	(\$427,924.12)	(\$536,151.18)	(\$539,710.91)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$162,870.93		\$59,922.61	(\$234,412.70)	(\$427,924.12)	(\$536,151.18)	(\$539,710.91)	
Ending Fund Balance		\$59,922.61		(\$234,412.70)	(\$427,924.12)	(\$536,151.18)	(\$539,710.91)	(\$422,661.70)	

Notes:

- (1)
- (1.1) Object 8047: Added From Revenue Limit Screen
- (2)
- (2.1) Object 8590: Reduced revenue by \$5,000 due to historical trend and anticipated current year revenues.
- (3)
- (3.1) Object 8660: Interest was reduced by \$13,000, based on historical trends and the decline in interest rates.
- (3.2) Object 8698: Increase local revenue to match actual revenues received to-date.
- (3.3) Object 8699: Reduce Local Revenue by One-Time (Williams Act) claim for reimbursement of expenditures for breeze-way repairs at the Elementary school. If claim is denied - Repair expenditures will be transferred to the Deferred Maintenance Fund.
- (4)
- (4.1) Object 3701: The district has 22 currently employed employees that are eligible for life time H/W benefits at retirement. Retired employee received the current board approved cap of \$11,272.80 until age 65 and a \$1,250 stipend thereafter.
- (5)
- (5.1) Object 5600: Reduced by \$261,109 of one-time repairs. See note under revenues, object 8699.
- (5.2) Object 5801: Increase based on historical trends and current year actuals + encumbrances.
- (6)
- (6.1) Object 6100: Increase to cover current year spending activity.
- (7)
- (7.1) Object 7615: Moved the Deferred Maintenance transfer to resource 8150 (RRM).

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$92,661.00		\$90,675.85	\$93,148.49	\$93,801.12	\$94,485.66	\$95,287.82	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$92,661.00		\$90,675.85	\$93,148.49	\$93,801.12	\$94,485.66	\$95,287.82	
Expenditures									
Certificated Salaries	1000 - 1999	\$22,700.00		\$22,700.00	\$22,700.00	\$22,700.00	\$22,700.00	\$22,700.00	
Classified Salaries	2000 - 2999	\$6,500.00		\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	
Employee Benefits	3000 - 3999	\$3,323.00		\$3,334.65	\$3,355.62	\$3,364.68	\$3,373.69	\$3,384.14	
Books and Supplies	4000 - 4999	\$78,600.00		\$78,889.81	\$82,956.39	\$85,681.83	\$88,695.60	\$92,014.24	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$111,123.00		\$111,424.46	\$115,512.01	\$118,246.51	\$121,269.29	\$124,598.38	
Excess (Deficiency) of Revenues Over Expenditures		(\$18,462.00)		(\$20,748.61)	(\$22,363.52)	(\$24,445.39)	(\$26,783.63)	(\$29,310.56)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$18,462.00)		(\$20,748.61)	(\$22,363.52)	(\$24,445.39)	(\$26,783.63)	(\$29,310.56)	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$403,682.57		\$385,220.57	\$364,471.96	\$342,108.44	\$317,663.05	\$290,879.42	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$403,682.57		\$385,220.57	\$364,471.96	\$342,108.44	\$317,663.05	\$290,879.42	
Ending Fund Balance		\$385,220.57		\$364,471.96	\$342,108.44	\$317,663.05	\$290,879.42	\$261,568.86	

General Fund/County School Service Fund
Unrestricted Resources Only
Resource: 1300 - Class Size Reduction Operations, Grades K-3

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$351,288.00		\$324,466.85	\$341,941.51	\$352,666.54	\$365,254.71	\$379,433.06	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$351,288.00		\$324,466.85	\$341,941.51	\$352,666.54	\$365,254.71	\$379,433.06	
Expenditures									
Certificated Salaries	1000 - 1999	\$249,853.00		\$253,350.95	\$256,897.87	\$260,494.44	\$264,141.36	\$267,839.34	(1)
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$69,949.00		\$70,128.94	\$70,311.41	\$70,496.42	\$70,684.03	\$70,874.27	(2)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$10,082.00		\$10,082.00	\$10,082.00	\$10,082.00	\$10,082.00	\$10,082.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$329,884.00		\$333,561.89	\$337,291.28	\$341,072.86	\$344,907.39	\$348,795.61	
Excess (Deficiency) of Revenues Over Expenditures		\$21,404.00		(\$9,095.04)	\$4,650.23	\$11,593.68	\$20,347.32	\$30,637.45	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$21,404.00		(\$9,095.04)	\$4,650.23	\$11,593.68	\$20,347.32	\$30,637.45	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$21,404.00	\$12,308.96	\$16,959.19	\$28,552.87	\$48,900.19	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$21,404.00	\$12,308.96	\$16,959.19	\$28,552.87	\$48,900.19	
Ending Fund Balance		\$21,404.00		\$12,308.96	\$16,959.19	\$28,552.87	\$48,900.19	\$79,537.64	

Notes:

- (1)
- (1.1) Object 1101: Increase salaries based on YTD activity and current encumbrance.
- (2)
- (2.1) Object 3901: Reduce employee benefits based on YTD activity and current encumbrance.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$548,295.00		\$548,295.00	\$548,295.00	\$548,295.00	\$548,295.00	\$548,295.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$548,295.00		\$548,295.00	\$548,295.00	\$548,295.00	\$548,295.00	\$548,295.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$308,764.00		\$313,086.70	\$317,469.91	\$321,914.48	\$326,421.29	\$330,991.19	
Classified Salaries	2000 - 2999	\$56,465.00		\$56,747.33	\$57,031.07	\$57,316.22	\$57,602.80	\$57,890.81	
Employee Benefits	3000 - 3999	\$142,081.00		\$142,611.85	\$143,149.31	\$143,693.49	\$144,244.50	\$144,802.37	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(2)
Services and Other Operating Expenditures	5000 - 5999	\$23,194.00		\$18,058.12	\$12,853.71	\$7,579.81	\$2,235.41	\$0.00	(3)
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$17,791.00		\$17,791.00	\$17,791.00	\$17,791.00	\$17,791.00	\$17,791.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$548,295.00		\$548,295.00	\$548,295.00	\$548,295.00	\$548,295.00	\$551,475.37	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	(\$3,180.37)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$3,180.37	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$3,180.37	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8290: Reduced revenues by \$71,607 to the current year level of funding. CAT forms has no carryover funds from 2006/07.

(2)

(2.1) Object 4300: This object was used for autobalancing (at 1/17/2008). Initial Value is: 15,000.00\$. For project years see applied Autobalanced Rule.

(3)

(3.1) Object 5800: This object was used for autobalancing (at 1/17/2008). Initial Value is: 76,801.00\$. For project years see applied Autobalanced Rule.

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 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$110,033.00		\$110,033.00	\$110,033.00	\$110,033.00	\$110,033.00	\$110,033.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$110,033.00		\$110,033.00	\$110,033.00	\$110,033.00	\$110,033.00	\$110,033.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$78,509.00		\$78,822.82	\$79,138.21	\$79,455.18	\$79,773.74	\$80,093.89	(1)
Employee Benefits	3000 - 3999	\$53,848.00		\$53,952.34	\$54,057.22	\$54,162.61	\$54,268.52	\$54,374.98	(2)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,158.00		\$3,158.00	\$3,158.00	\$3,158.00	\$3,158.00	\$3,158.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$135,515.00		\$135,933.16	\$136,353.43	\$136,775.79	\$137,200.26	\$137,626.87	
Excess (Deficiency) of Revenues Over Expenditures		(\$25,482.00)		(\$25,900.16)	(\$26,320.43)	(\$26,742.79)	(\$27,167.26)	(\$27,593.87)	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$25,482.00		\$25,900.16	\$26,320.43	\$26,742.79	\$27,167.26	\$27,593.87	
Total Other Financing Sources\Uses		\$25,482.00		\$25,900.16	\$26,320.43	\$26,742.79	\$27,167.26	\$27,593.87	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 2101: Increase based on YTD activity and December Payroll encumbrance.
- (2)
- (2.1) Object 3902: Increase based on YTD activity and the December payroll encumbrances.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$110,166.00		\$110,166.00	\$110,166.00	\$110,166.00	\$110,166.00	\$110,166.00	
Other State Revenues	8300 - 8599	\$0.00		\$118.25	\$245.45	\$368.54	\$492.48	\$617.89	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$110,166.00		\$110,284.25	\$110,411.45	\$110,534.54	\$110,658.48	\$110,783.89	
Expenditures									
Certificated Salaries	1000 - 1999	\$73,615.00		\$74,689.86	\$75,779.77	\$76,884.94	\$78,005.58	\$79,141.91	(1)
Classified Salaries	2000 - 2999	\$2,000.00		\$2,010.00	\$2,020.05	\$2,030.15	\$2,040.30	\$2,050.50	
Employee Benefits	3000 - 3999	\$15,390.00		\$15,521.67	\$15,655.11	\$15,790.35	\$15,927.40	\$16,066.33	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$16,000.00		\$14,903.20	\$13,796.82	\$12,669.15	\$11,525.05	\$10,364.96	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,161.00		\$3,161.00	\$3,161.00	\$3,161.00	\$3,161.00	\$3,161.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$110,166.00		\$110,285.73	\$110,412.75	\$110,535.59	\$110,659.33	\$110,784.70	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Ending Fund Balance		\$0.00		(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	(\$5.49)	

Notes:

(1)

(1.1) Object 1101: Reduce certificated by \$3,161 based on over-budget in this category and set-up a budget for indirect cost.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$5,816.00		\$5,816.00	\$5,816.00	\$5,816.00	\$5,816.00	\$5,816.00	(1)
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$5,816.00		\$5,816.00	\$5,816.00	\$5,816.00	\$5,816.00	\$5,816.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$4,384.00		\$4,295.27	\$4,264.31	\$4,230.07	\$4,190.74	\$4,147.43	(2)
Services and Other Operating Expenditures	5000 - 5999	\$1,252.00		\$1,285.80	\$1,317.94	\$1,353.52	\$1,392.77	\$1,434.55	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$180.00		\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$5,816.00		\$5,761.07	\$5,762.25	\$5,763.59	\$5,763.51	\$5,761.98	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$54.93	\$53.75	\$52.41	\$52.49	\$54.02	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$54.93	\$53.75	\$52.41	\$52.49	\$54.02	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$54.93	\$108.68	\$161.09	\$213.58	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$54.93	\$108.68	\$161.09	\$213.58	
Ending Fund Balance		\$0.00		\$54.93	\$108.68	\$161.09	\$213.58	\$267.60	

Notes:

(1)

(1.1) Object 8290: Adjusted revenue to the current year level of funding.

(2)

(2.1) Object 4400: This object was used for autobalancing (at 1/17/2008). Initial Value is: 4,828.00\$. For project years see applied Autobalanced Rule.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$51,120.00		\$51,120.00	\$51,120.00	\$51,120.00	\$51,120.00	\$51,120.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$51,120.00		\$51,120.00	\$51,120.00	\$51,120.00	\$51,120.00	\$51,120.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$10,948.00		\$11,101.27	\$11,256.69	\$11,414.28	\$11,574.08	\$11,736.12	
Classified Salaries	2000 - 2999	\$9,996.00		\$10,045.98	\$10,096.21	\$10,146.69	\$10,197.42	\$10,248.41	
Employee Benefits	3000 - 3999	\$16,878.00		\$16,905.75	\$16,933.75	\$16,962.07	\$16,990.67	\$17,019.58	
Books and Supplies	4000 - 4999	\$10,900.00		\$10,518.92	\$10,275.21	\$10,027.69	\$9,772.47	\$9,509.95	
Services and Other Operating Expenditures	5000 - 5999	\$1,000.00		\$1,013.50	\$1,026.34	\$1,040.55	\$1,056.23	\$1,072.92	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$1,398.00		\$1,398.00	\$1,398.00	\$1,398.00	\$1,398.00	\$1,398.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$51,120.00		\$50,983.42	\$50,986.20	\$50,989.28	\$50,988.87	\$50,984.98	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$136.58	\$133.80	\$130.72	\$131.13	\$135.02	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$136.58	\$133.80	\$130.72	\$131.13	\$135.02	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$136.58	\$270.38	\$401.10	\$532.23	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$136.58	\$270.38	\$401.10	\$532.23	
Ending Fund Balance		\$0.00		\$136.58	\$270.38	\$401.10	\$532.23	\$667.25	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$50,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$50,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$10,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$65,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(1)
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$75,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$25,000.00)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$15,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(2)
Total Other Financing Sources/Uses		\$15,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$10,000.00)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$10,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$10,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 6200: Increase expenditures for one-time contribution for the ball field project.
- (2)
- (2.1) Object 8980: One-Time contribution from unrestricted GF for Ball Field Project.

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6275 - Teacher Recruitment and Student Support

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$20,062.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$20,062.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$17,324.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$2,162.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$576.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$20,062.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

General Fund/County School Service Fund
Restricted Resources Only
Resource: 6285 - Community Based Tutoring Program

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$18,537.00		\$17,332.10	\$17,852.06	\$18,316.21	\$18,847.38	\$19,431.65	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$18,537.00		\$17,332.10	\$17,852.06	\$18,316.21	\$18,847.38	\$19,431.65	
Expenditures									
Certificated Salaries	1000 - 1999	\$12,010.00		\$12,178.14	\$12,348.63	\$12,521.51	\$12,696.81	\$12,874.57	
Classified Salaries	2000 - 2999	\$3,928.00		\$3,947.64	\$3,967.38	\$3,987.22	\$4,007.16	\$4,027.20	
Employee Benefits	3000 - 3999	\$1,528.00		\$1,544.29	\$1,560.76	\$1,577.47	\$1,594.36	\$1,611.47	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(1)
Services and Other Operating Expenditures	5000 - 5999	\$536.00		\$0.00	\$0.00	\$0.00	\$14.05	\$383.41	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$535.00		\$535.00	\$535.00	\$535.00	\$535.00	\$535.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$18,537.00		\$18,205.07	\$18,411.77	\$18,621.20	\$18,847.38	\$19,431.65	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$872.97)	(\$559.71)	(\$304.99)	\$0.00	\$0.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$872.97	\$559.71	\$304.99	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$872.97	\$559.71	\$304.99	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 4300: Cleared supplies, in order to add indirect cost.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$29,800.00		\$27,863.00	\$28,698.89	\$29,445.06	\$30,298.97	\$31,238.24	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$29,800.00		\$27,863.00	\$28,698.89	\$29,445.06	\$30,298.97	\$31,238.24	
Expenditures									
Certificated Salaries	1000 - 1999	\$21,517.00		\$21,818.24	\$22,123.70	\$22,433.43	\$22,747.50	\$23,065.96	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$7,353.00		\$5,114.76	\$5,645.19	\$6,081.63	\$6,621.47	\$7,242.28	(1)
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$930.00		\$930.00	\$930.00	\$930.00	\$930.00	\$930.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$29,800.00		\$27,863.00	\$28,698.89	\$29,445.06	\$30,298.97	\$31,238.24	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 3901: Adjustment to keep program from encroaching. Current YTD activity is zero, program not being utilized.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$18,834.00		\$18,524.72	\$19,128.65	\$19,359.37	\$19,597.25	\$19,860.22	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$18,834.00		\$18,524.72	\$19,128.65	\$19,359.37	\$19,597.25	\$19,860.22	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$20,030.77		\$18,505.00	\$19,102.30	\$19,326.46	\$19,557.30	\$19,812.75	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$20,030.77		\$18,505.00	\$19,102.30	\$19,326.46	\$19,557.30	\$19,812.75	
Excess (Deficiency) of Revenues Over Expenditures		(\$1,196.77)		\$19.72	\$26.35	\$32.91	\$39.95	\$47.47	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$1,196.77)		\$19.72	\$26.35	\$32.91	\$39.95	\$47.47	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$1,196.77		\$0.00	\$19.72	\$46.07	\$78.98	\$118.93	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$1,196.77		\$0.00	\$19.72	\$46.07	\$78.98	\$118.93	
Ending Fund Balance		\$0.00		\$19.72	\$46.07	\$78.98	\$118.93	\$166.40	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$10,000.00		\$9,468.25	\$9,875.95	\$10,249.43	\$10,659.92	\$11,100.52	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$10,000.00		\$9,468.25	\$9,875.95	\$10,249.43	\$10,659.92	\$11,100.52	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$4,603.00		\$3,877.09	\$4,154.06	\$4,383.21	\$4,633.16	\$4,901.56	
Services and Other Operating Expenditures	5000 - 5999	\$5,110.00		\$5,247.97	\$5,379.17	\$5,524.41	\$5,684.62	\$5,855.16	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$287.00		\$287.00	\$287.00	\$287.00	\$287.00	\$287.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$10,000.00		\$9,412.06	\$9,820.23	\$10,194.62	\$10,604.78	\$11,043.72	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$56.19	\$55.72	\$54.81	\$55.14	\$56.80	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$56.19	\$55.72	\$54.81	\$55.14	\$56.80	
Fund Balance									
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$0.00		\$0.00	\$56.19	\$111.91	\$166.72	\$221.86	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$56.19	\$111.91	\$166.72	\$221.86	
Ending Fund Balance		\$0.00		\$56.19	\$111.91	\$166.72	\$221.86	\$278.66	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$124,424.00		\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	\$124,424.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$261,564.00		\$244,680.59	\$252,144.66	\$258,817.13	\$266,436.08	\$274,805.74	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$385,988.00		\$369,104.59	\$376,568.66	\$383,241.13	\$390,860.08	\$399,229.74	
Expenditures									
Certificated Salaries	1000 - 1999	\$269,741.00		\$273,517.37	\$277,346.61	\$281,229.47	\$285,166.68	\$289,159.01	
Classified Salaries	2000 - 2999	\$33,802.00		\$33,971.02	\$34,140.88	\$34,311.58	\$34,483.14	\$34,655.56	
Employee Benefits	3000 - 3999	\$115,748.00		\$116,334.61	\$116,929.05	\$117,531.48	\$118,142.01	\$118,760.73	
Books and Supplies	4000 - 4999	\$4,800.00		\$4,817.70	\$5,066.04	\$5,232.47	\$5,416.51	\$5,619.17	
Services and Other Operating Expenditures	5000 - 5999	\$2,700.00		\$2,772.90	\$2,842.23	\$2,918.97	\$3,003.62	\$3,093.72	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$33,160.00		\$34,055.32	\$34,906.70	\$35,849.18	\$36,888.81	\$37,995.47	
Direct Support/Indirect Cost	7300 - 7399	\$11,081.00		\$11,081.00	\$11,081.00	\$11,081.00	\$11,081.00	\$11,081.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$471,032.00		\$476,549.92	\$482,312.51	\$488,154.15	\$494,181.77	\$500,364.66	
Excess (Deficiency) of Revenues Over Expenditures		(\$85,044.00)		(\$107,445.33)	(\$105,743.85)	(\$104,913.02)	(\$103,321.69)	(\$101,134.92)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$85,044.00		\$107,503.99	\$105,801.29	\$104,968.97	\$103,377.68	\$101,192.52	
Total Other Financing Sources/Uses		\$85,044.00		\$107,503.99	\$105,801.29	\$104,968.97	\$103,377.68	\$101,192.52	
Net Increase (Decrease) in Fund Balance		\$0.00		\$58.66	\$57.44	\$55.95	\$55.99	\$57.60	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$58.66	\$116.10	\$172.05	\$228.04	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$58.66	\$116.10	\$172.05	\$228.04	
Ending Fund Balance		\$0.00		\$58.66	\$116.10	\$172.05	\$228.04	\$285.64	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$13,300.00		\$12,435.50	\$12,808.57	\$13,141.59	\$13,522.70	\$13,941.90	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$13,300.00		\$12,435.50	\$12,808.57	\$13,141.59	\$13,522.70	\$13,941.90	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$3,240.00		\$3,251.95	\$3,419.58	\$3,531.93	\$3,656.16	\$3,792.96	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$3,240.00		\$3,251.95	\$3,419.58	\$3,531.93	\$3,656.16	\$3,792.96	
Excess (Deficiency) of Revenues Over Expenditures		\$10,060.00		\$9,183.55	\$9,388.99	\$9,609.66	\$9,866.54	\$10,148.94	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$10,060.00		\$9,183.55	\$9,388.99	\$9,609.66	\$9,866.54	\$10,148.94	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$9,011.00		\$19,071.00	\$28,254.55	\$37,643.54	\$47,253.20	\$57,119.74	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$9,011.00		\$19,071.00	\$28,254.55	\$37,643.54	\$47,253.20	\$57,119.74	
Ending Fund Balance		\$19,071.00		\$28,254.55	\$37,643.54	\$47,253.20	\$57,119.74	\$67,268.68	

Notes:

(1)

(1.1) Object 8590: Increased revenues to the current year level per CDE website.

**General Fund/County School Service Fund
Restricted Resources Only
Resource: 6761 - Arts, Music & PE Supplies**

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$64,015.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(1)
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$64,015.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$64,015.00)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$64,015.00)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$64,015.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$64,015.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

(1) One-Time funding. Spending down the carryover in 2007-08.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$12,979.00		\$12,253.61	\$12,744.87	\$13,192.94	\$13,688.79	\$14,223.29	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$12,979.00		\$12,253.61	\$12,744.87	\$13,192.94	\$13,688.79	\$14,223.29	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$12,979.00		\$12,255.09	\$12,746.17	\$13,193.99	\$13,689.64	\$14,224.10	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$12,979.00		\$12,255.09	\$12,746.17	\$13,193.99	\$13,689.64	\$14,224.10	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Ending Fund Balance		\$0.00		(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	(\$5.49)	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$330,455.00		\$308,975.42	\$318,244.68	\$326,519.04	\$335,988.09	\$346,403.72	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$330,455.00		\$308,975.42	\$318,244.68	\$326,519.04	\$335,988.09	\$346,403.72	
Expenditures									
Certificated Salaries	1000 - 1999	\$103,679.00		\$105,130.51	\$106,602.34	\$108,094.78	\$109,608.11	\$111,142.63	
Classified Salaries	2000 - 2999	\$83,939.00		\$84,358.70	\$84,780.50	\$85,204.40	\$85,630.43	\$86,058.58	
Employee Benefits	3000 - 3999	\$100,831.00		\$101,116.52	\$101,405.06	\$101,696.65	\$101,991.38	\$102,289.20	
Books and Supplies	4000 - 4999	\$30,038.00		\$5,984.83	\$13,019.87	\$19,040.50	\$26,222.61	\$34,315.51	
Services and Other Operating Expenditures	5000 - 5999	\$2,500.00		\$2,540.50	\$2,579.01	\$2,621.64	\$2,668.67	\$2,718.73	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$9,468.00		\$9,468.00	\$9,468.00	\$9,468.00	\$9,468.00	\$9,468.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$330,455.00		\$308,599.06	\$317,854.78	\$326,125.97	\$335,589.20	\$345,992.65	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$376.36	\$389.90	\$393.07	\$398.89	\$411.07	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$376.36	\$389.90	\$393.07	\$398.89	\$411.07	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$376.36	\$766.26	\$1,159.33	\$1,558.22	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$376.36	\$766.26	\$1,159.33	\$1,558.22	
Ending Fund Balance		\$0.00		\$376.36	\$766.26	\$1,159.33	\$1,558.22	\$1,969.29	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$49,356.00		\$46,266.11	\$47,777.75	\$49,136.68	\$50,674.90	\$52,355.97	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$49,356.00		\$46,266.11	\$47,777.75	\$49,136.68	\$50,674.90	\$52,355.97	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$78,223.87		\$50,423.49	\$46,795.85	\$48,156.58	\$49,680.31	\$51,329.31	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$78,223.87		\$50,423.49	\$46,795.85	\$48,156.58	\$49,680.31	\$51,329.31	
Excess (Deficiency) of Revenues Over Expenditures		(\$28,867.87)		(\$4,157.38)	\$981.90	\$980.10	\$994.59	\$1,026.66	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$28,867.87)		(\$4,157.38)	\$981.90	\$980.10	\$994.59	\$1,026.66	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$34,003.87		\$5,136.00	\$978.62	\$1,960.52	\$2,940.62	\$3,935.21	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$34,003.87		\$5,136.00	\$978.62	\$1,960.52	\$2,940.62	\$3,935.21	
Ending Fund Balance		\$5,136.00		\$978.62	\$1,960.52	\$2,940.62	\$3,935.21	\$4,961.87	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$29,554.67		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$29,554.67		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$29,554.67)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$29,554.67)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$29,554.67		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$29,554.67		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$124,935.00		\$116,814.23	\$120,318.66	\$123,446.95	\$127,026.91	\$130,964.74	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$124,935.00		\$116,814.23	\$120,318.66	\$123,446.95	\$127,026.91	\$130,964.74	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$94,451.00		\$94,923.26	\$95,397.87	\$95,874.86	\$96,354.23	\$96,836.00	
Employee Benefits	3000 - 3999	\$47,568.00		\$47,648.47	\$47,729.31	\$47,810.57	\$47,892.24	\$47,974.32	
Books and Supplies	4000 - 4999	\$17,700.00		\$17,765.26	\$18,681.01	\$19,294.75	\$19,973.42	\$20,720.75	
Services and Other Operating Expenditures	5000 - 5999	\$26,500.00		\$26,632.68	\$27,964.64	\$28,874.14	\$29,879.75	\$30,985.36	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,194.00		\$3,194.00	\$3,194.00	\$3,194.00	\$3,194.00	\$3,194.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$189,413.00		\$190,163.67	\$192,966.83	\$195,048.32	\$197,293.64	\$199,710.43	
Excess (Deficiency) of Revenues Over Expenditures		(\$64,478.00)		(\$73,349.44)	(\$72,648.17)	(\$71,601.37)	(\$70,266.73)	(\$68,745.69)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$64,478.00		\$73,884.44	\$73,170.72	\$72,108.32	\$70,772.15	\$69,265.00	(2)
Total Other Financing Sources/Uses		\$64,478.00		\$73,884.44	\$73,170.72	\$72,108.32	\$70,772.15	\$69,265.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$535.00	\$522.55	\$506.95	\$505.42	\$519.31	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$535.00	\$1,057.55	\$1,564.50	\$2,069.92	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$535.00	\$1,057.55	\$1,564.50	\$2,069.92	
Ending Fund Balance		\$0.00		\$535.00	\$1,057.55	\$1,564.50	\$2,069.92	\$2,589.23	

Notes:

- (1)
- (1.1) Object 8311: Increased revenues to the current year level per CDE website.
- (2)
- (2.1) Object 8990: Reduced transfer from resource 7394, to the current year funding level per CDE website.

General Fund/County School Service Fund
Restricted Resources Only
Resource: 7235 - Transportation: Bus Replacement

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$4,388.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$4,388.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$4,388.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$4,388.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	
Ending Fund Balance		\$4,388.00		\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	\$4,388.00	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$119,200.00		\$111,570.25	\$115,041.01	\$118,148.78	\$121,688.35	\$125,570.83	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$119,200.00		\$111,570.25	\$115,041.01	\$118,148.78	\$121,688.35	\$125,570.83	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$115,779.00		\$108,150.73	\$111,621.31	\$114,728.83	\$118,268.20	\$122,150.64	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$3,421.00		\$3,421.00	\$3,421.00	\$3,421.00	\$3,421.00	\$3,421.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$119,200.00		\$111,571.73	\$115,042.31	\$118,149.83	\$121,689.20	\$125,571.64	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		(\$1.48)	(\$1.30)	(\$1.05)	(\$0.85)	(\$0.81)	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	
Ending Fund Balance		\$0.00		(\$1.48)	(\$2.78)	(\$3.83)	(\$4.68)	(\$5.49)	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$1,842.00		\$1,840.52	\$2,019.39	\$2,188.60	\$2,365.32	\$2,548.79	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$1,842.00		\$1,840.52	\$2,019.39	\$2,188.60	\$2,365.32	\$2,548.79	
Expenditures									
Certificated Salaries	1000 - 1999	\$1,501.00		\$1,522.01	\$1,543.32	\$1,564.92	\$1,586.83	\$1,609.04	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$288.00		\$292.03	\$296.11	\$300.26	\$304.47	\$308.74	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$53.00		\$53.00	\$53.00	\$53.00	\$53.00	\$53.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$1,842.00		\$1,867.04	\$1,892.43	\$1,918.18	\$1,944.30	\$1,970.78	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		(\$26.52)	\$126.96	\$270.42	\$421.02	\$578.01	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		(\$26.52)	\$126.96	\$270.42	\$421.02	\$578.01	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$31,159.93		\$31,159.93	\$31,133.41	\$31,260.37	\$31,530.79	\$31,951.81	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$31,159.93		\$31,159.93	\$31,133.41	\$31,260.37	\$31,530.79	\$31,951.81	
Ending Fund Balance		\$31,159.93		\$31,133.41	\$31,260.37	\$31,530.79	\$31,951.81	\$32,529.82	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$26,611.32		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$4,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$30,611.32		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$30,611.32)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$30,611.32)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$30,611.32		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$30,611.32		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$50,174.00		\$46,912.69	\$48,320.07	\$49,576.39	\$51,014.11	\$52,595.55	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$50,174.00		\$46,912.69	\$48,320.07	\$49,576.39	\$51,014.11	\$52,595.55	
Expenditures									
Certificated Salaries	1000 - 1999	\$43,614.00		\$44,224.60	\$44,843.74	\$45,471.55	\$46,108.15	\$46,753.66	
Classified Salaries	2000 - 2999	\$1,500.00		\$1,507.50	\$1,515.04	\$1,522.62	\$1,530.23	\$1,537.88	
Employee Benefits	3000 - 3999	\$4,618.00		\$4,682.65	\$4,748.21	\$4,814.68	\$4,882.09	\$4,950.44	
Books and Supplies	4000 - 4999	\$3,500.00		(\$43.86)	(\$46.12)	(\$47.64)	(\$49.32)	(\$51.16)	
Services and Other Operating Expenditures	5000 - 5999	\$8,701.34		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$61,933.34		\$50,370.89	\$51,060.87	\$51,761.21	\$52,471.15	\$53,190.82	
Excess (Deficiency) of Revenues Over Expenditures		(\$11,759.34)		(\$3,458.20)	(\$2,740.80)	(\$2,184.82)	(\$1,457.04)	(\$595.27)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$3,502.06	\$2,786.92	\$2,232.46	\$1,506.36	\$646.43	
Total Other Financing Sources/Uses		\$0.00		\$3,502.06	\$2,786.92	\$2,232.46	\$1,506.36	\$646.43	
Net Increase (Decrease) in Fund Balance		(\$11,759.34)		\$43.86	\$46.12	\$47.64	\$49.32	\$51.16	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$11,759.34		\$0.00	\$43.86	\$89.98	\$137.62	\$186.94	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$11,759.34		\$0.00	\$43.86	\$89.98	\$137.62	\$186.94	
Ending Fund Balance		\$0.00		\$43.86	\$89.98	\$137.62	\$186.94	\$238.10	

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$4,684.00		\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	(1)
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$4,684.00		\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Books and Supplies	4000 - 4999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess (Deficiency) of Revenues Over Expenditures		\$4,684.00		\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	\$4,684.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	(\$4,684.00)		(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	
Total Other Financing Sources/Uses		(\$4,684.00)		(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	(\$4,684.00)	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

(1)

(1.1) Object 8590: Adjusted to current funding level per CDE website.

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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$98,497.00		\$92,094.70	\$94,857.54	\$97,323.84	\$100,146.23	\$103,250.76	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$98,497.00		\$92,094.70	\$94,857.54	\$97,323.84	\$100,146.23	\$103,250.76	
Expenditures									
Certificated Salaries	1000 - 1999	\$38,344.00		\$38,880.82	\$39,425.15	\$39,977.10	\$40,536.78	\$41,104.29	
Classified Salaries	2000 - 2999	\$23,403.00		\$23,520.02	\$23,637.62	\$23,755.81	\$23,874.59	\$23,993.97	
Employee Benefits	3000 - 3999	\$24,597.00		\$24,681.43	\$24,766.86	\$24,853.33	\$24,940.81	\$25,029.35	
Books and Supplies	4000 - 4999	\$5,136.00		(\$64.36)	(\$67.69)	\$1,370.60	\$3,295.96	\$5,485.17	
Services and Other Operating Expenditures	5000 - 5999	\$4,176.00		\$2,171.43	\$4,186.91	\$4,456.09	\$4,585.32	\$4,722.88	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$2,841.00		\$2,841.00	\$2,841.00	\$2,841.00	\$2,841.00	\$2,841.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$98,497.00		\$92,030.34	\$94,789.85	\$97,253.93	\$100,074.46	\$103,176.66	
Excess (Deficiency) of Revenues Over Expenditures		\$0.00		\$64.36	\$67.69	\$69.91	\$71.77	\$74.10	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources\Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		\$0.00		\$64.36	\$67.69	\$69.91	\$71.77	\$74.10	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$64.36	\$132.05	\$201.96	\$273.73	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$64.36	\$132.05	\$201.96	\$273.73	
Ending Fund Balance		\$0.00		\$64.36	\$132.05	\$201.96	\$273.73	\$347.83	

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$214,803.00		\$214,803.00	\$214,803.00	\$214,803.00	\$214,803.00	\$214,803.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$214,803.00		\$214,803.00	\$214,803.00	\$214,803.00	\$214,803.00	\$214,803.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$163,708.00		\$166,289.73	\$168,907.60	\$171,562.12	\$174,253.80	\$176,983.17	(1)
Classified Salaries	2000 - 2999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Benefits	3000 - 3999	\$54,224.00		\$55,079.14	\$55,946.24	\$56,825.47	\$57,717.02	\$58,621.08	(2)
Books and Supplies	4000 - 4999	\$17,804.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(3)
Services and Other Operating Expenditures	5000 - 5999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$6,142.00		\$6,142.00	\$6,142.00	\$6,142.00	\$6,142.00	\$6,142.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$241,878.00		\$227,510.87	\$230,995.84	\$234,529.59	\$238,112.82	\$241,746.25	
Excess (Deficiency) of Revenues Over Expenditures		(\$27,075.00)		(\$12,707.87)	(\$16,192.84)	(\$19,726.59)	(\$23,309.82)	(\$26,943.25)	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$27,075.00		\$12,707.87	\$16,192.84	\$19,726.59	\$23,309.82	\$26,943.25	
Total Other Financing Sources/Uses		\$27,075.00		\$12,707.87	\$16,192.84	\$19,726.59	\$23,309.82	\$26,943.25	
Net Increase (Decrease) in Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ending Fund Balance		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Notes:

- (1)
- (1.1) Object 1101: Reduce Salaries based on YTD activity and current encumbrances.
- (2)
- (2.1) Object 3901: Increase employee benefits based on YTD activity and current encumbrances.
- (3)
- (3.1) Object 4400: Adjust budget to match YTD activity.

General Fund/County School Service Fund
Restricted Resources Only
Resource: 8150 - Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)

Name	Object Code	Base Year 2007 - 08	Rules	Year 1 2008 - 09	Year 2 2009 - 10	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	2000 - 2999	\$91,340.00		\$91,796.70	\$92,255.68	\$92,716.96	\$93,180.54	\$93,646.44	
Employee Benefits	3000 - 3999	\$44,476.00		\$44,576.43	\$44,677.35	\$44,778.78	\$44,880.71	\$44,983.16	
Books and Supplies	4000 - 4999	\$41,717.00		\$41,870.81	\$44,029.15	\$45,475.68	\$47,075.24	\$48,836.61	
Services and Other Operating Expenditures	5000 - 5999	\$70,536.69		\$70,802.59	\$74,445.47	\$76,889.76	\$79,592.61	\$82,568.59	
Capital Outlay	6000 - 6900	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$6,373.00		\$6,373.00	\$6,373.00	\$6,373.00	\$6,373.00	\$6,373.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$254,442.69		\$255,419.53	\$261,780.65	\$266,234.18	\$271,102.10	\$276,407.80	
Excess (Deficiency) of Revenues Over Expenditures		(\$254,442.69)		(\$255,419.53)	(\$261,780.65)	(\$266,234.18)	(\$271,102.10)	(\$276,407.80)	
Other Financing Sources\Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$35,000.00		\$36,664.00	\$36,915.00	\$37,241.00	\$37,416.00	\$37,771.00	(1)
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$257,048.00		\$293,486.87	\$300,066.33	\$304,804.92	\$309,843.82	\$315,540.96	
Total Other Financing Sources\Uses		\$222,048.00		\$256,822.87	\$263,151.33	\$267,563.92	\$272,427.82	\$277,769.96	
Net Increase (Decrease) in Fund Balance		(\$32,394.69)		\$1,403.34	\$1,370.68	\$1,329.74	\$1,325.72	\$1,362.16	
Fund Balance									
Beginning Fund Balance (as of July 1 – Unaudited)	9791	\$32,394.69		\$0.00	\$1,403.34	\$2,774.02	\$4,103.76	\$5,429.48	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$32,394.69		\$0.00	\$1,403.34	\$2,774.02	\$4,103.76	\$5,429.48	
Ending Fund Balance		\$0.00		\$1,403.34	\$2,774.02	\$4,103.76	\$5,429.48	\$6,791.64	

Notes:

(1)

(1.1) Object 7615: Transferred from resource 0000, Unrestricted.

**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	Year 3 2010 - 11	Year 4 2011 - 12	Year 5 2012 - 13	Note
Revenues									
Revenue Limit Sources	8010 - 8099	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal Revenues	8100 - 8299	\$128,292.00		\$128,292.00	\$128,292.00	\$128,292.00	\$128,292.00	\$128,292.00	
Other State Revenues	8300 - 8599	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Local Revenues	8600 - 8799	\$86,307.00		\$86,307.00	\$86,307.00	\$86,307.00	\$86,307.00	\$86,307.00	
Total Revenues		\$214,599.00		\$214,599.00	\$214,599.00	\$214,599.00	\$214,599.00	\$214,599.00	
Expenditures									
Certificated Salaries	1000 - 1999	\$55,668.00		\$56,447.35	\$57,237.61	\$58,038.94	\$58,851.49	\$59,675.41	
Classified Salaries	2000 - 2999	\$65,882.00		\$66,211.41	\$66,542.46	\$66,875.18	\$67,209.56	\$67,545.61	
Employee Benefits	3000 - 3999	\$46,460.00		\$46,617.03	\$46,775.50	\$46,935.59	\$47,097.17	\$47,260.35	
Books and Supplies	4000 - 4999	\$19,462.00		\$19,533.76	\$20,540.67	\$21,215.51	(\$230.38)	(\$239.00)	
Services and Other Operating Expenditures	5000 - 5999	\$4,500.00		\$4,594.50	\$4,684.36	\$4,783.84	\$1,000.00	\$1,000.00	
Capital Outlay	6000 - 6900	\$52,627.00		\$52,627.00	\$52,627.00	\$52,627.00	\$43,515.60	\$39,117.63	
Other Outgo	7000 - 7299	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Direct Support/Indirect Cost	7300 - 7399	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Debt Service	7430 - 7439	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures		\$244,599.00		\$246,031.05	\$248,407.60	\$250,476.06	\$217,443.44	\$214,360.00	
Excess (Deficiency) of Revenues Over Expenditures		(\$30,000.00)		(\$31,432.05)	(\$33,808.60)	(\$35,877.06)	(\$2,844.44)	\$239.00	
Other Financing Sources/Uses									
Interfund Transfers In	8910 - 8929	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Transfers Out	7600 - 7629	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Sources	8930 - 8979	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
All Other Financing Uses	7630 - 7699	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions	8980 - 8999	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Other Financing Sources/Uses		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Net Increase (Decrease) in Fund Balance		(\$30,000.00)		(\$31,432.05)	(\$33,808.60)	(\$35,877.06)	(\$2,844.44)	\$239.00	
Fund Balance									
Beginning Fund Balance (as of July 1 - Unaudited)	9791	\$134,905.63		\$104,905.63	\$73,473.58	\$39,664.98	\$3,787.92	\$943.48	
Audit Adjustments	9793	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Restatements	9795	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Adjusted Beginning Fund Balance		\$134,905.63		\$104,905.63	\$73,473.58	\$39,664.98	\$3,787.92	\$943.48	
Ending Fund Balance		\$104,905.63		\$73,473.58	\$39,664.98	\$3,787.92	\$943.48	\$1,182.48	