Chico Unified School District

2007-08 UNAUDITED ACTUAL
FINANCIAL STATEMENT

Prepared by Business Services
Jan Combes, Assistant Superintendent
Scott Jones, Director - Fiscal Services

September 17, 2008

Chico Unified School District
2007-08 Year End Financial Statement
September 17, 2008

NARRATIVE

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

CHICO UNIFIED SCHOOL DISTRICT

2007-08 NARRATIVE REVIEW

September 17, 2008

This memorandum addresses the differences between the budget for the 2007-08 school year and the actual revenues and expenses established in year-end closing prior to review by the external auditor.

The district ended the year able to add $1.57 million dollars to the unrestricted ending balance for the General Fund. While this represents a significant amount of money, it must be remembered that is only 1.45% of last year's expenditures.

School budgeting is not an exact science and normally 1-2% is the expected amount left over at the end of any given year if a district is budgeting accurately.

For Chico Unified School District this is very good news because these dollars will help us get one step closer to positive budget certification. We will continue to record a negative budget certification because these are one-time dollars and they are not sufficient to balance the district's budget over the current and subsequent two fiscal years. Expenses still exceed revenues by $1.5 million, and this structural deficit reduces reserves below the 3% requirement by the end of 2010-11.

The Multi Year Projection has been updated for the good news. Reserves are intact for 2008-09 and 2009-10, and fall short in 2010-11 by less than half a million dollars.

The district is also carrying over a large amount of restricted funds (grants and entitlements) in hopes that the state will provide some flexibility. There is hope that school districts will be allowed to use some of carryovers in state funded programs towards meeting reserve requirements and/or to offset the cost of special education or transportation.

The district budget for 2008-09 is not being revised at this time other than to recognize the increase in the reserves. We will bring revisions for 2008-09 to the Board within 45 days of the state budget passing.

This document provides the Standardized Account Code Structure (SACS) reports for all the funds of the district prior to audit. For the General Fund unrestricted the key component is the reserve level which has improved:

<u>June, 2008</u>	
Amount Projected to be above required 3% reserve:	$ 1,428,879
<u>September, 2007</u>	
Amount Projected to be above required 3% reserve:	2,989,060
Total Improvement	**+ $ 1,560,181**

Outlined below are the variances for the <u>**unrestricted**</u> general fund, in round numbers:

<u>Revenues</u>

Overall unrestricted revenues were received that were 99.93% accurate to projection.

<u>Expenses Provided Net Savings of + $ 2 million</u>

- **Certificated salaries** were expended 99.65%
- **Classified salaries** were expended 96.21%
- **Related Statutory Benefit** were expended 95.60%; the variance was primarily the result of a positive adjustment in worker's compensation insurance related to prior years.
- **Books and Supplies** were expended 55.16%, however $522,000 of savings in supply accounts is funding that must follow school and programs, such as monies received in donations and performance awards. These dollars are outlined as a designated part of the unrestricted ending balance on page 11.
- **Services and Other Operating Expenses** <u>exceeded</u> budget estimates by 4.98% primarily due to professional services (legal costs)
- **Indirect cost reimbursements** fell short by **18.86%,** the result of categorical program dollars being unspent and subsequently carried over into 2008-09.
- **Transfers to other funds were $140,000 less due to improvement in the cafeteria fund**
- **Encroachments (contributions to restricted programs) were $520,000 less primarily due to savings in the following programs:**

Special Education	**$364,000**	**(savings of 2% across program)**
Transportation	**$156,000**	**(savings of 1% across program)**

<u>Change in Reserve Requirement: $170,000</u>

The required reserve level is 3% of total expenses and transfers out. When expenses and transfers out are less than budgeted, the district is able to reduce the designation for the reserve requirement, increasing the undesignated ending balance by a like amount.

Carryover Funds – $6.5 million in Grants and Entitlements

$5.5 million dollars in restricted entitlement funds carried over as part of the ending fund balance.

In addition the district has accounted for deferred revenues in the amount of an additional $1 million. Deferred revenue represents budgeted grant funds that were leftover at year end. Grants are not recognized as income until they are expended, so for accounting purposes they are pulled out.

Please take time to review on pages 146 through 147 the various categorical programs that make up the restricted ending balance and the revenues deferred to the new school year.

When the state budget passes the Board may be able to shift some of these restricted dollars to offset the shortfall in the unrestricted, general fund, however most of these funds will be redistributed to school sites in accord with funding restrictions.

Other Issues

Please also take time to review the Minimum Classroom Compensation calculation on page 122. Unified school districts are required to expend at least 55% of their budget on instruction. This calculation is prepared annually at the end of every fiscal year and is presented within the SACS reports. In 2007-08 Chico Unified School District spent 68.96% on instruction, or 14% more than the minimum. This compares to 68.72% in 2006-07. Districts that have been experiencing budget shortfalls for many years, as Chico has, generally have a larger than normal percentage of their budget committed to instruction. This statistic is an indication that there are "no frills" in our annual expenses -- and a low level of administrative overhead.

Respectfully:

Jan Combes

Jan Combes, Assistant Superintendent
Business Services

MULTI YEAR PROJECTIONS

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Chico Unified School District
General Fund Multiyear Projections - UNRESTRICTED
ASSUMPTIONS
September 17, 2008

	Unaudited Actuals	Proposed Budget	Projected	Projected
	2007-08	2008-09	2009-10	2010-2011
REVENUES:				
Revenue Limit COLA (per School Services of California Inc Dartboard)	**4.53%**	**5.66%**	**4.83%**	**2.70%**
Base Revenue Limit per ADA (Before Any Deficit)	$5,799.62	$6,128.62	$6,424.63	$6,598.10
Anticipated Deficit Factor (reduction to Base Revenue Limit per ADA)	0%	5.357%	5.357%	5.357%
Funded Base Revenue Limit per ADA (estimated for Chico USD)	$5,799.62	$5,800.31	$6,080.46	$6,244.64
Funded Revenue Limit ADA (Prior Year P-2 adjusted for NPS and Charter)	12,385.44	12,214.12	12,114.37	12,014.62
Enrollment Decline Based on Enrollment Projection Cohort	-113	-105	-128	-69
Staffing Reduction (Teacher FTE)	-5	-40	-5	-2
Charter School ADA Adjustment (net outgo K-8, incoming 9th) incl Forest Ranch	0	-50	0	0
Class Size Reduction Revenue per Student (est 10% reduction 08-09, 09-10)	$ 1,070	$ 1,002	$ 1,041	$ 1,068
CSR Participation (Average Daily Enrollment Grade K-3)	3554	3539	3537	3502
Class Size Reduction Income, including COLA	$ 3,794,973	$ 3,546,031	$ 3,682,958	$ 3,741,050
Equalization Aid, applied to Revenue Limit	None	None	None	None
Mandated Cost Income: one time money, excluded	$ -	$ -	$ -	$ -
MAA Income - portion used to support operating expenses (Negotiated Agreement)	eliminated	eliminated	eliminated	eliminated
Redevelopment funds committed to support maintenance costs	$ 1,780,392	$ 1,871,090	$ 1,908,512	$ 1,946,682
Increase in Redevelopment dollars needed to support General Fund		2%	3%	3%
Lottery – Unrestricted Dollars per ADA	$121	$121	$121	$121
EXPENSES:				
CUTA SALARIES				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Staffing Reserve 10 FTE (based on average cost of temporary teacher)	$ -	$ 618,323	$ 627,598	$ 637,012
Anticipated Savings from Teacher Reductions (avg cost of temporary teacher)	included	included	$ (320,000)	$ (128,000)
Anticipated Cost of Step Net of Attrition (1.5%)	included	included	$ 1,025,000	$ 1,040,375
CSEA SALARIES				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (2%)	included	included	$ 147,092	$ 150,034
CUMA SALARIES				
Increase in employee compensation (COLA)	mid yr 3.00%	0%	0%	0%
Anticipated Cost of Step Net of Attrition (2%)			$ 81,769	$ 83,404
HEALTH AND WELFARE BENEFITS				
CUTA to cap in 2008-09 and then expect to negotiate hard cap			$ 79,200	$ -
CUMA and CSEA, no increase above current "cap" (hard cap)		$ -	$ -	$ -
Cost to district of increase in rate for retirees (across all groups)			$ 240,000	$ 120,000
Cost of Golden Handshake. STRS (8 yrs x $283,000/year beginning 08-09)		included	included	included
Anticipated Cost of Election Year (Board Members) estimated to be		$ 85,000		
Anticipated increase in Property and Liability Insurance		included	$ 50,000	$ 50,000
Anticipated increase in Special Education encroachment		included	$ 400,000	$ 400,000
Anticipated increase in utility costs		included	$ 50,000	$ 50,000
Eliminate Deferred Maintenance Match per May Revise (2008-09 only)		$ (500,000)	$ -	$ -
Classroom teachers charged to Title II (CSR Grade 3)	$ 519,000	$ 519,000	$ 519,000	$ 519,000
Estimated Required Reserve (3%)	$ 3,381,932	$ 3,063,253	$ 3,128,573	$ 3,181,830

Chico Unified School District
General Fund Multiyear Projections
UNRESTRICTED: September 17, 2008 Unaudited Actuals

	REVISED		No Changes have been made other than adjusting the beginning balance:					
	2007-08		2008-09		2009-10		2010-11	
Description	%	Unaudited Actuals	%	Proposed	%	Projected	%	Projected
Enrollment Decline		-113		-105		-128		-69
ADA Decline (Prior Year)				-171		-100		-122
Revenue And Other Financing Sources								
Base Revenue Limit (Before Deficit)	4.53%	$ 5,799.62	5.66%	$ 6,128.62	4.83%	$ 6,424.63	2.70%	$ 6,598.10
Revenue Limit ADA		12,385.44		12214.12		12114.37		12014.62
Revenue Limit Sources, Unrestricted		$ 71,385,196		$ 70,786,162		$ 73,629,421		$ 75,011,393
Federal Revenues (MAA)		$ 120,573		$ -		$ -		$ -
Other State Revenues		$ 5,984,796		$ 5,828,368		$ 5,965,295		$ 6,023,387
Other Local Revenue/Donations		$ 2,719,109		$ 559,621		$ 559,621		$ 559,621
Other Sources and Transfers In (Redevelopment Funds)		$ 2,137,848		$ 1,907,090		$ 1,944,512		$ 1,982,682
TOTAL REVENUES and TRANSFERS IN		$ 82,347,522	-3.97%	$ 79,081,241	3.82%	$ 82,098,849	1.80%	$ 83,577,083
Expenditures And Other Financing Uses								
Certificated Salaries (1100,1200, 1900)		$ 36,551,890		$ 35,753,930		$ 36,468,205		$ 37,380,580
Classified Salaries (2100,2200,2400,2900)		$ 6,940,706		$ 6,954,362		$ 7,101,454		$ 7,260,902
Management Salaries (1300, 2300)		$ 3,983,281		$ 3,775,692		$ 3,857,461		$ 3,940,865
Health and Welfare Benefits		$ 17,031,992		$ 17,405,812		$ 17,725,012		$ 17,845,012
Books and Supplies		$ 826,222		$ 633,339		$ 633,339		$ 633,339
Services, Other Operating Expenses		$ 4,975,535		$ 4,548,571		$ 4,563,571		$ 4,663,571
Capital Outlay		$ 224,239		$ 5,116		$ 5,116		$ 5,116
Other Outgo		$ 328,655		$ 666,832		$ 666,832		$ 666,832
Direct Support/Indirect Costs		$ (1,442,139)		$ (1,283,025)		$ (1,283,025)		$ (1,283,025)
Transfer Out		$ 224,354		$ 327,760		$ 327,760		$ 327,760
TOTAL EXPENSES AND TRANSFERS OUT		$ 69,644,736	-1.23%	$ 68,788,389	1.86%	$ 70,065,725	1.96%	$ 71,440,952
Contribution to Special Ed		$ (7,905,401)		$ (8,402,032)		$ (8,802,032)		$ (9,202,032)
Contribution to Transportation		$ (513,583)		$ (747,513)		$ (747,513)		$ (747,513)
Contribution to RRMA		$ (3,165,946)		$ (2,556,906)		$ (3,128,573)		$ (3,181,830)
Contribution to GATE Program		$ -		$ (15,958)		$ (15,958)		$ (15,958)
Contribution to Community Day School		$ -		$ (93,384)		$ (93,384)		$ (93,384)
Other Adjustments		$ 17,915		$ -		$ -		$ -
Total		$ (11,567,015)		$ (11,815,793)		$ (12,787,460)		$ (13,240,717)
Net Increase (Decrease) In Fund Balance		**$ 1,135,771**		**$ (1,522,941)**		**$ (754,336)**		**$ (1,104,586)**
Fund Balance								
Beginning Fund Balance		$ 6,103,630		$ 7,239,402		$ 5,716,461		$ 4,962,125
Audit Adjustments								
Ending Fund Balance		$ 7,239,402		$ 5,716,461		$ 4,962,125		$ 3,857,539
Available Reserves								
General Fund								
Stores and Revolving Cash		$ 283,065		$ 283,065		$ 283,065		$ 283,065
3% Required Reserve		$ 3,251,438		$ 3,063,253		$ 3,128,573		$ 3,181,830
Designated Funds (sites and programs)		$ 715,838		$ 715,838		$ 715,838		$ 715,838
Amount Above or (Below) Reserves		**$ 2,989,061**		**$ 1,654,305**		**$ 834,648**		**$ (323,195)**
Report on June 18, 2008		$ 1,428,879		$ 230,001		$ (665,555)		$ (1,899,297)
Improvement since last report:		$ 1,560,182		$ 1,424,304		$ 1,500,203		$ 1,576,102

REVENUE LIMIT SUMMARY

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,547.62	5,799.62
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,799.62	6,128.62
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,799.62	6,128.62
b. Revenue Limit ADA	0033	12,385.44	12,214.12
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	71,830,845.53	74,855,700.11
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	361,096.00	346,375.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	239,047.00	251,925.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	72,430,988.53	75,454,000.11
DEFICIT CALCULATION			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	72,430,988.53	71,411,929.32
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	20,431.00	183,881.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		501,060.00
21. Less: PERS Reduction	0195	465,152.00	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(444,721.00)	(317,179.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	71,986,267.53	71,094,750.32

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	23,060,634.00	10,354,627.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	1,444,115.00	700,848.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,616,519.00	9,653,779.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	50,369,748.53	61,440,971.32
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	10,808.00	24,753.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(10,808.00)	(24,753.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	50,358,940.53	61,416,218.32
43. Less: Revenue Limit State Apportionment Receipts	---	47,588,093.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,770,847.53	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	226,885.00	327,897.00
46. California High School Exit Exam	9002	231,636.00	268,338.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	83,087.00	83,087.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007	421,616.00	328,272.00

REPORT OF AVERAGE DAILY ATTENDANCE

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

Description	2007-08 Unaudited Actuals P-2 ADA	2007-08 Unaudited Actuals Annual ADA	2007-08 Unaudited Actuals Revenue Limit ADA	2008-09 Budget Estimated P-2 ADA	2008-09 Budget Estimated Annual ADA	2008-09 Budget Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,992.84	8,041.00	8,041.00	8,042.00
a. Kindergarten	817.55	816.73				
b. Grades One through Three	2,587.10	2,590.16				
c. Grades Four through Six	2,557.65	2,560.78				
d. Grades Seven and Eight	1,866.90	1,865.51				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	5.46	6.51				
g. Community Day School	12.57	17.78				
2. Special Education						
a. Special Day Class	245.20	248.40	245.20			
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	2.84	2.79	2.79			
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	8,095.27	8,108.66	8,240.83	8,041.00	8,041.00	8,042.00
HIGH SCHOOL						
4. General Education			3,972.12	4,103.47	4,103.47	4,167.35
a. Grades Nine through Twelve	3,703.06	3,661.66				
b. Continuation Education	194.97	190.42				
c. Opportunity Schools and Full-day Opportunity Classes	14.59	15.31				
d. Home and Hospital	18.86	21.47				
e. Community Day School	53.55	59.03				
5. Special Education						
a. Special Day Class	166.28	166.49	166.28			
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	4.85	4.27	4.27			
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	4,156.16	4,118.65	4,142.67	4,103.47	4,103.47	4,167.35
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School			0.32			
8. Special Education						
a. Special Day Class - Elementary	1.51	1.51		4.12	4.12	4.12
b. Special Day Class - High School	0.43	0.43				
c. Nonpublic, Nonsectarian Schools - Elementary			1.51			
d. Nonpublic, Nonsectarian Schools - High School			0.11			
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	1.94	1.94	1.94	4.12	4.12	4.12
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,253.37	12,229.25	12,385.44	12,148.59	12,148.59	12,213.47
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2007-08 Unaudited Actuals P-2 ADA	2007-08 Unaudited Actuals Annual ADA	2007-08 Unaudited Actuals Revenue Limit ADA	2008-09 Budget Estimated P-2 ADA	2008-09 Budget Estimated Annual ADA	2008-09 Budget Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,253.37	12,229.25	12,385.44	12,148.59	12,148.59	12,213.47
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	66,750.00	93,739.00	66,750.00	66,750.00	66,750.00	66,750.00
20. HIGH SCHOOL	54,934.00	55,734.00	54,934.00	54,934.00	54,934.00	54,934.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	121,684.00	149,473.00	121,684.00	121,684.00	121,684.00	121,684.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	24.64	29.90	24.64	24.64	24.64	24.64
b. Pupils Hours for 7th & 8th Hours	1,993.00	2,127.00	1,993.00	1,993.00	1,993.00	1,993.00
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	94.86	110.11	103.05	103.05	103.05	103.05
b. Pupils Hours for 7th & 8th Hours	5,809.00	10,401.00	5,809.00	5,809.00	5,809.00	5,809.00
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

GENERAL FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	71,385,196.41	743,816.00	72,129,012.41	70,786,162.00	784,895.00	71,571,057.00	-0.8%
2) Federal Revenue		8100-8299	120,573.16	8,063,165.98	8,183,739.14	0.00	5,177,310.00	5,177,310.00	-36.7%
3) Other State Revenue		8300-8599	5,984,796.29	15,191,254.39	21,176,050.68	5,828,368.00	11,953,638.00	17,782,006.00	-16.0%
4) Other Local Revenue		8600-8799	2,719,109.06	4,060,599.17	6,779,708.23	559,621.00	3,588,418.00	4,148,039.00	-38.8%
5) TOTAL, REVENUES			80,209,674.92	28,058,835.54	108,268,510.46	77,174,151.00	21,504,261.00	98,678,412.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,001,846.50	12,869,979.08	52,871,825.58	39,135,188.00	10,676,165.00	49,811,353.00	-5.8%
2) Classified Salaries		2000-2999	7,474,030.08	8,749,950.48	16,223,980.56	7,348,796.00	8,425,249.00	15,774,045.00	-2.8%
3) Employee Benefits		3000-3999	17,031,992.16	7,677,705.75	24,709,697.91	17,405,812.00	7,355,431.00	24,761,243.00	0.2%
4) Books and Supplies		4000-4999	826,222.20	3,682,494.71	4,508,716.91	633,339.00	2,879,968.00	3,513,307.00	-22.1%
5) Services and Other Operating Expenditures		5000-5999	4,975,535.47	2,657,040.56	7,632,576.03	4,548,571.00	1,690,887.00	6,239,458.00	-18.3%
6) Capital Outlay		6000-6999	224,239.93	57,218.24	281,458.17	5,116.00	2,903.00	8,019.00	-97.2%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	328,654.64	876,214.37	1,204,869.01	666,832.00	847,442.00	1,514,274.00	25.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,442,138.95)	1,294,978.95	(147,160.00)	(1,283,025.00)	1,138,787.00	(144,238.00)	-2.0%
9) TOTAL, EXPENDITURES			69,420,382.03	37,865,582.14	107,285,964.17	68,460,629.00	33,016,832.00	101,477,461.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,789,292.89	(9,806,746.60)	982,546.29	8,713,522.00	(11,512,571.00)	(2,799,049.00)	-384.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,905,558.15	0.00	1,905,558.15	1,907,090.00	0.00	1,907,090.00	0.1%
b) Transfers Out		7600-7629	224,354.41	870,946.65	1,095,301.06	327,760.00	303,222.00	630,982.00	-42.4%
2) Other Sources/Uses									
a) Sources		8930-8979	232,290.00	0.00	232,290.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,567,015.63)	11,567,015.63	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,653,521.89)	10,696,068.98	1,042,547.09	(10,236,463.00)	11,512,571.00	1,276,108.00	22.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,135,771.00	889,322.38	2,025,093.38	(1,522,941.00)	0.00	(1,522,941.00)	-175.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,103,630.30	4,676,633.91	10,780,264.21	7,239,401.30	5,565,956.29	12,805,357.59	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,103,630.30	4,676,633.91	10,780,264.21	7,239,401.30	5,565,956.29	12,805,357.59	18.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,103,630.30	4,676,633.91	10,780,264.21	7,239,401.30	5,565,956.29	12,805,357.59	18.8%
2) Ending Balance, June 30 (E + F1e)			7,239,401.30	5,565,956.29	12,805,357.59	5,716,460.30	5,565,956.29	11,282,416.59	-11.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.46	25,000.46	0.0%
Stores		9712	258,065.63	0.00	258,065.63	280,833.97	0.00	280,833.97	8.8%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	5,565,956.87	5,565,956.87	0.00	5,565,957.67	5,565,957.67	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	3,251,437.96	0.00	3,251,437.96	3,063,253.00	0.00	3,063,253.00	-5.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	150,407.95	0.00	150,407.95	0.00	0.00	0.00	-100.0%
Other Designations		9780	565,429.63	0.42	565,430.05	565,429.63	0.00	565,429.63	0.0%
0008-API Gov's Performance Awards	0000	9780	11,111.34		11,111.34				
0009-API Site/Staff Performance Award	0000	9780	7,232.89		7,232.89				
0010-School Site Block Grants	0000	9780	3,364.65		3,364.65				
0015/17-Wells Fargo Teacher Awards	0000	9780	9,331.94		9,331.94				
0022-CSHS P.L.R.I.	0000	9780	34,137.63		34,137.63				
0023-A.P. Testing	0000	9780	7,731.82		7,731.82				
0024-Fundraising/Donations	0000	9780	347,290.00		347,290.00				
0000-Van Replacement Program	0000	9780	35,000.00		35,000.00				
1133-Athletics	0000	9780	8,209.36		8,209.36				
7608-M.A.A. from 06/07	0000	9780	51,692.00		51,692.00				
1200-9th Grade CSR	0000	9780	50,328.00		50,328.00				
0008-API Gov's Performance Awards	0000	9780				11,111.34		11,111.34	
0009-API Site/Staff Performance Award	0000	9780				7,232.89		7,232.89	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
0010-School Site Block Grants	0000	9780				3,364.65		3,364.65	
0015/17-Wells Fargo Teacher Awards	0000	9780				9,331.94		9,331.94	
0022-CSHS P.L.R.I.	0000	9780				34,137.63		34,137.63	
0023-A.P. Testing	0000	9780				7,731.82		7,731.82	
0024-Fundraising/Donations	0000	9780				347,290.00		347,290.00	
0000-Van Replacement Program	0000	9780				35,000.00		35,000.00	
1133-Athletics	0000	9780				8,209.36		8,209.36	
7608-M.A.A. from 06/07	0000	9780				51,692.00		51,692.00	
1200-9th Grade CSR	0000	9780				50,328.00		50,328.00	
c) Undesignated Amount		9790	2,989,060.13	(1.00)	2,989,059.13				
d) Unappropriated Amount		9790				1,781,943.70	(1.84)	1,781,941.86	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,538,724.15	3,673,942.68	12,212,666.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	150,407.95	0.00	150,407.95				
b) in Banks		9120	109,983.89	24,665.43	134,649.32				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	1,000.00	0.00	1,000.00				
e) collections awaiting deposit		9140	111,189.06	0.00	111,189.06				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	16,769,733.73	4,824,346.61	21,594,080.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	136,581.57	225.00	136,806.57				
6) Stores		9320	258,065.63	0.00	258,065.63				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	179,121.00	0.00	179,121.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			26,279,806.98	8,523,179.72	34,802,986.70				
H. LIABILITIES									
1) Accounts Payable		9500	18,849,742.88	2,008,260.09	20,858,002.97				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,541.80	212,445.29	222,987.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	180,121.00	736,518.05	916,639.05				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			19,040,405.68	2,957,223.43	21,997,629.11				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,239,401.30	5,565,956.29	12,805,357.59				

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	50,358,941.00	0.00	50,358,941.00	61,416,218.00	0.00	61,416,218.00	22.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(382,068.00)	0.00	(382,068.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	237,309.80	0.00	237,309.80	294,204.00	0.00	294,204.00	24.0%
Timber Yield Tax		8022	10,896.68	0.00	10,896.68	9,322.00	0.00	9,322.00	-14.5%
Other Subventions/In-Lieu Taxes		8029	17,907.76	0.00	17,907.76	15,136.00	0.00	15,136.00	-15.5%
County & District Taxes Secured Roll Taxes		8041	31,336,454.76	0.00	31,336,454.76	18,859,333.00	0.00	18,859,333.00	-39.8%
Unsecured Roll Taxes		8042	1,263,575.97	0.00	1,263,575.97	1,219,281.00	0.00	1,219,281.00	-3.5%
Prior Years' Taxes		8043	48,276.27	0.00	48,276.27	87,356.00	0.00	87,356.00	81.0%
Supplemental Taxes		8044	765,614.23	0.00	765,614.23	1,093,072.00	0.00	1,093,072.00	42.8%
Education Revenue Augmentation Fund (ERAF)		8045	(10,619,402.07)	0.00	(10,619,402.07)	(11,223,077.00)	0.00	(11,223,077.00)	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			73,037,506.40	0.00	73,037,506.40	71,770,845.00	0.00	71,770,845.00	-1.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(743,816.00)		(743,816.00)	(784,895.00)		(784,895.00)	5.5%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		445,469.00	445,469.00		486,548.00	486,548.00	9.2%
Special Education ADA Transfer	6500	8091		298,347.00	298,347.00		298,347.00	298,347.00	0.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	465,152.00	0.00	465,152.00	501,060.00	0.00	501,060.00	7.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,373,645.99)	0.00	(1,373,645.99)	(700,848.00)	0.00	(700,848.00)	-49.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			71,385,196.41	743,816.00	72,129,012.41	70,786,162.00	784,895.00	71,571,057.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,533,227.00	1,533,227.00	0.00	1,325,416.00	1,325,416.00	-13.6%
Special Education Discretionary Grants		8182	0.00	289,331.42	289,331.42	0.00	287,398.00	287,398.00	-0.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	68,881.00	0.00	68,881.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		5,374,851.13	5,374,851.13		3,222,574.00	3,222,574.00	-40.0%
Vocational and Applied Technology Education	3500-3699	8290		89,995.01	89,995.01		81,400.00	81,400.00	-9.6%
Safe and Drug Free Schools	3700-3799	8290		38,217.33	38,217.33		50,451.00	50,451.00	32.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	51,692.16	737,544.09	789,236.25	0.00	210,071.00	210,071.00	-73.4%
TOTAL, FEDERAL REVENUE			120,573.16	8,063,165.98	8,183,739.14	0.00	5,177,310.00	5,177,310.00	-36.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	542,456.00		542,456.00	628,483.00		628,483.00	15.9%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		421,616.00	421,616.00		328,272.00	328,272.00	-22.1%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		3,518,548.00	3,518,548.00		3,551,158.00	3,551,158.00	0.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		116,552.00	116,552.00		107,997.00	107,997.00	-7.3%
Home-to-School Transportation	7230	8311		631,754.00	631,754.00		554,201.00	554,201.00	-12.3%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		0.00	0.00		1,300,000.00	1,300,000.00	New
Spec. Ed. Transportation	7240	8311		183,683.00	183,683.00		161,132.00	161,132.00	-12.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(57.00)	(57.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,794,973.00	0.00	3,794,973.00	3,546,031.00	0.00	3,546,031.00	-6.6%
Class Size Reduction, Grade Nine		8435	50,328.00	0.00	50,328.00	47,036.00	0.00	47,036.00	-6.5%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,493,992.40	224,531.21	1,718,523.61	1,534,502.00	285,394.00	1,819,896.00	5.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals: Unrestricted (A)	2007-08 Unaudited Actuals: Restricted (B)	2007-08 Unaudited Actuals: Total Fund col. A + B (C)	2008-09 Budget: Unrestricted (D)	2008-09 Budget: Restricted (E)	2008-09 Budget: Total Fund col. D + E (F)	% Diff Column C & F
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		235,915.00	235,915.00		200,381.00	200,381.00	-15.1%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		491,093.00	491,093.00		441,984.00	441,984.00	-10.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		911,121.38	911,121.38		736,950.00	736,950.00	-19.1%
Staff Development	7292, 7294, 7295, 7296	8590		48,030.10	48,030.10		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		1,314,180.00	1,314,180.00		0.00	0.00	-100.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		48,602.53	48,602.53		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		38,114.71	38,114.71		50,000.00	50,000.00	31.2%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		693,490.00	693,490.00		603,768.00	603,768.00	-12.9%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		787,862.00	787,862.00		709,076.00	709,076.00	-10.0%
Targeted Instructional Improvement Block Grant	7394	8590		658,284.00	658,284.00		592,429.00	592,429.00	-10.0%
School and Library Improvement Block Grant	7395	8590		1,173,239.00	1,173,239.00		1,055,915.00	1,055,915.00	-10.0%
Quality Education Investment Act	7400	8590		142,637.00	142,637.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	103,046.89	3,552,058.46	3,655,105.35	72,316.00	1,274,981.00	1,347,297.00	-63.1%
TOTAL, OTHER STATE REVENUE			5,984,796.29	15,191,254.39	21,176,050.68	5,828,368.00	11,953,638.00	17,782,006.00	-16.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	2007-08 Unaudited Actuals Restricted (B)	2007-08 Unaudited Actuals Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	2008-09 Budget Restricted (E)	2008-09 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	13.30	16,903.81	16,917.11	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	213,584.47	0.00	213,584.47	162,388.00	0.00	162,388.00	-24.0%
Interest		8660	550,717.19	2,034.50	552,751.69	119,544.00	0.00	119,544.00	-78.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	227,086.02	0.00	227,086.02	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	55,302.05	55,302.05	0.00	50,000.00	50,000.00	-9.6%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	13,628.00	0.00	13,628.00	13,627.00	0.00	13,627.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,804.82	204,624.01	235,428.83	19,563.00	36,551.00	56,114.00	-76.2%
Other Local Revenue									

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,683,275.26	399,929.30	2,083,204.56	244,499.00	128,082.00	372,581.00	-82.1%
Tuition		8710	0.00	42,395.50	42,395.50	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,339,410.00	3,339,410.00		3,373,785.00	3,373,785.00	1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,719,109.06	4,060,599.17	6,779,708.23	559,621.00	3,588,418.00	4,148,039.00	-38.8%
TOTAL, REVENUES			80,209,674.92	28,058,835.54	108,268,510.46	77,174,151.00	21,504,261.00	98,678,412.00	-8.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,243,194.48	11,375,992.36	45,619,186.84	33,391,174.00	9,651,926.00	43,043,100.00	-5.6%
Certificated Pupil Support Salaries		1200	2,236,034.59	657,710.22	2,893,744.81	2,338,129.00	504,400.00	2,842,529.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,449,956.72	726,312.39	4,176,269.11	3,381,258.00	500,309.00	3,881,567.00	-7.1%
Other Certificated Salaries		1900	72,660.71	109,964.11	182,624.82	24,627.00	19,530.00	44,157.00	-75.8%
TOTAL, CERTIFICATED SALARIES			40,001,846.50	12,869,979.08	52,871,825.58	39,135,188.00	10,676,165.00	49,811,353.00	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	148,891.24	5,323,051.55	5,471,942.79	164,589.00	5,338,270.00	5,502,859.00	0.6%
Classified Support Salaries		2200	2,553,634.26	1,859,027.17	4,412,661.43	2,588,279.00	1,856,077.00	4,444,356.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	533,324.40	390,907.06	924,231.46	394,434.00	402,577.00	797,011.00	-13.8%
Clerical, Technical and Office Salaries		2400	3,278,992.12	718,074.95	3,997,067.07	3,299,075.00	581,678.00	3,880,753.00	-2.9%
Other Classified Salaries		2900	959,188.06	458,889.75	1,418,077.81	902,419.00	246,647.00	1,149,066.00	-19.0%
TOTAL, CLASSIFIED SALARIES			7,474,030.08	8,749,950.48	16,223,980.56	7,348,796.00	8,425,249.00	15,774,045.00	-2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,119,806.89	971,211.84	4,091,018.73	3,200,237.00	854,026.00	4,054,263.00	-0.9%
PERS		3201-3202	736,984.80	736,426.84	1,473,411.64	708,135.00	791,185.00	1,499,320.00	1.8%
OASDI/Medicare/Alternative		3301-3302	1,163,297.08	829,187.31	1,992,484.39	1,165,704.00	798,783.00	1,964,487.00	-1.4%
Health and Welfare Benefits		3401-3402	8,846,787.68	3,773,335.47	12,620,123.15	8,628,972.00	3,672,595.00	12,301,567.00	-2.5%
Unemployment Insurance		3501-3502	24,151.03	10,659.03	34,810.06	138,492.00	55,908.00	194,400.00	458.5%
Workers' Compensation		3601-3602	929,005.97	582,916.63	1,511,922.60	1,257,681.00	504,260.00	1,761,941.00	16.5%
OPEB, Allocated		3701-3702	1,847,287.38	421,624.74	2,268,912.12	2,118,030.00	372,322.00	2,490,352.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	179,179.33	285,972.67	465,152.00	188,561.00	306,352.00	494,913.00	6.4%
Other Employee Benefits		3901-3902	185,492.00	66,371.22	251,863.22	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			17,031,992.16	7,677,705.75	24,709,697.91	17,405,812.00	7,355,431.00	24,761,243.00	0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,973.33	619,443.77	631,417.10	10,758.00	759,749.00	770,507.00	22.0%
Books and Other Reference Materials		4200	9,277.21	107,653.94	116,931.15	11,955.00	2,300.00	14,255.00	-87.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	721,089.49	2,007,949.37	2,729,038.86	543,820.00	2,067,668.00	2,611,488.00	-4.3%
Noncapitalized Equipment		4400	83,882.17	947,447.63	1,031,329.80	66,806.00	50,251.00	117,057.00	-88.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			826,222.20	3,682,494.71	4,508,716.91	633,339.00	2,879,968.00	3,513,307.00	-22.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	79,222.92	318,975.33	398,198.25	58,427.00	126,646.00	185,073.00	-53.5%
Dues and Memberships		5300	26,313.09	17,386.10	43,699.19	35,727.00	210.00	35,937.00	-17.8%
Insurance		5400 - 5450	713,420.67	13,537.00	726,957.67	764,240.00	13,537.00	777,777.00	7.0%
Operations and Housekeeping Services		5500	2,048,873.77	(30.00)	2,048,843.77	2,096,811.00	0.00	2,096,811.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	366,269.12	354,975.73	721,244.85	236,763.00	368,840.00	605,603.00	-16.0%
Transfers of Direct Costs		5710	159,649.38	(159,649.18)	0.20	178,850.00	(178,850.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(80,000.00)	(1,282.50)	(81,282.50)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,371,293.44	2,061,426.50	3,432,719.94	844,329.00	1,314,093.00	2,158,422.00	-37.1%
Communications		5900	290,493.08	51,701.58	342,194.66	333,424.00	46,411.00	379,835.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,975,535.47	2,657,040.56	7,632,576.03	4,548,571.00	1,690,887.00	6,239,458.00	-18.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	22,480.00	22,480.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	130,118.85	0.00	130,118.85	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	34,738.24	34,738.24	1,951.00	0.00	1,951.00	-94.4%
Equipment Replacement		6500	94,121.08	0.00	94,121.08	3,165.00	2,903.00	6,068.00	-93.6%
TOTAL, CAPITAL OUTLAY			224,239.93	57,218.24	281,458.17	5,116.00	2,903.00	8,019.00	-97.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,770.00	0.00	6,770.00	21,000.00	0.00	21,000.00	210.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	9,083.00	9,083.00	0.00	9,083.00	9,083.00	0.0%
Payments to County Offices		7142	0.00	588,679.00	588,679.00	0.00	549,679.00	549,679.00	-6.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	27,937.67	80,691.61	108,629.28	225,673.00	73,680.00	299,353.00	175.6%
Other Debt Service - Principal		7439	293,946.97	197,760.76	491,707.73	420,159.00	215,000.00	635,159.00	29.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			328,654.64	876,214.37	1,204,869.01	666,832.00	847,442.00	1,514,274.00	25.7%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(1,294,978.95)	1,294,978.95	0.00	(1,138,787.00)	1,138,787.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(147,160.00)	0.00	(147,160.00)	(144,238.00)	0.00	(144,238.00)	-2.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(1,442,138.95)	1,294,978.95	(147,160.00)	(1,283,025.00)	1,138,787.00	(144,238.00)	-2.0%
TOTAL, EXPENDITURES			69,420,382.03	37,865,582.14	107,285,964.17	68,460,629.00	33,016,832.00	101,477,461.00	-5.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,755,357.36	0.00	1,755,357.36	1,871,090.00	0.00	1,871,090.00	6.6%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	150,200.79	0.00	150,200.79	36,000.00	0.00	36,000.00	-76.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,905,558.15	0.00	1,905,558.15	1,907,090.00	0.00	1,907,090.00	0.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	37,500.00	490,000.00	527,500.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	186,854.41	0.00	186,854.41	327,760.00	0.00	327,760.00	75.4%
Other Authorized Interfund Transfers Out		7619	0.00	380,946.65	380,946.65	0.00	303,222.00	303,222.00	-20.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,354.41	870,946.65	1,095,301.06	327,760.00	303,222.00	630,982.00	-42.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2008-09 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	232,290.00	0.00	232,290.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			232,290.00	0.00	232,290.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,567,015.63)	11,567,015.63	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,567,015.63)	11,567,015.63	0.00	(11,815,793.00)	11,815,793.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,653,521.89)	10,696,068.98	1,042,547.09	(10,236,463.00)	11,512,571.00	1,276,108.00	22.4%

CHILD DEVELOPMENT FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,295.09	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(47.14)	0.00	-100.0%
5) TOTAL, REVENUES			2,247.95	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,265.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,265.30	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	(16.53)	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		16.53	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,465.24)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16.85)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,703.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	155.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			376.66		
H. LIABILITIES					
1) Accounts Payable		9500	376.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			376.66		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	2,295.09	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,295.09	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(13.26)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33.88)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(47.14)	0.00	-100.0%
TOTAL, REVENUES			2,247.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,577.83	0.00	-100.0%
Noncapitalized Equipment		4400	687.47	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,265.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,265.30	0.00	-100.0%

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

CAFETERIA FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,190,959.97	2,042,636.00	-6.8%
3) Other State Revenue		8300-8599	319,582.14	175,000.00	-45.2%
4) Other Local Revenue		8600-8799	725,476.86	729,848.00	0.6%
5) TOTAL, REVENUES			3,236,018.97	2,947,484.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,400,267.46	1,375,938.00	-1.7%
3) Employee Benefits		3000-3999	685,372.67	686,469.00	0.2%
4) Books and Supplies		4000-4999	1,414,679.97	1,325,774.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	133,970.43	46,047.00	-65.6%
6) Capital Outlay		6000-6999	19,276.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	147,160.00	144,238.00	-2.0%
9) TOTAL, EXPENDITURES			3,800,727.03	3,578,466.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(564,708.06)	(630,982.00)	11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	567,801.06	630,982.00	11.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			567,801.06	630,982.00	11.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,093.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,142.32	80,235.32	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,142.32	80,235.32	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,142.32	80,235.32	4.0%
2) Ending Balance, June 30 (E + F1e)			80,235.32	80,235.32	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	98,632.67	98,632.67	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	(18,397.35)		
d) Unappropriated Amount		9790		(18,397.35)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(840,095.80)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,599.27)		
b) in Banks		9120	27,003.11		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	807,784.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	222,547.79		
6) Stores		9320	98,632.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			305,272.72		
H. LIABILITIES					
1) Accounts Payable		9500	96,568.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	128,468.66		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			225,037.40		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			80,235.32		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,190,959.97	2,042,636.00	-6.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,190,959.97	2,042,636.00	-6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	319,582.14	175,000.00	-45.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			319,582.14	175,000.00	-45.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(7,148.76)	(15,000.00)	109.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,397.35)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	751,022.97	744,848.00	-0.8%
TOTAL, OTHER LOCAL REVENUE			725,476.86	729,848.00	0.6%
TOTAL, REVENUES			3,236,018.97	2,947,484.00	-8.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,207,029.67	1,230,112.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	142,354.43	75,411.00	-47.0%
Clerical, Technical and Office Salaries		2400	50,776.54	70,415.00	38.7%
Other Classified Salaries		2900	106.82	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,400,267.46	1,375,938.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,828.69	0.00	-100.0%
PERS		3201-3202	98,043.00	93,095.00	-5.0%
OASDI/Medicare/Alternative		3301-3302	101,278.05	105,259.00	3.9%
Health and Welfare Benefits		3401-3402	356,076.83	379,571.00	6.6%
Unemployment Insurance		3501-3502	677.76	4,128.00	509.1%
Workers' Compensation		3601-3602	38,066.28	36,614.00	-3.8%
OPEB, Allocated		3701-3702	38,145.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,257.06	67,802.00	40.5%
TOTAL, EMPLOYEE BENEFITS			685,372.67	686,469.00	0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	167,741.42	131,717.00	-21.5%
Noncapitalized Equipment		4400	91,627.66	15,700.00	-82.9%
Food		4700	1,155,310.89	1,178,357.00	2.0%
TOTAL, BOOKS AND SUPPLIES			1,414,679.97	1,325,774.00	-6.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,462.32	5,077.00	-32.0%
Dues and Memberships		5300	420.00	397.00	-5.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,405.36	13,136.00	77.4%
Transfers of Direct Costs		5710	(0.20)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	80,982.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	25,731.13	19,833.00	-22.9%
Communications		5900	11,969.32	7,604.00	-36.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,970.43	46,047.00	-65.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,276.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,276.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	147,160.00	144,238.00	-2.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			147,160.00	144,238.00	-2.0%
TOTAL, EXPENDITURES			3,800,727.03	3,578,466.00	-5.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	186,854.41	327,760.00	75.4%
Other Authorized Interfund Transfers In		8919	380,946.65	303,222.00	-20.4%
(a) TOTAL, INTERFUND TRANSFERS IN			567,801.06	630,982.00	11.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			567,801.06	630,982.00	11.1%

DEFERRED MAINTENANCE FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	487,514.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	109,039.85	60,000.00	-45.0%
5) TOTAL, REVENUES			596,553.85	60,000.00	-89.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,521.98	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	85,004.34	30,000.00	-64.7%
6) Capital Outlay		6000-6999	575,170.91	359,836.00	-37.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			678,697.23	389,836.00	-42.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,143.38)	(329,836.00)	301.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	527,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			527,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			445,356.62	(329,836.00)	-174.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,725,537.60	2,170,894.22	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,537.60	2,170,894.22	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,537.60	2,170,894.22	25.8%
2) Ending Balance, June 30 (E + F1e)			2,170,894.22	1,841,058.22	-15.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	24,526.84	0.00	-100.0%
Other Designations		9780	2,146,367.38	1,841,058.22	-14.2%
Restricted Balance	6205	9780	*2,146,367.38*		
Restricted Balance	6205	9780		*1,841,058.22*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,132,768.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	24,526.83		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,393.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,176,688.39		
H. LIABILITIES					
1) Accounts Payable		9500	5,794.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,794.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,170,894.22		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	487,514.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			487,514.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	62,427.53	60,000.00	-3.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,612.32	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,039.85	60,000.00	-45.0%
TOTAL, REVENUES			596,553.85	60,000.00	-89.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,521.98	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,521.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,347.34	30,000.00	-62.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,657.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,004.34	30,000.00	-64.7%
CAPITAL OUTLAY					
Land Improvements		6170	25,605.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	549,565.91	359,836.00	-34.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			575,170.91	359,836.00	-37.4%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			678,697.23	389,836.00	-42.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	527,500.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			527,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			527,500.00	0.00	-100.0%

SPECIAL RESERVE FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755.40	0.00	-100.0%
5) TOTAL, REVENUES			755.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			755.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,048.47	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,048.47)	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,293.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,545.17	252.10	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,545.17	252.10	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,545.17	252.10	-97.8%
2) Ending Balance, June 30 (E + F1e)			252.10	252.10	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	252.10	252.10	0.0%
Restricted Balance	0000	9780	*252.10*		
Restricted Balance	0000	9780		*252.10*	
c) Undesignated Amount		9790	1.76		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	146.99		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	105.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			252.10		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			252.10		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	461.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	293.98	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			755.40	0.00	-100.0%
TOTAL, REVENUES			755.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,048.47	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,048.47	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(12,048.47)	0.00	-100.0%

BUILDING FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,098,031.65	1,230,000.00	12.0%
5) TOTAL, REVENUES			1,098,031.65	1,230,000.00	12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,107.60	0.00	-100.0%
3) Employee Benefits		3000-3999	126.12	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,657.33	3,666.00	-65.6%
6) Capital Outlay		6000-6999	654,188.05	10,717,600.00	1538.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			666,079.10	10,721,266.00	1509.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			431,952.55	(9,491,266.00)	-2297.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,048.47	0.00	-100.0%
b) Transfers Out		7600-7629	205,767.36	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,725,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,531,281.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,963,233.66	(9,491,266.00)	-130.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,579,925.80	41,543,159.46	292.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,579,925.80	41,543,159.46	292.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,579,925.80	41,543,159.46	292.7%
2) Ending Balance, June 30 (E + F1e)			41,543,159.46	32,051,893.46	-22.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	470,576.36	0.00	-100.0%
Other Designations		9780	41,072,583.10	32,051,893.46	-22.0%
Restricted Balance	0000	9780	*41,072,583.10*		
Restricted Balance	0000	9780		*32,051,893.46*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,919,683.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	471,964.24		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	221,003.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			41,612,650.94		
H. LIABILITIES					
1) Accounts Payable		9500	69,491.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			69,491.48		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,543,159.46		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	605,285.06	1,230,000.00	103.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	490,084.83	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,661.76	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,098,031.65	1,230,000.00	12.0%
TOTAL, REVENUES			1,098,031.65	1,230,000.00	12.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	1,107.60	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,107.60	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	55.35	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38.30	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.52	0.00	-100.0%
Workers' Compensation		3601-3602	31.95	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126.12	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	233.58	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,157.75	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Unaudited Actuals
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,266.00	3,666.00	-49.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,657.33	3,666.00	-65.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	550,000.00	New
Buildings and Improvements of Buildings		6200	654,188.05	10,167,600.00	1454.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			654,188.05	10,717,600.00	1538.3%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			666,079.10	10,721,266.00	1509.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,048.47	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,048.47	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	205,767.36	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			205,767.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	30,725,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,725,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,531,281.11	0.00	-100.0%

CAPITAL FACILITIES FUND

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,865,951.88	1,550,000.00	-16.9%
5) TOTAL, REVENUES			1,865,951.88	1,550,000.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	168,311.45	165,515.00	-1.7%
3) Employee Benefits		3000-3999	62,819.35	73,183.00	16.5%
4) Books and Supplies		4000-4999	9,139.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	40,909.71	0.00	-100.0%
6) Capital Outlay		6000-6999	586,012.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			867,193.14	238,698.00	-72.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			998,758.74	1,311,302.00	31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,028.48	0.00	-100.0%
b) Transfers Out		7600-7629	41,461.91	36,000.00	-13.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			55,566.57	(36,000.00)	-164.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,054,325.31	1,275,302.00	21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,576,478.78	8,630,804.09	13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,576,478.78	8,630,804.09	13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,576,478.78	8,630,804.09	13.9%
2) Ending Balance, June 30 (E + F1e)			8,630,804.09	9,906,106.09	14.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	96,555.94	0.00	-100.0%
Other Designations		9780	8,534,248.15	9,906,106.09	16.1%
Restricted Balance	0000	9780	*8,534,248.15*		
Restricted Balance	0000	9780		*9,906,106.09*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,396,168.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	96,555.94		
b) in Banks		9120	9,578.25		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	47,419.02		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81,990.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			8,631,712.41		
H. LIABILITIES					
1) Accounts Payable		9500	908.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			908.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,630,804.09		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300,603.62	350,000.00	16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	192,664.52	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,372,683.74	1,200,000.00	-12.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,865,951.88	1,550,000.00	-16.9%
TOTAL, REVENUES			1,865,951.88	1,550,000.00	-16.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	168,311.45	165,515.00	-1.7%
TOTAL, CLASSIFIED SALARIES			168,311.45	165,515.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,304.66	15,403.00	7.7%
OASDI/Medicare/Alternative		3301-3302	12,825.78	12,662.00	-1.3%
Health and Welfare Benefits		3401-3402	24,617.07	34,070.00	38.4%
Unemployment Insurance		3501-3502	84.42	497.00	488.7%
Workers' Compensation		3601-3602	4,861.29	4,404.00	-9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	6,147.00	New
Other Employee Benefits		3901-3902	6,126.13	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			62,819.35	73,183.00	16.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,439.68	0.00	-100.0%
Noncapitalized Equipment		4400	4,700.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,139.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,909.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,909.71	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	586,012.95	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			586,012.95	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			867,193.14	238,698.00	-72.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	97,028.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,028.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	41,461.91	36,000.00	-13.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			41,461.91	36,000.00	-13.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			55,566.57	(36,000.00)	-164.8%

COUNTY SCHOOL FACILITIES FUND

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,391.16	9,000.00	-45.1%
5) TOTAL, REVENUES			16,391.16	9,000.00	-45.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,153.16	0.00	-100.0%
6) Capital Outlay		6000-6999	74,019.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,197.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,806.77)	9,000.00	-114.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,806.77)	9,000.00	-114.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,899.17	239,092.40	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,899.17	239,092.40	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,899.17	239,092.40	-21.1%
2) Ending Balance, June 30 (E + F1e)			239,092.40	248,092.40	3.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,694.75	0.00	-100.0%
Other Designations		9780	236,397.65	248,092.40	4.9%
Restricted Balance	7710	9780	*236,397.65*		
Restricted Balance	7710	9780		*248,092.40*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	234,326.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,694.75		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,071.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,650.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			244,743.06		
H. LIABILITIES					
1) Accounts Payable		9500	5,650.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,650.66		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			239,092.40		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,840.11	9,000.00	-8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,551.05	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,391.16	9,000.00	-45.1%
TOTAL, REVENUES			16,391.16	9,000.00	-45.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25.43	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,853.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,153.16	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,019.34	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,019.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,197.93	0.00	-100.0%

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

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

SPECIAL RESERVE
CAPITAL PROJECTS FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

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

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,310,424.35	2,428,260.00	5.1%
5) TOTAL, REVENUES			2,310,424.35	2,428,260.00	5.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,714.29	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	155,475.50	154,020.00	-0.9%
6) Capital Outlay		6000-6999	42,152.09	287,168.00	581.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			199,341.88	441,188.00	121.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,111,082.47	1,987,072.00	-5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,222.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,781,579.36	1,871,090.00	5.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,755,357.36)	(1,871,090.00)	6.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			355,725.11	115,982.00	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	806,233.47	1,161,958.58	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			806,233.47	1,161,958.58	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			806,233.47	1,161,958.58	44.1%
2) Ending Balance, June 30 (E + F1e)			1,161,958.58	1,277,940.58	10.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	7,931.14	0.00	-100.0%
Other Designations		9780	1,154,027.44	1,277,940.58	10.7%
Restricted Balance	0000	9780	*1,154,027.44*		
Restricted Balance	0000	9780		*1,277,940.58*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	689,664.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,931.12		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	478,068.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,175,663.51		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,704.93		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			13,704.93		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,161,958.58		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,229,685.00	2,365,650.00	6.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	27,409.86	27,410.00	0.0%
Interest		8660	40,077.11	35,200.00	-12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,252.38	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,310,424.35	2,428,260.00	5.1%
TOTAL, REVENUES			2,310,424.35	2,428,260.00	5.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,714.29	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,714.29	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,455.50	0.00	-100.0%
Communications		5900	154,020.00	154,020.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,475.50	154,020.00	-0.9%
CAPITAL OUTLAY					
Land		6100	406.25	0.00	-100.0%
Land Improvements		6170	41,745.84	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	287,168.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,152.09	287,168.00	581.3%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			199,341.88	441,188.00	121.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	26,222.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,222.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,755,357.36	1,871,090.00	6.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	26,222.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,781,579.36	1,871,090.00	5.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,755,357.36)	(1,871,090.00)	6.6%

BOND INTEREST AND REDEMPTION FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,529.32	23,603.00	52.0%
4) Other Local Revenue		8600-8799	2,865,096.40	2,697,090.00	-5.9%
5) TOTAL, REVENUES			2,880,625.72	2,720,693.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,702,418.75	2,697,327.00	-0.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,702,418.75	2,697,327.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,206.97	23,366.00	-86.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	341,578.89	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			341,578.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			519,785.86	23,366.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,198,916.52	3,718,702.38	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,916.52	3,718,702.38	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,198,916.52	3,718,702.38	16.2%
2) Ending Balance, June 30 (E + F1e)			3,718,702.38	3,742,068.38	0.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	41,958.37	0.00	-100.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	3,676,744.01		
d) Unappropriated Amount		9790		3,742,068.38	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,606,975.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	41,958.37		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	41,578.89		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,189.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,718,702.38		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,718,702.38		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,895.41	21,923.00	57.8%
Other Subventions/In-Lieu Taxes		8572	1,633.91	1,680.00	2.8%
TOTAL, OTHER STATE REVENUE			15,529.32	23,603.00	52.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,474,413.63	2,384,072.00	-3.7%
Unsecured Roll		8612	132,170.21	104,876.00	-20.7%
Prior Years' Taxes		8613	3,076.21	2,131.00	-30.7%
Supplemental Taxes		8614	88,109.62	143,244.00	62.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	84,591.64	62,767.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	82,735.09	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,865,096.40	2,697,090.00	-5.9%
TOTAL, REVENUES			2,880,625.72	2,720,693.00	-5.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	1,345,000.00	1,460,000.00	8.6%
Bond Interest and Other Service Charges		7434	1,357,418.75	1,237,327.00	-8.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,702,418.75	2,697,327.00	-0.2%
TOTAL, EXPENDITURES			2,702,418.75	2,697,327.00	-0.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	341,578.89	0.00	-100.0%
(c) TOTAL, SOURCES			341,578.89	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			341,578.89	0.00	-100.0%

DEBT SERVICE FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,570.00	7,248.00	-58.7%
5) TOTAL, REVENUES			17,570.00	7,248.00	-58.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,570.00	7,248.00	-58.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,570.00	7,248.00	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	209,981.37	227,551.37	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			209,981.37	227,551.37	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			209,981.37	227,551.37	8.4%
2) Ending Balance, June 30 (E + F1e)			227,551.37	234,799.37	3.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,523.23	0.00	-100.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	225,028.14		
d) Unappropriated Amount		9790		234,799.37	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	219,411.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,523.23		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,716.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,900.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			227,551.37		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			227,551.37		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	12,420.69	7,248.00	-41.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,149.31	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,570.00	7,248.00	-58.7%
TOTAL, REVENUES			17,570.00	7,248.00	-58.7%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

SELF INSURANCE FUND

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,055.00	5,594.00	-62.8%
5) TOTAL, REVENUES			15,055.00	5,594.00	-62.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	60,089.00	69,287.00	15.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			60,089.00	69,287.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,034.00)	(63,693.00)	41.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(45,034.00)	(63,693.00)	41.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	249,674.60	204,640.60	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,674.60	204,640.60	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			249,674.60	204,640.60	-18.0%
2) Ending Net Assets, June 30 (E + F1e)			204,640.60	140,947.60	-31.1%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	2,482.59	0.00	-100.0%
Other Designations		9780	202,158.01	140,947.60	-30.3%
Blue Cross Plan F - Retirees	0000	9780	*202,158.01*		
Blue Cross Plan F - Retirees	0000	9780		*140,947.60*	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	215,877.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,482.59		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,917.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			220,277.60		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	15,637.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,637.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			204,640.60		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,242.16	5,594.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,812.84	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,055.00	5,594.00	-62.8%
TOTAL, REVENUES			15,055.00	5,594.00	-62.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,089.00	69,287.00	15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			60,089.00	69,287.00	15.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			60,089.00	69,287.00	15.3%

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

COMMUNITY DAY SCHOOL REPORT

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

	Direct Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)	Object Codes	Program Costs
1	Certificated Salaries	1000-1999	321,812.24
2	Classified Salaries	2000-2999	191,241.80
3	Employee Benefits	3000-3999	205,504.97
4	Books and Supplies	4000-4999	4,068.92
5	Services and Other Operating Expenditures	5000-5999	144,457.58
6	Equipment & Replacement	6400, 6500	0.00
7	Transfers of Direct Support Costs	7370, 7380	0.00
8	**Total Program Costs** (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		867,085.51

Compliance Calculation		Total Program
A.	Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	867,085.00
B.	Net Revenues (Line A times 90%)	780,376.50
C.	Program Costs (Line 8)	867,085.51
D.	Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(86,709.01)

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

LOTTERY REPORT

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	(0.03)		0.55	0.52
2. State Lottery Revenue	8560	1,493,992.40		224,531.21	1,718,523.61
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,493,992.37	0.00	224,531.76	1,718,524.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	536,113.96			536,113.96
2. Classified Salaries	2000-2999	629,948.66			629,948.66
3. Employee Benefits	3000-3999	327,929.78			327,929.78
4. Books and Supplies	4000-4999	(0.03)		224,531.73	224,531.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,493,992.37	0.00	224,531.73	1,718,524.10
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.03	0.03

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

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

TRANSPORTATION REPORT

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	11.0	13.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	810.0	343.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	125.0	212.0
C. ENTER total number of miles driven to/from school	021/022	299,620.0	128,409.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		742,627.32	821,286.97
B. Books & Supplies (Objects 4200, 4300 and 4400)		256,635.34	127,195.44
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,390.85	1,356.93
2. Insurance (Objects 5400 and 5450)		9,500.00	4,037.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		2,894.83	2,607.89
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(260,372.79)	3,020.23
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		6,600.54	3,535.54
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	0.00
6. Communications (Object 5900)		9,405.03	8,954.25
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	768,681.12	971,994.25
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	768,681.12	971,994.25
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		10,925.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	757,756.12	971,994.25
K. Indirect Costs (Approved indirect cost rate of 4.29% times the sum of Line J minus Line D minus Line D1)		32,507.74	41,698.55
L. Net Pupil Transportation Expense (Lines J and K)	100/101	790,263.86	1,013,692.80

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		790,263.86	1,013,692.80
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	790,263.86	1,013,692.80
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	2.638	7.894
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	975.634	2,955.373
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	790,263.86	1,013,692.80
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	121,954.30	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Scott Jones

Title: Director, Fiscal Services

Agency: Chico Unified School District

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MINIMUM CLASSROOM COMPENSATION

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	52,871,825.58	301	0.00	303	52,871,825.58	305	2,205,166.87		307	50,666,658.71	309
2000 - Classified Salaries	16,223,980.56	311	112,903.06	313	16,111,077.50	315	1,929,262.72		317	14,181,814.78	319
3000 - Employee Benefits (Excluding 3800)	24,244,545.91	321	2,316,921.18	323	21,927,624.73	325	1,231,378.28		327	20,696,246.45	329
4000 - Books, Supplies Equip Replace. (6500)	4,602,837.99	331	(14,198.57)	333	4,617,036.56	335	2,279,663.66		337	2,337,372.90	339
5000 - Services. . . & (7300) Direct Support	7,485,416.03	341	26,811.92	343	7,458,604.11	345	1,459,030.05		347	5,999,574.06	349
				TOTAL	102,986,168.48	365			TOTAL	93,881,666.90	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per E.C. 41011	1100	45,238,958.38	375
2. Salaries of Instructional Aides Per E.C. 41011	2100	5,471,908.51	380
3. STRS	3101 & 3102	3,484,040.30	382
4. PERS	3201 & 3202	558,640.78	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,118,068.57	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	9,350,923.37	385
7. Unemployment Insurance	3501 & 3502	25,939.53	390
8. Workers' Compensation Insurance	3601 & 3602	1,039,336.33	392
9. OPEB, Active Employees (E.C. 41372)	3751 & 3752	0.00	
10. Other Benefits (E.C. 22310)	3901 & 3902	66,371.22	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		66,354,186.99	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		1,610,292.84	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		64,743,894.15	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372		68.96%	
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	68.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	93,881,666.90
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

CONTRIBUTIONS AND TRANSFERS

FISCAL YEAR 2007-2008

UNAUDITED
FINANCIAL STATEMENT
PRESENTATION

Chico Unified School District

Summary of General Fund Contribution Account Activity
2007 - 2008 Unaudited Actuals

Contributions Out To Other Programs and Flexibility Transfers

Contributions In From Other Programs

	Unrestricted General Fund (RS 0000)	Title IV - 21st Century (RS 4124)	FLEXIBILITY TRANSFERS* Targeted Instructional Improvement Block Grant (RS 7394)	FLEXIBILITY TRANSFERS* School and Library Improvement Block Grant (RS 7395)
Unrestricted General Fund (RS 0000)				
Nutrition Services (RS 5310)			$ 380,947	
Special Education (RS 6500-6505)	$ 7,905,401			
Gifted and Talented Ed. (RS 7140)			$ 25,765	
Regular Ed. Transportation (RS 7230)			$ 102,305	
Special Ed. Transportation (RS 7240)	$ 513,583		$ 98,743	$ 175,985
School Based Coordination Program (RS 7250)				$ 978,068
Routine Maintenance and Repair (RS 8150)	$ 3,165,946			
After School Ed.& Safety-ASES (RS 6010)		$ 388,680		
Misc. Contribution Corrections (RS 9084/85/4124)	$ (17,914)			
Totals	$ 11,567,016	$ 388,680	$ 607,760	$ 1,154,053

*Flexibility Transfers in Accord with Education Code Section 41500

General Fund Contribution Account Activity All Years.xls

Chico Unified School District

Summary of Interfund Activities for All Funds
2007 - 2008 Unaudited Actuals

Interfund Transfers Out

Interfund Transfers In	General Fund Unrestricted	General Fund Restricted	Special Reserve Fund for RDA	Special Reserve Fund for Capital Outlay Prjoects	Capital Facilities Fund	Building Fund Series A Bond	Building Fund Series C Bond	Totals
General Fund - Unrestricted				$ 1,727,947	$ 68,872		$ 108,739	$ 1,905,558
Nutrition Services Fund - Meals for Needy		$ 186,855						$ 186,855
Nutrition Services Fund - AB 825 Transfer		$ 380,947						$ 380,947
Deferred Maintenance Fund	$ 490,000	$ 37,500						$ 527,500
Special Reserve Fund for Capital Outlay			$ 26,222					$ 26,222
Building Fund Series A Bond				$ 12,048				$ 12,048
Capital Facilities Fund						$ 97,028		$ 97,028
Totals	$ 490,000	$ 605,302	$ 26,222	$ 1,739,995	$ 68,872	$ 97,028	$ 108,739	$ 3,136,158

Summary of Interfund Activities for all Funds all years.xls

RESTRICTED PROGRAM DETAIL

FISCAL YEAR 2007-2008

UNAUDITED FINANCIAL STATEMENT PRESENTATION

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	AFC	Title I	TI Delinquent	TI Even Start
CDE SACS Resource Code:	2430	3010	3025	3105
BEGINNING BALANCE	$ -	$ -	$ -	$ -
INCOME				
Revenue Limit	$ 445,469			
Federal Revenues		$ 2,430,714	$ 2,481	
State Revenues	$ 421,616			
Local Revenues				
TOTAL ------------------------------------	$ 867,085	$ 2,430,714	$ 2,481	$ -
EXPENSES				
Certificated Salaries	$ 321,812	$ 861,642		
Classified Salaries	$ 191,242	$ 510,350	$ 1,902	
Employee Benefits	$ 205,505	$ 442,522	$ 477	
Books & Supplies	$ 4,069	$ 175,700		
Services	$ 144,458	$ 347,450		
Capital Outlay		$ -		
Direct and Indirect Support Costs		$ 93,051	$ 102	
Other Uses				
TOTAL------------------------------------	$ 867,086	$ 2,430,714	$ 2,481	$ -
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ (1)	$ -	$ -	$ -
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	TI Prog Imp	Special Education	Perkins	Title IV SDFSC (Drug- Free)/ Tobacco Prevention
CDE SACS Resource Code:	3175	33xx/6500	3550	3710
BEGINNING BALANCE	$ -	$ 23,113	$ -	$ -
INCOME				
Revenue Limit		$ 298,347		
Federal Revenues		$ 1,822,558	$ 89,995	$ 38,217
State Revenues		$ 3,743,935		
Local Revenues		$ 252,179		
TOTAL ----------------------------------	$ -	$ 6,117,019	$ 89,995	$ 38,217
EXPENSES				
Certificated Salaries		$ 6,915,719	$ 16,192	$ 28,745
Classified Salaries		$ 4,389,190		
Employee Benefits		$ 4,259,182	$ 4,219	$ 4,217
Books & Supplies		$ 83,609	$ 48,981	$ 2,002
Services		$ 327,066	$ 16,766	$ 1,679
Capital Outlay				
Direct and Indirect Support Costs		$ 1,387,063	$ 3,837	$ 1,575
Other Uses				
TOTAL------------------------------------	$ -	$ 17,361,830	$ 89,995	$ 38,217
Transfers In		$ 3,339,410		
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ 3,339,410	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted		$ 7,905,401		
PROJECTED ENDING BALANCE	$ -	$ 23,113	$ -	$ -
DEFERRED REVENUE ®	$ -	$ 7,762	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Title II Teacher Quality	Title II Principal Trng	Title II, Part D Tech Formula	Title II, Part D Tech Compet
CDE SACS Resource Code:	4035	4036	4045	4046
BEGINNING BALANCE	$ -	$ -	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues	$ 594,966	$ 12,994	$ 29,204	$ 335,441
State Revenues				
Local Revenues				
TOTAL ------------------------------------	$ 594,966	$ 12,994	$ 29,204	$ 335,441
EXPENSES				
Certificated Salaries	$ 559,612	$ 11,000	$ 14,555	$ 44,535
Classified Salaries			$ 3,209	$ 643
Employee Benefits	$ 4,628	$ 1,460	$ 2,369	$ 5,636
Books & Supplies	$ 9,128			$ 231,702
Services	$ 18,476		$ 7,870	$ 38,739
Capital Outlay				
Direct and Indirect Support Costs	$ 3,121	$ 535	$ 1,201	$ 14,186
Other Uses				
TOTAL------------------------------------	$ 594,965	$ 12,994	$ 29,204	$ 335,441
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 1	$ (0)	$ 0	$ (0)
DEFERRED REVENUE ®	$ -	$ -	$ 15,185	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	NCLB CAMSP MATH	NCLB CAMSP SCIENCE	Title V, Part A (Innovative)	Title IV, B CCLC 21st Century After School Programs
CDE SACS Resource Code:	4050	4051	4110	4124
BEGINNING BALANCE	$ -	$ -	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues	$ 15,405	$ -	$ 3,477	$ 1,771,100
State Revenues				
Local Revenues				$ 1,145
TOTAL ------------------------------------	$ 15,405	$ -	$ 3,477	$ 1,772,245
EXPENSES				
Certificated Salaries	$ 13,213	$ -		$ 596,977
Classified Salaries				$ 106,142
Employee Benefits	$ 1,557	$ -		$ 170,854
Books & Supplies		$ -	$ 3,334	$ 125,751
Services		$ -		$ 328,636
Capital Outlay				
Direct and Indirect Support Costs	$ 634	$ -	$ 143	$ 45,205
Other Uses				
TOTAL------------------------------------	$ 15,405	$ -	$ 3,477	$ 1,373,565
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				$ (388,680)
Encroachment to Unrestricted				$ (10,000)
PROJECTED ENDING BALANCE	$ -	$ -	$ -	$ -
DEFERRED REVENUE ®	$ -	$ -	$ 3,250	$ 527,561

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Title III, Immigrant Education	Title III, LEP	Nutrition	Medi-Cal	No Paine No Gain Amer History
CDE SACS Resource Code:	4201	4203	5310	5640	5818
BEGINNING BALANCE	$ -	$ -	$ -	$ 452,776	$ -
INCOME					
Revenue Limit					
Federal Revenues	$ 36,966	$ 142,103		$ 156,339	$ 225,554
State Revenues					
Local Revenues					
TOTAL	$ 36,966	$ 142,103	$ -	$ 156,339	$ 225,554
EXPENSES					
Certificated Salaries		$ 75,268		$ 127,347	$ 27,311
Classified Salaries	$ 14,909	$ 8,025			
Employee Benefits	$ 3,724	$ 21,688		$ 31,241	$ 3,051
Books & Supplies	$ 16,812	$ 16,964		$ 14,464	$ 58,554
Services		$ 17,161		$ 22,870	$ 129,976
Capital Outlay					
Direct and Indirect Support Costs	$ 1,520	$ 2,996	$ 380,947	$ 15,505	$ 6,661
Other Uses					
TOTAL	$ 36,966	$ 142,103	$ 380,947	$ 211,428	$ 225,554
Transfers In					
INTERFUND TRANSFERS					
Total Transfers	$ -	$ -	$ -	$ -	$ -
Transfers Between Programs			$ 380,947		
Encroachment to Unrestricted					
PROJECTED ENDING BALANCE	$ 0	$ -	$ -	$ 397,687	$ -
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Small Learning Community	After School Learning	CSIS Best Prac Cohort	Cal-Safe
CDE SACS Resource Code:	5819	6010	6020	6091/6092
BEGINNING BALANCE	$ -	$ -	$ -	$ 40,900
INCOME				
Revenue Limit				
Federal Revenues	$ 355,651			
State Revenues		$ 1,619,736	$ 30,886	$ 130,138
Local Revenues		$ 9		
TOTAL --	$ 355,651	$ 1,619,745	$ 30,886	$ 130,138
EXPENSES				
Certificated Salaries	$ 219,405	$ 499,835		$ 437
Classified Salaries	$ 9,893	$ 160,569	$ 20,176	
Employee Benefits	$ 63,574	$ 170,012	$ 7,694	$ 1,478
Books & Supplies	$ 25,083	$ 421,665		$ 9,794
Services	$ 23,071	$ 696,089	$ 3,016	$ 57,304
Capital Outlay				
Direct and Indirect Support Costs	$ 14,625	$ 60,255		$ 1,652
Other Uses				
TOTAL--	$ 355,651	$ 2,008,425	$ 30,886	$ 70,665
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs		$ 388,680		
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 0	$ -	$ -	$ 100,373
DEFERRED REVENUE ®	$ -	$ -	$ 49,909	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Healthy Start	PIP TAC	PE Incentive Grant	Teacher Recruitment & Student Support	Comm Based Eng Tutoring
CDE SACS Resource Code:	6240	6252	6258	6275	6285
BEGINNING BALANCE	$ -	$ -	$ -	$ -	$ -
INCOME					
Revenue Limit					
Federal Revenues					
State Revenues	$ 38,115	$ 56,119	$ 35,000	$ 6,539	$ 137,597
Local Revenues					
TOTAL ------------------------------------	$ 38,115	$ 56,119	$ 35,000	$ 6,539	$ 137,597
EXPENSES					
Certificated Salaries	$ 22,406	$ 39,754	$ 13,338	$ 519	
Classified Salaries	$ 1,720				
Employee Benefits	$ 6,675	$ 6,055	$ 4,329	$ 114	
Books & Supplies	$ 4,463	$ 762			$ 9,762
Services	$ 1,283	$ 7,239		$ 5,638	
Capital Outlay					
Direct and Indirect Support Costs	$ 1,568	$ 2,308	$ 758	$ 269	$ 419
Other Uses					
TOTAL------------------------------------	$ 38,115	$ 56,119	$ 18,425	$ 6,539	$ 10,181
Transfers In					
INTERFUND TRANSFERS------------					
Total Transfers	$ -				$ -
Transfers Between Programs					
Encroachment to Unrestricted					
PROJECTED ENDING BALANCE	$ -	$ 0	$ 16,575	$ (0)	$ 127,416
DEFERRED REVENUE ®	$ 6,885	$ -	$ -	$ 16,705	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	English Language Acquisition Program	Library Materials Act of 1998	Lottery Instructional Materials	Career Tech Ed Eq 1 Time
CDE SACS Resource Code:	6286	6296	6300	6377
BEGINNING BALANCE	$ -	$ 4,207	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 68,446		$ 224,531	$ 49,653
Local Revenues				
TOTAL ----------------------------------	$ 68,446	$ -	$ 224,531	$ 49,653
EXPENSES				
Certificated Salaries	$ 35,724			
Classified Salaries	$ 109			
Employee Benefits	$ 14,141			
Books & Supplies		$ 352	$ 224,532	$ 26,898
Services				
Capital Outlay				$ 20,000
Direct and Indirect Support Costs	$ 2,144			
Other Uses				
TOTAL------------------------------------	$ 52,118	$ 352	$ 224,532	$ 46,898
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 16,328	$ 3,855	$ (1)	$ 2,755
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	School Safety and Violence Prevention	TUPE Dist Discretion	TUPE Elem Entitlement	Arts & Music Block	Art, Music & PE Supplies & Equipment
CDE SACS Resource Code:	6405	6650	6660	6760	6761
BEGINNING BALANCE	$ 342,984	$ -	$ -	$ 209,249	$ 1,033,846
INCOME					
Revenue Limit					
Federal Revenues					
State Revenues	$ 238,846	$ 38,508	$ 10,095	$ 235,915	
Local Revenues					
TOTAL ------------------------------------	$ 238,846	$ 38,508	$ 10,095	$ 235,915	$ -
EXPENSES					
Certificated Salaries	$ 3,224	$ 28,695		$ 22,028	$ 67,662
Classified Salaries	$ 21,871	$ 1,400	$ 6,553		$ -
Employee Benefits	$ 9,927	$ 5,203	$ 693	$ 7,099	$ 16,278
Books & Supplies	$ 83,485	$ 1,566	$ 2,433	$ 124,125	$ 57,728
Services	$ 85,879			$ 69,455	$ 3,929
Capital Outlay					$ 14,738
Direct and Indirect Support Costs	$ 8,768	$ 1,643	$ 415	$ 9,554	$ 6,878
Other Uses					
TOTAL------------------------------------	$ 213,155	$ 38,508	$ 10,095	$ 232,262	$ 167,214
Transfers In					
INTERFUND TRANSFERS-------------					
Total Transfers	$ -	$ -	$ -	$ -	$ -
Transfers Between Programs					
Encroachment to Unrestricted					
PROJECTED ENDING BALANCE	$ 368,675	$ -	$ -	$ 212,902	$ 866,632
DEFERRED REVENUE ®	$ -	$ 6,500	$ 7,192	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Ag Vocation Education	School Gardens 1 Time	CAHSEE Intensive Instruction & Services	CAHSEE Individualized Materials
CDE SACS Resource Code:	7010	7026	7055	7056
BEGINNING BALANCE	$ -	$ -	$ 86,974	$ 10,119
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 20,414	$ 14,910	$ 147,730	$ -
Local Revenues				
TOTAL -------------------------------------	$ 20,414	$ 14,910	$ 147,730	$ -
EXPENSES				
Certificated Salaries			$ 27,194	
Classified Salaries				
Employee Benefits			$ 6,334	
Books & Supplies	$ 15,039	$ 12,166	$ 6,947	
Services	$ 5,374	$ 2,130		
Capital Outlay				
Direct and Indirect Support Costs		$ 613	$ 1,736	
Other Uses				
TOTAL-------------------------------------	$ 20,414	$ 14,910	$ 42,212	$ -
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 0	$ -	$ 192,492	$ 10,119
DEFERRED REVENUE ®	$ -	$ 14,340	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Supplemental School Counselors	EIA	GATE	Instructional Materials
CDE SACS Resource Code:	7080	7091	714x	7156
BEGINNING BALANCE	$ 230,457	$ -	$ 2,932	$ (185,456)
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 491,093	$ -	$ 116,495	$ 909,815
Local Revenues				$ 18,930
TOTAL ------------------------------------	$ 491,093	$ -	$ 116,495	$ 928,745
EXPENSES				
Certificated Salaries	$ 320,588		$ 79,563	
Classified Salaries			$ 16,850	
Employee Benefits	$ 105,235		$ 33,520	
Books & Supplies	$ 209		$ 8,944	$ 498,079
Services	$ 1,936		$ 1,726	
Capital Outlay				
Direct and Indirect Support Costs	$ 18,360			
Other Uses				
TOTAL------------------------------------	$ 446,328	$ -	$ 140,604	$ 498,079
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs		$ -	$ 25,765	
Encroachment to Unrestricted			$ -	
PROJECTED ENDING BALANCE	$ 275,222	$ -	$ 4,588	$ 245,210
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Instructional Materials Williams Case	Inst Mat - Braille & Lrg Print	Partnership Academies	Partnership Academies
CDE SACS Resource Code:	7158	7170	7220	7221
BEGINNING BALANCE	$ 225	$ -	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues		$ 1,306	$ 161,641	$ -
Local Revenues	$ 9	$ -		
TOTAL ------------------------------------	$ 9	$ 1,306	$ 161,641	$ -
EXPENSES				
Certificated Salaries			$ 67,945	$ -
Classified Salaries			$ 473	$ -
Employee Benefits			$ 15,600	$ -
Books & Supplies			$ 48,730	$ -
Services			$ 22,243	$ -
Capital Outlay				
Direct and Indirect Support Costs			$ 6,649	$ -
Other Uses				
TOTAL------------------------------------	$ -	$ -	$ 161,641	$ -
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 234	$ 1,306	$ 0	$ -
DEFERRED REVENUE ®	$ -	$ -	$ 31,420	$ 40,500

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Home to School Transport	Spec Ed Transportat	SBCP	EIA Payback
CDE SACS Resource Code:	7230	7240	7250	7253
BEGINNING BALANCE	$ -	$ -	$ 908,092	$ 100,851
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 631,754	$ 183,683	$ 1,314,180	
Local Revenues	$ 66,227			
TOTAL --	$ 697,981	$ 183,683	$ 1,314,180	$ -
EXPENSES				
Certificated Salaries			$ 486,727	$ 6,274
Classified Salaries	$ 463,995	$ 534,079	$ 645,234	$ 1,438
Employee Benefits	$ 278,632	$ 287,208	$ 419,284	$ 1,109
Books & Supplies	$ 256,635	$ 127,195	$ 195,660	$ 14,647
Services	$ (230,582)	$ 23,512	$ 163,447	$ 1,778
Capital Outlay				
Direct and Indirect Support Costs	$ 31,605		$ 57,311	
Other Uses				
TOTAL--	$ 800,286	$ 971,994	$ 1,967,663	$ 25,246
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs	$ 102,305	$ 274,728	$ 978,068	
Encroachment to Unrestricted		$ 513,583		
PROJECTED ENDING BALANCE	$ -	$ -	$ 1,232,677	$ 75,605
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	BTSA	PAR	Intl Baccalaurea	AB 466 Math Reading
CDE SACS Resource Code:	7269	7271	7286	7294
BEGINNING BALANCE	$ 62,260	$ 27,433	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues		$ 69,301	$ 20,716	$ 48,030
Local Revenues				
TOTAL ------------------------------------	$ -	$ 69,301	$ 20,716	$ 48,030
EXPENSES				
Certificated Salaries	$ 48,773	$ 21,262	$ 8,564	$ 2,000
Classified Salaries			$ 1,025	
Employee Benefits	$ 9,879	$ 4,012	$ 1,132	$ 253
Books & Supplies				$ 55
Services	$ 1,048		$ 9,144	$ 2,550
Capital Outlay				
Direct and Indirect Support Costs	$ 2,561	$ 1,084	$ 852	$ 208
Other Uses				
TOTAL------------------------------------	$ 62,260	$ 26,358	$ 20,716	$ 5,065
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ (0)	$ 70,376	$ (1)	$ 42,965
DEFERRED REVENUE ®	$ -	$ -	$ 6,808	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Specialized Secondary Programs	Pupil Retention Block Grant	Professional Development Block Grant	Targ Inst Imp BG
CDE SACS Resource Code:	7370	7390	7393	7394
BEGINNING BALANCE	$ -	$ 154,165	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 113,656	$ 693,490	$ 787,862	$ 658,284
Local Revenues				
TOTAL ----------------------------------	$ 113,656	$ 693,490	$ 787,862	$ 658,284
EXPENSES				
Certificated Salaries	$ 41,564	$ 332,880	$ 603,751	$ 44,860
Classified Salaries	$ 2,332	$ 61,308		
Employee Benefits	$ 10,129	$ 149,717	$ 127,589	$ 5,664
Books & Supplies	$ 44,327	$ 2,194	$ 161	
Services	$ 10,529	$ 4,289	$ 23,952	
Capital Outlay				
Direct and Indirect Support Costs	$ 4,775	$ 23,612	$ 32,409	
Other Uses				
TOTAL------------------------------------	$ 113,656	$ 574,001	$ 787,862	$ 50,524
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -		$ -
Transfers Between Programs				$ (607,760)
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ (0)	$ 273,653	$ -	$ 0
DEFERRED REVENUE ®	$ 27,500	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	School/Library Improvement	Discretionary Block (Sites)	Discretionary Block (District)	Instr. Mtls, Library Mtls & Ed Tech
CDE SACS Resource Code:	7395	7396	7397	7398
BEGINNING BALANCE	$ 22,185	$ 610,673	$ 58,368	$ 164,688
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 1,173,239	$ 6,118	$ (491)	
Local Revenues				
TOTAL ----------------------------------	$ 1,173,239	$ 6,118	$ (491)	$ -
EXPENSES				
Certificated Salaries	$ 1,109	$ 4,563		$ 6,450
Classified Salaries	$ (26)	$ 591		$ 12,256
Employee Benefits	$ 207	$ 675		$ 5,361
Books & Supplies	$ 4,911	$ 152,425		$ 39,529
Services	$ 4,307	$ 23,449	$ 52,329	$ 16,045
Capital Outlay				
Direct and Indirect Support Costs	$ 451	$ 7,763		$ 2,326
Other Uses				
TOTAL-------------------------------------	$ 10,959	$ 189,466	$ 52,329	$ 81,967
Transfers In				
INTERFUND TRANSFERS------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs	$ (1,154,053)			
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 30,412	$ 427,325	$ 5,547	$ 82,721
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	QEIA	Early Mental Health Child Guidance #9	Early Mental Health Child Guidance #10	Early Mental Health Child Guidance #11
CDE SACS Resource Code:	7400	7824	7825	7826
BEGINNING BALANCE	$ -	$ -	$ -	$ -
INCOME				
Revenue Limit				
Federal Revenues				
State Revenues	$ 142,637		$ 137,990	$ 103,703
Local Revenues				
TOTAL ----------	$ 142,637	$ -	$ 137,990	$ 103,703
EXPENSES				
Certificated Salaries	$ 73,755		$ 41,145	$ 16,284
Classified Salaries	$ 15,501		$ 40,999	$ 42,210
Employee Benefits	$ 37,837		$ 32,230	$ 21,947
Books & Supplies	$ 3,077		$ 3,508	$ 4,672
Services	$ 6,600		$ 14,432	$ 14,324
Capital Outlay				
Direct and Indirect Support Costs	$ 5,867		$ 5,676	$ 4,266
Other Uses				
TOTAL----------	$ 142,637	$ -	$ 137,990	$ 103,703
Transfers In				
INTERFUND TRANSFERS----------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted				
PROJECTED ENDING BALANCE	$ 0	$ -	$ (0)	$ (0)
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

	Early Mental Health Child Guidance #12	Early Mental Health Child Guidance #13	Routine Restricted Maintenance Account	Other Categoricals/ Adjustments
CDE SACS Resource Code:	7827	7828	8150	Other
BEGINNING BALANCE	$ -	$ -	$ 250,256	$ 42,722
INCOME				
Revenue Limit			$ -	$ -
Federal Revenues			$ -	$ -
State Revenues	$ 134,745	$ 23,280	$ -	$ -
Local Revenues				$ 407,398
TOTAL ----------------------------------	$ 134,745	$ 23,280	$ -	$ 407,398
EXPENSES				
Certificated Salaries	$ 48,217	$ 4,258		$ 15,296
Classified Salaries	$ 39,313	$ 6,906	$ 1,353,683	$ 63,880
Employee Benefits	$ 30,390	$ 2,159	$ 581,312	$ 34,690
Books & Supplies	$ 4,718	$ 2,168	$ 305,170	$ 147,605
Services	$ 6,564	$ 6,831	$ 41,557	$ 75,557
Capital Outlay			$ 22,480	
Direct and Indirect Support Costs	$ 5,543	$ 958	$ 752,948	$ 5,030
Other Uses				
TOTAL------------------------------------	$ 134,745	$ 23,280	$ 3,057,149	$ 342,058
Transfers In				
INTERFUND TRANSFERS-------------				
Total Transfers	$ -	$ -	$ -	$ -
Transfers Between Programs				
Encroachment to Unrestricted			$ 3,165,946	$ (7,914)
PROJECTED ENDING BALANCE	$ 0	$ (0)	$ 359,053	$ 100,148
DEFERRED REVENUE ®	$ -	$ -	$ -	$ -

2007-08 Chico USD
Unaudited Actuals
Restricted Funds

CDE SACS Resource Code:	Total Restricted Funds Total
BEGINNING BALANCE	$ 4,654,019
INCOME	$ -
Revenue Limit	$ 743,816
Federal Revenues	$ 8,063,166
State Revenues	$ 15,191,254
Local Revenues	$ 745,897
TOTAL ----------------------------------	$ 24,744,133
EXPENSES	
Certificated Salaries	$ 12,869,979
Classified Salaries	$ 8,749,951
Employee Benefits	$ 7,677,705
Books & Supplies	$ 3,682,495
Services	$ 2,659,123
Capital Outlay	$ 57,218
Direct and Indirect Support Costs	$ 3,042,142
Other Uses	$ -
TOTAL-------------------------------------	$ 38,738,614
Transfers In	$ 3,339,410
INTERFUND TRANSFERS-------------	$ -
Total Transfers	$ 3,339,410
Transfers Between Programs	$ -
Encroachment to Unrestricted	$ 11,567,016
PROJECTED ENDING BALANCE	$ 5,565,964
DEFERRED REVENUE ®	$ 761,518

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
2430	Community Day Schools	(0.54)	(0.54)
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	(0.01)	(0.01)
3105	NCLB: Title I, Even Start Family Literacy	(0.42)	(0.42)
3175	NCLB: Title I, Part A, Program Improvement District Intervention	0.15	0.15
3372	Special Ed: State Improvement Grant, Improving Special Ed System:	0.39	0.00
3710	NCLB: Title IV, Part A, Drug-Free Schools	(0.09)	(0.09)
4035	NCLB: Title II, Part A, Teacher Quality	0.78	0.78
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Fo	0.33	0.33
4046	NCLB: Title II, Part D, Enhancing Education Through Technology, Cc	(0.38)	(0.38)
4110	NCLB: Title V, Part A, Innovative Education Strategies	0.30	0.30
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	1.22	1.22
5640	Medi-Cal Billing Option	397,688.20	397,688.20
5810	Other Federal	(0.90)	(0.90)
6091	Cal-SAFE Academic and Supportive Services	61,726.75	61,726.75
6092	Cal-SAFE Child Care and Development Services	38,646.23	38,646.23
6240	Healthy Start: Planning Grants and Operational Grants	(0.88)	(0.88)
6250	Early Mental Health Initiative (EMHI) (Department of Mental Health)	(4.67)	(4.67)
6258	Physical Education Teacher Incentive Grants	16,574.69	16,574.69
6285	Community-Based English Tutoring	127,415.83	127,415.83
6286	English Language Acquisition Program, Teacher Training & Student ,	16,327.52	16,327.52
6296	Calif. Public School Library Act of 1998	3,855.08	3,855.08
6300	Lottery: Instructional Materials	0.03	0.03
6377	Career Technical Education Equipment and Supplies	2,755.25	2,755.25
6405	School Safety & Violence Prevention, Grades 8-12	368,675.63	368,675.63
6500	Special Education	23,113.00	23,113.00
6575	High-Risk Youth and Public Safety Program (06-07)	(0.30)	(0.30)
6650	Tobacco-Use Prevention Education: Discretionary District Grants	(1.39)	(1.39)
6660	Tobacco-Use Prevention Education: Elementary Grades 4-8	(1.00)	(1.00)
6670	Tobacco-Use Prevention Education: Grades Nine through Twelve	(1.12)	(1.12)
6760	Arts and Music Block Grant	212,901.38	212,901.38
6761	Arts, Music, and Physical Education Supplies and Equipment	866,631.67	866,631.67
7010	Agricultural Vocational Incentive Grants	0.01	0.01
7018	Arts Education Partnership Grants (05/06)	0.05	0.05
7055	CAHSEE Intensive Instruction and Services	192,492.16	192,492.16
7056	CAHSEE Individual Intervention Materials	10,119.00	10,119.00
7080	Supplemental School Counseling Program	275,221.51	275,221.51
7120	Education Technology: Staff Development	0.57	0.57
7140	Gifted & Talented Education (GATE)	4,588.87	4,588.87
7156	Instructional Materials Realignment, IMFRP (AB 1781)	245,210.06	245,210.06
7158	Instructional Materials - Williams Case	233.58	233.58
7170	Instructional Material: Braille & Large Print	1,306.38	1,306.38
7220	Partnership Academies Program	(1.84)	(1.84)
7250	School Based Coordination Program (SBCP)	1,308,282.58	1,308,282.58
7271	California Peer Assistance & Review Program for Teacher (CPARP)	70,375.54	70,375.54
7286	International Baccalaureate (IB) Program: Staff Development & Start	(0.60)	(0.60)
7294	Staff Development: Mathematics and Reading (AB 466)	42,964.43	42,964.43
7325	Staff Development: Administrator Training	(0.35)	(0.35)

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
7370	Supplementary Programs: Specialized Secondary	0.43	0.43
7375	Tenth Grade Counseling (04/05)	1.46	1.46
7390	Pupil Retention Block Grant	273,653.07	273,653.07
7394	Targeted Instructional Improvement Block Grant	0.10	0.10
7395	School and Library Improvement Block Grant	30,411.98	30,411.98
7396	Discretionary Block Grant - School Site	427,324.96	427,324.96
7397	Discretionary Block Grant - School District	5,547.23	5,547.23
7398	Instructional Materials, Library Materials and Education Technology	82,721.08	82,721.08
7400	Quality Education Investment Act	0.06	0.06
7810	Other State	(0.31)	(0.31)
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	359,053.31	359,053.31
9010	Other Local	100,148.24	100,148.24
Total, Legally Restricted Balance		5,565,956.29	5,565,955.90