

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION



DATE: June 21, 2007
TO: Board of Trustees
FROM: Patricia Godfrey, Ed.D.
SUBJECT: 2007/2008 BUDGET

Attached to this memo is the proposed budget for the upcoming 2007/2008 year. The budget development process this year included Educational Services' review of site categorical budgets. Budget requests have been reviewed for reasonableness by the Business staff. Budget Updates at Board meetings have shared financial information as applicable.

On June 26th the Board is requested to approve the proposed budget for the upcoming 2007/08 year. The budget reflects assumptions related to the Governor's "May Revision" and District priorities will require adjustments after the State Budget is approved. Subsequent to the release of the Governor's May Revision, Sacramento realized there was a \$364 million income shortfall in the "May Revision". The Assembly and Senate Subcommittees developed their own proposals, deliberation continues, differences to be worked out, and the final State budget hopefully approved by the July 1st constitutional deadline.

The "Estimated Actuals" financial information for 2006/07 for all the funds is just that, 'estimates'. Business Services staff will spend the next two months reviewing actual income and expenditures for all programs and accounts, processing financial transactions regarding accounts payables and receivables for the 2006/07 financial year, and working closely with other departments in an effort to ensure all income and expenditures are properly reflected for the 2006/2007 year. Actual balances for all funds will be adjusted after all financial entries are completed in August. Income and expenditure adjustments reflecting Governor and legislative proposals have been included in 2007/08 if there is a degree of reasonableness of approval.

In early September 2007 the final financial information for District accounts for the 2006/07 year will be presented along with details of the State's adopted budget. In the Fall staff will bring to the Board's attention any major changes in restricted program funding, or unrestricted funding, that affect the District's budget after the State legislature and Governor approve the State Budget.

Attachments

FULLERTON SCHOOL DISTRICT

2007/08 Annual Budget

Board of Trustees

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Linda Caillet, Ed.D., Assistant Superintendent, Educational Services
Patricia Godfrey, Ed.D., Assistant Superintendent, Business Services
Mark Douglas, Assistant Superintendent, Personnel Services

Community of Fullerton



Board of Trustees

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Linda Caillet, Ed.D.
Assistant Superintendent
Educational Services

Patricia Godfrey, Ed.D.
Assistant Superintendent
Business Services

Mark Douglas
Assistant Superintendent
Personnel Services

DISTRICT ADMINISTRATION

The Fullerton School District, located in North Orange County, is recognized for its commitment to excellence. The District traces its history back to 1888 when it was initially established as the Fullerton Elementary School District. Parts of the District were taken from the Orangethorpe, Placentia, and Anaheim school districts which were then a part of Los Angeles County. The first school was opened in September 1888 in a small building on Commonwealth Avenue. The first teacher was Edwin Clark who had been previously employed as a teacher in Anaheim. The average daily attendance during the first year was about 40 pupils. Prior to the opening of the first school, children in Fullerton attended Orangethorpe School. The District has been officially known as the Fullerton School District for many years.



Fullerton School District is proud of its dedicated employees who are the heart of the District. Approximately 738 employees are certificated by the State of California as teachers, principals, counselors, nurses, and other administrators. Another 714 employees are classified employees, with occupations such as secretaries, clerical assistants, account clerks, custodians, bus drivers, managers, mechanics, maintenance and grounds staff, food service workers, and instructional aides. All District staff members focus on providing and supporting exemplary educational programs to serve our students.

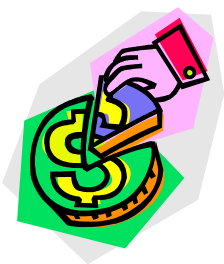
The District's five-member governing board sets the direction of the District through formulation of the District's policies and the adoption of annual goals and objectives, which reflect the priorities of the community and the Board. Decisions on how the District's funds are spent are made by the Board of Trustees, and budget priorities each year reflect the Board's ongoing deliberations on the many program and facility needs facing the District.

The Superintendent is the chief administrator responsible for every aspect of the Fullerton School District's operation, including instructional programs, business and personnel functions, oversight of student testing and progress, and other support functions. The administrative staff, under the leadership of the Superintendent, includes:

- The Assistant Superintendent of Educational Services (ES) is responsible for overall leadership, coordination, supervision and evaluation of programs and services consistent with the established goals and objectives of the Board of Trustees and the requirements and regulations of State and Federal codes. The work of the ES department

includes: curriculum and instruction, assessment and accountability, special programs and services, and staff development services. Department activities include but are not limited to: curriculum alignment and development, instructional staff training, instructional strategies and materials selection/ordering and training, visual and performing arts, Gifted and Talented Education, English Learner programs and services, limited English learners programs and services, technology infusion, and State and Federal categorical programs and grants. The Assistant Superintendent of Educational Services studies, interprets, plans for and implements instructional legislated directives and the resulting mandates from the California Department of Education, provides principal and teacher direction, and ensures support for Educational Services projects throughout the District and within the community.

- o The Assistant Superintendent of Business Services utilizes available resources to direct the various Business Services' departments which support the educational programs of the District. These departments/operations include: Risk Management, Facilities, Maintenance, Grounds and Custodial Services, Food Services, Transportation Services, and the Print Shop. The responsibilities of the position include budgeting, financial analysis and reporting, negotiating with investment bankers and residential developers, varied debt issuances, accounting for all income and expenditures of the District, payroll management, purchasing and warehousing, food services, maintenance and operations, transportation services, facilities master planning, modernization and construction of new school facilities, managing the District's Property & Liability program and supporting District printing needs.



- o The Assistant Superintendent of Personnel Services is responsible for the overall coordination and administration of Certificated and Classified Personnel, Student Support Services, Child Welfare and Attendance, Preschool and Child Day Care, teacher credentialing, induction and BTSA, evaluation and discipline of certificated, classified, and management staff, and Workers' Compensation. Responsibilities include employment of management, certificated and classified personnel, negotiations with employee bargaining units, personnel policies and procedures, employer/employee relations, special education and health support services, child welfare and attendance services, substance abuse and violence prevention programs, and Workers' Compensation. The Director of Classified Personnel administers the policies of the Personnel Commission.

Fullerton School District's administrative staff is a group of highly qualified individuals who are dedicated to providing the best possible educational opportunities for the students of our District.

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FULLERTON SCHOOL DISTRICT SUPERINTENDENT'S MESSAGE

Greetings!

The 2006/2007 School Year has been a busy and extremely productive one for the Fullerton School District. The District's main focus this year was on continued academic excellence for all of its students! Efforts of all District employees were to provide instruction and support to the almost 14,000 students and this remained the focus throughout the year.

One of the important responsibilities of the Superintendent and the Board of Trustees of a school district is overseeing the prudent fiscal management of the budget. This includes both the General and other Funds. In the Fullerton School District, the operating budget for upcoming 2007/2008 is \$108.5 million General Fund and approximately \$20.8 million for all other funds.



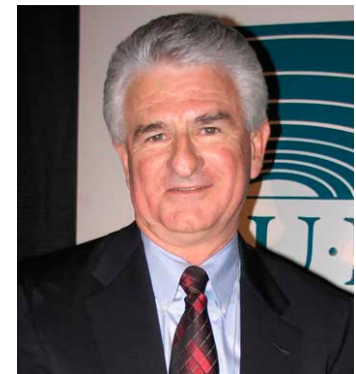
School districts must plan their budgets to support the goals established not only locally by their Board of Trustees and District staff, but, ever increasingly by the State and Federal Government. Current and projected facility needs are under constant review. Fortunately, the Fullerton School District successfully passed the Bond Measure CC in March of 2002 with the overwhelming support from the citizens of Fullerton. Recent bond improvement completed projects include new intrusion alarm systems at sixteen schools and multipurpose room upgrades at ten of our sites.

With the decision to switch from Edusoft to Data Director as the District student assessment program, District staff are able to continue to collaborate weekly, analyze data, and assess student needs to ensure academic achievement for all students. This switch also aligns with the student assessment program that the Fullerton Joint Union High School District uses since it is the same system thus allowing for a smooth transition of student assessment data as students promote into the ninth grade.

Fullerton School District has raised its Academic Performance Index (API) score by 70 points over the past five years and the API growth for 2006 surpassed that of the State by 13 points. The District's one-year gain of 24 points in 2006 exceeded gains of all other districts serving K-8 students throughout Orange County. Over the past five years, District schools have collectively gained over 1,335 API points. Fullerton School District also exceeded the Annual Measurable Objectives (AMO's) established through the No Child Left Behind Act in all content areas and all District subgroups showed significant gains in both English Language Arts and Mathematics on the California Standards Test. Many celebrations took place regarding this tremendous growth in State testing scores.

Continued partnerships with California State University, Fullerton, Pepperdine University, and Orange County Department of Education allow additional opportunities for certificated staff for teacher professional growth and academic achievement. Fullerton School District staff have been very successful in applying for competitive grants allowing for additional funding to be rewarded to the District, which allows for increases in learning opportunities for students and provides after school programs for students to receive help with homework and additional academic support in a safe environment.

An innovative Laptops for Learning Program, implemented for the 2004/2005 school year continues to place laptops in the hands of students for 24/7 learning to prepare them for the 21st Century. Raymond School received the 2006/2007 State Title I Academic Achievement Award which recognizes Title I schools that exceeded their Adequate Yearly Progress (AYP) for two or more years or significantly close the achievement gap and also doubled their Academic Performance Index (API) growth target for two consecutive years.



Tony Anderson
Chief
Information Officer

It is because of the stewardship of an exemplary Business staff and conscientious Board of Trustees that the Fullerton School District has been able to, and will continue to, meet the many challenging and

ongoing fiscal demands. Dr. Patricia Godfrey, Assistant Superintendent of Business Services, and her staff have provided the insightful leadership necessary to keep the District fiscally sound. I would like to express my sincere thanks to her and to her very capable staff for meeting the budgetary challenges with foresight and focus.



I refer the reader to the District Highlights section of this Board Budget report for a summary of some of our District's accomplishments for the 2006/2007 School Year. Fullerton School District continues to place student learning and academic achievement at its highest priority and our schools continue to excel.

Sincerely,

A handwritten signature in black ink that reads "Cameron M. McCune".

Cameron M. McCune, Ed.D.
Superintendent

ACKNOWLEDGEMENT

The Fullerton School District Budget for 2007/2008 is the result of many, many hours of discussion and labor by the Board of Trustees, employees, involved community members, school site personnel, administrative staff and, in particular, the staff in the Business Services Department.

Recognition for the data contained in this document is due the members of the Business Services staff. In particular, Becky Silva, Accounting Supervisor, Rachel Grantham, Financial Analyst, Debbie Hjorth, Senior Secretary, Dave Reed, Account Clerk III and the Business Services staff. Under Becky's and Rachel's leadership the complex process of estimating actual 2006/2007 income and expenditures has been completed, as was projecting 2007/2008 revenue and expenditures. Thanks are due Kathy Ikola for her work on the Highlights section of this document.

The quality of Fullerton School District's educational programs is supported by the skill and commitment of these dedicated individuals.

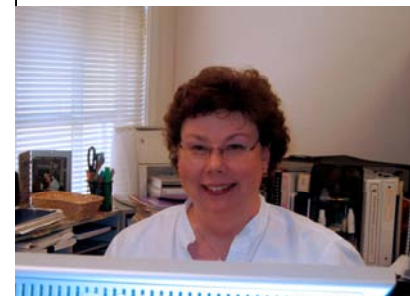
Patricia Godfrey, Ed.D.
Assistant Superintendent
Business Services



Becky Silva
Accounting Supervisor



Dave Reed
Account Clerk III



Debbie Hjorth
Senior Secretary

2007/2008 from a Business Services Perspective:

The State budget for 2006/07, reflecting a strong State economy, was a good one for K – 12 education. There was money for equalization funding, to ensure no Revenue Limit deficit, and for new one-time and ongoing instructional program.. These gains in K – 12 funding and instructional programs provided a temporary reprieve to District financial challenges in recent years, which had required the convening of several years Budget Advisory Committees years to review District's budgets and evaluate priorities, with resulting recommendations to the Superintendent and Board of Trustees of ways to increase General Fund income and decrease General Fund expenses.

An important Budget Committee idea, approved by the Board of Trustees in Spring 2006, was to allocate 85% of new unrestricted income on employee Total Compensation, with the remaining 15% to apply towards reducing ongoing General Fund deficit spending and possibly for program enhancement. This idea can work well in years of increasing student enrollment. The Fullerton School District, however, approaches in 2007/08 its third year of declining student enrollment, with continuing declines projected for the next several years. The concept of allocating 85% should be reviewed in light of declining enrollment and smaller COLAs for the next few years, since this will play an integral role in collective bargaining negotiations.

An attendance boundary committee is intended in 2007/08 to study school attendance boundaries in order to ensure facilities are available in geographic areas of student enrollment demands with minimal additional facility costs. Employee health and welfare premiums are anticipated to continually increase at possibly 10% annually. This 10% increase is much higher than the historical and anticipated Cost of Living Adjustments (COLAs) that will be received to fund K – 12 education. A major challenge for the next new years will be to identify ways to maximize outcomes in student learning while minimizing additional support costs.

Late last year the National Education Association released its Ranking and Estimates report which projects that California will be ranked 30th in spending per student in 2005/06. The report estimates that California's



**Dr. Patricia Godfrey
Assistant Superintendent
Business Services**

expenditures per student will be approximately \$8,205, compared to the national average of \$9,022 (a gap of \$817 per student), and that gap may be widening. This 10% funding shortfall makes it extremely difficult for California to be a leader in preparing its public school student to take their place in California's and the nation's workforces.



In the Workers' Compensation area, a positive impact from State legislation a few years ago reduced payments to medical service providers, and thus reduced the cost to General, Child Care and Food Services funded programs for Workers' Compensation claims payments.

In recent years, even when the State halted payments of Mandated Costs reimbursement claims, the District continued to file the claims in expectation that the State would need to honor its financial Mandates obligations. Over \$3 million was received in 2006/07 from retroactive payments. It is important the District continue filing these claims for the next time Sacramento allocates funds to pay mandated cost reimbursement claims.

The District needs to develop a long-range plan to deal with GASB 45 (future retiree medical benefit costs). A recently completed actuarial study projected the District' GASB 45 liability at \$14 million. In 2006/07 the Board took a step forward to address this GASB 45 obligation by establishing an Irrevocable Trust (Fund 20/71) funded by \$2.2 million.

On a going-forward basis, there is the need to closely monitor the income collections for the Laptop 1:1 program to ensure sufficient funds are received from external resources to cover the annual lease purchase payments and insurance costs. Towards the end of 2006/07 there was the need to send additional reminder notices to parents delinquent in their payments, with the potential to send those remaining unpaid to “collections” in early July 2007.

Remaining Measure CC Series B funds will be used for renovation projects in the 2007/08 year. Because there will be insufficient remaining Measure CC funds for the projects planned, District Deferred Maintenance funds will be used to supplement the Measure CC funding in order to accomplish the projects. These final Measure CC projects include upgrades to classroom countertops (Grades K – 6), upgrade of exterior security lighting at all school campuses, renovation of Kindergarten restrooms, and expansion of the administrative and kitchen areas at Beechwood School.

In order to operate the District and meet financial commitments, the Board of Trustees is asked to approve the 2007/08 budget on June 26, 2007. After the Legislature and Governor approve the State and Education budgets for the 2007/08 year, the Business staff will report back to the Board about changes required to align current District budget assumptions with the State budget.



2007/2008 from an Educational Services Perspective:

The focus of Educational Services encompasses the overall leadership, coordination, supervision and evaluation of student learning. This includes the alignment, development and implementation of standards-based curriculum, instructional strategies, instructional materials, and the assessment and accountability of all components. In addition, we train instructional staff in all related areas, plan and facilitate principal meetings, and provide model lessons and on-site coaching for teachers and principals. Oversight of State and Federal programs and services brings the monitoring of numerous and complex requirements and the management of large budgets.

Some of the work critical to the advancement of student learning for 2007/08 includes the following:

- Implement personalized coaching model for principals to hone instructional leadership skills
- Move FSD to a 4-tier Response to Intervention (Rtl) model
- Develop cohorts in conjunction with FJUHSD to track student progress longitudinally via Data Director
- Work with Action Learning Systems (ALS) to better align Benchmarks with State Blueprints and resulting pacing guides
- Refine the revised K-6 report card
- Implement the new science adoption
- Continue to focus on full implementation of systematic English Language Learner programs and services
- Pilot and recommend new mathematics materials
- Pilot a new health/wellness curriculum K-6
- Expand training for greater implementation of CA Math/Science Program (CaMSP) grant



**Dr. Linda Caillet
Associate
Superintendent
Educational
Services**

- Provide support to all teachers in the use of digital learning for instructional purposes
- Expand the Arts LAB program via full availability of two Arts LAB buses and creative scheduling
- Create a new Music LAB bus to promote instrumental music among all students
- Expand the Children’s Art Museum and Creativity Center opportunities across the District
- Provide continued training to teachers in data analysis for the purpose of planning classroom instruction
- Provide continued support to site in planning and implementing Professional Learning Communities

Due to the every third year reselection of teachers on special assignment, the retirement of the director and the promotion of two coordinators, we have 5 teacher openings, one director and two coordinator positions to fill this summer.

Next year promises to be another very busy year for those of us in Educational Services. Throughout our work, we never lose sight of our passion, ensuring that students of the Fullerton School District experience the best learning environments, standards-based curriculum, trained staff, quality materials, and support personnel we can offer. Our goal is every child succeeding as a learner!



2007/2008 from a Personnel/Human Resources Perspective:

The 2007/08 school year will offer a number of difficult situations in refining personnel needs for the Fullerton School District. These variances will have a number of major impacts upon the budgeting process.

Classified Personnel: The District will have the potential for a number of significant impacts related to hiring for Parent-Paid Preschool and Child Care. One of the grants that has funded these programs in the past has been discontinued, and the prospect of its renewal will not be solidified until the fall. The number of instructional aides needed by Special Education services is always difficult to determine from year to year. Custodial positions may be reduced if the light / heaving cleaning schedule is expanded and continuation of Fisler K-8. Classified contract also limits flexibility in meeting the needs of children in a day care program, and cost containment is difficult.



Certificated Personnel: Declining enrollment has hit Fullerton full force now. The District was a good year or two behind the trend in magnitude, but we now match the County average of 2-3%. This will require notable reductions in certificated positions for 2007/2008. The target is estimated to be a reduction of 12 teachers. With the exceptions of Beechwood, Laguna Road, and Fisler schools, the sites will be reducing staff.

Health and welfare costs continue to grow with very few options for reduction. Employees who have not been educated on the costs or general make-up of those benefits have come to expect a benefit that far exceeds what the private sector offers. At the current rate, a large portion of the new State funding coming to the District will be utilized just to maintain health services.

California struggles to meet the State and Federal mandates of “No Child Left Behind” and the Williams’ litigation. Teachers and aides will need to be certified as highly qualified in order to work with special needs students, English Language Learners, and students of schools receiving State or Federal funds.

Staff development in the District has become a very complicated concern due to the numerous requirements for new teachers, induction credential requirements, and ongoing instructional development. Teachers are being pulled from the classroom numerous times throughout the year with limited substitutes available. Coordination of services will be a requirement not a luxury.



FULLERTON SCHOOL DISTRICT

GREAT SCHOOLS, SUCCESSFUL KIDS

2006/2007 DISTRICT GOALS

- I. Increase Achievement for All Students
 - a. Provide instructional support to all schools, especially those with high levels of under-performing students.
 - b. Implement systematic ELD instruction Districtwide.
 - c. Use assessment data regularly to make instructional choices.
- II. Enhance Education for All Students and Staff
 - a. Continue implementation of professional learning communities (PLCs).
 - b. Ensure focused instructional leadership at each site.
 - c. Integrate appropriate technology into the curriculum.
 - d. Celebrate staff commitment to learning.

2006/2007 DISTRICT HIGHLIGHTS

- Thank you to **District staff, school site teachers and staff** for a great 2006/07 School Year!
- 71 new **Certificated** employees (this includes teachers and management) and 221 new **Classified** employees (this includes playground supervisors and substitutes) were hired throughout the year for the 2006/2007 School Year.
- New school site administrators were hired – **Julie Graham** as Principal of **Commonwealth School**; **Robert Johnson** as Principal of **Golden Hill School**; **Dr. Mathew Barnett** as Principal of **Nicolas Junior High School**; **Sherry Dustin** as Principal of **Parks Junior High School**; and **Marcy Chant** as Assistant Principal of **Orangethorpe School**.



- **Susan Fendell** retired in July and then returned as Principal of **Acacia School** when **Teddi Vallejo** moved to the District Office as a Principal on Special Assignment.
- **Dr. Robert Hobson** retired in August and **Allan Waterman** assumed the role of **Director of Administrative Services**.
- **Becky D'Arrigo** became the **Coordinator** in the **Educational Services Department**.
- **Sam Ricchio** assumed the position of **Assistant Director of Information Services**.
- **Dr. Patricia Godfrey, Dr. Kit Dameron,** and **Allan Waterman** will retire at the end of June 2007.
- **Tony Anderson** became the **Chief Information Officer**.
- **Dr. Linda Caillet** was promoted to **Associate Superintendent, Educational Services**.
- **Billie Holt** retired as the **Director of Development** and **Hilda Sugarman** assumed the role of **Acting Director** for the **Fullerton Excellence in Education**.
- **Professional Learning Communities** remained the focus for collaboration within grade levels and between grade levels with emphasis on student learning and achievement centered around four questions:
 - What do we expect students to learn?
 - How will we know when they have learned it?
 - How will we respond when they don't learn?
 - How will we respond when they already know it?
- Vision for improved technological literacy for all student focusing on maximizing standards-based achievement and ensuring reading, writing, scientific, and technological literacy for each student was also a focus of the year.
- **Successful Summer Programs** were held which included **Summer Camp, Special Education Summer School, Summer School of the Arts** and the **Extended Year Intervention/Regular Education Summer School Program**
- **Bond Measure CC** completed projects included new tackboard in classrooms at **Acacia** and **Pacific Drive Schools**; new intrusion alarm systems at **Acacia, Beechwood, Commonwealth, Fern Drive, Golden Hill, Hermosa Drive, Laguna Road, Maple, Orangethorpe, Pacific Drive, Raymond, Rolling Hills, Sunset Lane,** and **Valencia Park**



Schools as well as **Ladera Vista** and **Parks Junior High Schools**; and multipurpose room upgrades at **Commonwealth, Fern Drive, Golden Hill, Hermosa Drive, Orangethorpe, Raymond, and Valencia Park Schools** as well as at **Ladera Vista** and **Nicolas Junior High Schools**. Perimeter fencing was also installed at **Richman School**.

- **Above and Beyond Awards and Board Recognitions** were presented throughout the school year to individuals who consistently perform above and beyond what is expected.
- **District Administrators** and **Teachers** attended the Computer Using Educators (CUE) Conference.
- Emergency Disaster Drills for fire, earthquake, and lockdown were held at school sites.
- **Fullerton School District** schools continued before- or after-school intervention programs for students who need additional help in reading or math.
- **Fullerton School District** schools celebrated **Red Ribbon Week**.
- Several schools had API scores that surpassed the 800 mark, with three schools, **Laguna Road, Beechwood, and Fisler Schools**, scoring above 900.
- **Fall** and/or **Spring Carnivals** and/or **Harvest Festivals** were held throughout the District at sites that include **Pacific Drive, Laguna Road, Woodcrest, Raymond, Fern Drive, Richman, and Sunset Lane Schools**.
- **Minard Duncan** was elected to serve as **Board of Trustees President**.
- The Annual Districtwide **Spelling Bee** was held once again in the **Fullerton City Hall Council Chambers**. Fourth, fifth, sixth, seventh, and eighth grade level winners from each school’s spelling bee challenged each other to determine the single Districtwide winner for each grade level. Districtwide **Spelling Bee** winners were as follows: **4th grade: Joelle Chung**, Acacia School; **5th grade: Two winners – a tie was declared - Tasha Rebensdorf**, Richman School, and **Jinny Yoo**, Rolling Hills School; **6th grade: Douglas Lee**, Beechwood School; **7th grade: Erin Kim**, D. Russell Parks Junior High School; and **8th grade: Albert Young**, D. Russell Parks Junior High School. The 6th, 7th, and 8th grade winners advanced to the County Level Spelling Bee. **Ellen Ballard, Board Member**, was the “caller” and **Kathy Ikola, Assistant Principal of the District Office**, **Chris Blum, Teacher on Special Assignment**, and **Allan Waterman, Director of Administrative Services** served as judges. **Estella Grimm, Assistant Principal of Richman School**, and **Marcy Chant,**



Assistant Principal of Orangethorpe School, served as coordinators for this year's **Spelling Bee**. The **Spelling Bee** was televised live on **Adelphia Cable Channel 3** with additional broadcasts at later dates. Parents of participating students, principals, community members, **Fullerton School District Board** members, and District personnel attended this annual demonstration of spelling skills.

- **Fullerton School District** schools celebrated **Dr. Seuss' Birthday** and **Read Across America** on March 2.
- **"Day of the Reader"** was celebrated at **Laguna Road School**.
- Annual **Pancake Breakfasts** were held at several school sites including **Fisler, Laguna Road, and Orangethorpe Schools**.
- **Fullerton School District** celebrated its **"Teachers of the Year"**. The **2006-2007 "Teachers of the Year"** were: **Kim Brewer**, Acacia School; **Shelley Revere**, Beechwood School; **Elizabeth Zoellner**, Commonwealth School; **Debbie Ronstadt**, Fern Drive School; **Penny Endicott**, Robert C. Fisler School; **Kenni Blossom**, Golden Hill School; **Pamela Zinnel**, Hermosa Drive School; **Kelley Crowley**, Ladera Vista Junior High School; **Loryn Lawson**, Laguna Road School; **Margarita O'Donnell**, Maple School; **Cynthia Rohdenburg**, Nicolas Junior High School; **Darlene Waters**, Orangethorpe School; **Arloa Moore**, Pacific Drive School; **Karen Gaither**, D. Russell Parks Junior High School; **Mark Jacobs**, Raymond School; **Aeri Oh**, Richman School; **Maria Saqr**, Rolling Hills School; **Andi Swain**, Sunset Lane School; **Christy Medlin**, Valencia Park School and **Sonja Zebot**, Woodcrest School.
- **Margie O'Donnell, Maple School**, was named **Teacher of the Year** for the **Fullerton School District** at the annual **FETA Retirees, Teacher of the Year, and Service Years Banquet** held in June.
- School sites participated in **FIES' Christmas Clearinghouse**.



- **Fullerton Collaborative** active throughout the year with **Pam Keller** as the Executive Director.



- Several school sites including **Sunset Lane, Hermosa Drive, Orangethorpe, Golden Hill, Fisler, Rolling Hills, Maple, Raymond, Fern Drive, and Commonwealth Schools** held **Bike Rodeo's** for 4th grade students.
- **Hermosa Drive School** held **Young Author's Celebrations**.
- **FSD All the Arts Foundation** held its thirteenth annual "**Artists' Pin Auction.**" Funds raised at this auction were used to sustain and expand the Fullerton School District's award winning arts program, "**All the Arts for All the Kids.**" This program provides instruction in music, visual art, dance, and theatre by expert professionals to more than 10,500 elementary school children within the District.
- **Fullerton Education Foundation** funded **Star Power Grants** to classroom teachers totaling over \$18,000.
- **100th Day of School** Celebrations were held throughout the District.



- **Concerts on the Green** were held at several school sites.
- **Volunteer Teas** honoring and thanking parent volunteers were held throughout the District schools.
- **Variety Shows** were held throughout the District by various school sites.
- **Carol Kerns** was named **CSEA Employee of the Year** at the CSEA annual banquet held in May.
- **Science Fairs** and **Assemblies** held throughout the District.
- **Golden Hill School** held a **Science Expo** for grades K-3.
- **Jog-A-Thons** held at **Golden Hill School, Sunset Lane School, and Pacific Drive School** as well at several other school sites.
- **Jump Rope for Heart** held at **Laguna Road School, Fern Drive School, Maple School, and Woodcrest School.**
- **Fullerton Education Foundation** held its **Sixth Annual Putting Tournament** fundraiser to support next year's "Star Power" teacher grants.
- **Ladera Vista Junior High School** presented **Dinner Theater.**
- The fifth **Boys Conference** was held in collaboration with **Raytheon Systems Co., Beckman Coulter, Inc., and Southern California College of Optometry.** The fifth **Girls Conference** was also held in collaboration with **Raytheon Systems Co., Beckman Coulter, Inc., and Southern California College of Optometry.**
- **Fullerton School District** students, through the courtesy of the **Assistance League of Fullerton (ALF)**, participated in vision screening. ALF makes a commitment each year to the Fullerton community to help the **Fullerton School District** nurses meet the California Education Code mandate for vision screening.
- **Fullerton School District** students participated in the **Fourth District PTA Reflections Program.**
- Representatives from the **Maple Alumnae Committee, Bobby Melendez** and **Kitty Jaramillo** presented **Maple School Principal Glenda Thompson** with a check for **Maple School** activities.
- Partnerships continued with **Raytheon, Hydraflow, CSUF, UCI, Rotary, Lions, Century 21 Discovery, Fullerton Community Bank, CSUF,** just to name a few.



- **Laguna Road School’s “Save our School Foundation”** held another very successful Golf Tournament and Spring Carnival.
- **Science Advocacy Council** continued to be active in promoting hands-on science education for the students of the **Fullerton School District**.
- **Day of the Teacher** was celebrated on May 9th.
- **Classified Employees Week** was held the week of May 20th.
- The **Daughters of the American Revolution (DAR) American History Contest’s** topic was “Jamestown Colony is Settled.” A total of 591 **Fullerton School District** students participated in this writing contest. First place winners of the **Mojave Chapter, 2005-2006 DAR American History Essay Contest** were as follows: **Grade 5: Noah Cho, Laguna Road School; Grade 6: Eleanor Nunez, Raymond School; Grade 7: Emily Colicchio, Nicolas Junior High School; and Grade 8: Cathleen Buzan, Beechwood School.** Eleanor Nunez’ essay won for **DAR District XII of Orange County** for **sixth grade** and advanced to the State level.
- **Fullerton Excellence in Education Foundation** founded by parents and community members to support technology in all **FSD** schools and provide needed resources for the children of **Fullerton School District**.
- **Raymond School** received the 2006-2007 State Title I Academic Achievement Award, which recognizes Title I schools that exceeded their Adequate Yearly Progress (AYP) for two or more years or significantly close the achievement gap and also doubled their Academic Performance Index (API) growth target for two consecutive years.
- **Golden Hill School** held **Right to Read Days**.
- **Beechwood School** was nominated as a **National Blue Ribbon School**.



- The **School Readiness Center** of the **Fullerton School District**, in conjunction with the Fullerton Parks and Recreation Department and other local community agencies, worked together to provide information on services that they provide to families and their children during its 3rd annual “**School Ready Child**” **Safe and Healthy Fair.**” This event focused on having children safe and healthy because “Every child is a H.E.R.O. – Healthy, Educated, Ready for school, One of a kind.”

- **Laguna Road School** fifth grader **Clayton Mohler** won first place in the **Downey Savings Banking Basics Program.** **Clayton** received \$2,500 and **Laguna Road** received \$7,500. Second-place winner **Rachel Chae, Sunset Lane School,** won a \$1,500 five-year Certificate of Deposit, third place and a \$1,000 CD went to **Keith Payumo, Pacific Drive School.** These two winners also earned \$5,000 donations from the bank for each of their school sites. In addition, ten students received honorable mentions and were given \$100 Passbook Savings Accounts. This contest marked the first year **Downey Savings** partnered with the **Fullerton School District** to bring the program to fifth graders.



- The **All the Arts for All the Kids Foundation** honored **Dr. Cameron McCune** at the 4th Annual **Give Your Hearts to the Arts** fundraising event sponsored. Featured artists had their artistic creations on sale prior to the lunch and a generous portion of each artist’s sales directly supported arts in the **Fullerton School District** schools. A special awards presentation was held recognizing **Dr. McCune** for his leadership and vision in the area of the arts.
- **Hermosa Drive School** won the **Golden Bell Award** from the California School Boards Association (CSBA) for its LEARN-SERVE-ACHIEVE Program. This program is a reflective, standards-based academic component of the K-6 curriculum for the **Hermosa Drive** students. CSBA recognized **Hermosa Drive’s** excellence in education by recognizing its program.
- **Fullerton Excellence in Education Foundation** founded by parents and community members to support technology in all **FSD** schools and provide needed resources for the children of **Fullerton School District.**

- The **Wilson W. Phelps Foundation** awarded six **Fullerton School District** school sites grants totaling \$148,912. The grant recipients were as follows: \$9,100 to **Fern Drive School** for its Mind & Music Program for 5th grade; \$24,023 to **Ladera Vista Junior High School** for upgrading of ten teacher computers and electronic pedometers for its Health Education Program; \$34,072 to **Laguna Road School** for a mobile laptop cart and its recycling program; \$56,808 to **D. Russell Parks Junior High School** for iMac computers for its Computer Application Classroom as well as fifty microscopes; \$21,947 to **Richman School** for document cameras and projectors for grades 4-6; and \$2,962 to **Valencia Park School** for a Smart Board and pro scanner for a 6th grade math and science teacher.



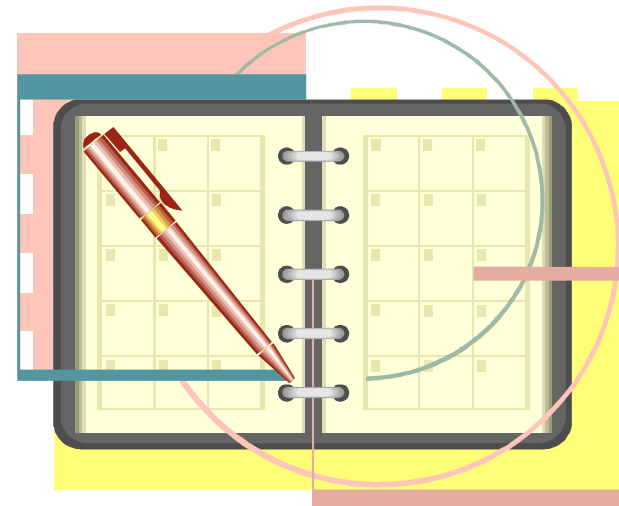
FULLERTON SCHOOL DISTRICT 2007/2008 BUDGET CALENDAR

2006

- June 27 06/07 Adopted Budget approved by Board
- September 5 05/06 Unaudited Actuals approved by Board
- December 12 06/07 First Interim Report approved to Board

2007

- January 10 Governor's proposed 07/08 Budget was announced
- January 10 Governor's proposed 07/08 budget highlights
- January 16 School Services Workshop on proposed State 07/08 budget
- Jan-Apr Review 07/08 growth facilities needs; enrollment projections
- Jan-Apr Review site staffing needs
- Jan-Apr Develop/Review 07/08 budget assumptions
- March 13 Regular Board Meeting; 2nd Interim Report approved by Board
- March 15 Deadline for notification to certificated staff of intent to layoff
- March 19 Circulate and process 07/08 budget planning documents
- Mar-May Projection of salary and benefit costs for 07/08
- April 2 Budget Documents due back in Business Office



- April 16 Business distributes previous budget documents for review and resubmission
- April 23 Budget documents due to Business Office with any final changes and/or requests
- Apr/May Review 06/07 budgets for unused appropriation balances
- Apr/May Assistant Superintendent and/or Superintendent reviews budgets with department heads/principals
- May 15 Governor's "May Revise" 07/08 budget; finalize District Budget Assumptions
- May 1-June 15 Finalize budget document
- June 21 Board receives Proposed Budget
- June 22 Budget available for public inspection
- June 26 Regular Board Meeting; Public Hearing; Adopt Budget



CHART OF ACCOUNTS

One of the unique features of governmental fund accounting is the use of budgetary accounts, which typically are not used in commercial accounting. The revenue and expenditure accounts are the "real" or "actual" accounts: These accounts represent the actual activity of the fund. In contrast, the budgetary accounts are projections. These accounts show how much is estimated to be spent or received from each revenue source during a given period of time to carry out the District's goals. When the estimated revenues equal the estimated expenditures, the budget is considered "in balance".

Budgetary accounts have two purposes:

- 1) **To record the estimated revenues of a fund, by source and amount.** The subsequent recording of actual revenues allows for a comparison of actual revenues to the estimated revenues.
- 2) **To record appropriations which set limits on the expenditure levels.** The subsequent recording of actual expenditures allows a comparison of actual expenditures to the amounts which have been appropriated.

Revenues

Revenues and other financial resources must be classified by fund and source. These sources are classified in this manner in order to produce information in a form that is useful for: (1) preparing and analyzing the budget, (2) controlling revenues, (3) preparing financial statements, and (4) preparing financial statistics. Districts are required to classify sources by major source classifications.

The major classifications of revenues, by source, are as follows:

Revenue Limit Sources - Revenue derived directly from secured and unsecured roll taxes, prior year taxes, tax relief subventions, supplemental taxes, penalties and interest from delinquent taxes, and the State principal apportionment.

Federal Revenue Sources - Revenue allocated from the Federal government for which the State or any other agency may serve as the distributing agency. These revenues are for specific categorical programs designed to supplement the

regular educational programs of the District. Specific laws and regulations enacted by the Federal government stipulate how these funds may be used; therefore, Federal revenues are classified as restricted funds.

Other State Revenue Sources - Revenue allocated directly from the State for all State implemented and regulated categorical programs. Many of these funds are classified as restricted funds since specific State laws and regulations control how the funds may be used.

Local Revenue Sources - Revenue received from local sources such as:

- lease and rental revenue for the use of school buildings or other real property;
- interest earnings; and,
- donations and pupil activity transportation fees.

Interfund Transfers In and Out - Transfer of revenues between funds operated by the District.

Other Financing Sources - Revenues received from specific District financing activities such as capital leases, sale of bonds at par value, sale of land and buildings, Certificates of Participation, and all other financing sources.

Contributions to Restricted Programs - Categorically funded or restricted programs theoretically should be self-supporting whereby expenditures do not exceed the revenues authorized by the State or Federal agency for each specific program. When restricted program expenditures exceed the program revenue, then funds must be "contributed" from unrestricted funds to offset the restricted program deficit. This account group has been designed specifically to record and identify this "contribution" to restricted programs. Under the new State Accounting Code Structure, maintenance expenditures are also considered a "restricted" program.

Expenditures

Expenditures are decreases in net spendable resources. The Education Code limits expenditures to the amounts appropriated for the several major expenditure classes by the adoption and subsequent revisions to the District's budget. Because of this budgetary or appropriation control of expenditures, the budget and all documents dealing with appropriations must be prepared in accordance with the same classification plan as that employed in the accounting of

expenditures. Similarly, financial reports for local use, as well as those prepared for County, State, or Federal use, should follow the same classification plan to ensure their reliability for comparative purposes.

The major classifications of expenditures, by object, are as follows:

1000	<i>Certificated Salaries</i>	Salaries for teachers, school administrators, supervisors, librarians, guidance, welfare and attendance, physical and mental health, and other administrative personnel.
2000	<i>Classified Salaries</i>	Salaries for instructional aides, administrators, clerical, maintenance and operations, food services, transportation, accounting/payroll and purchasing services, and other classified employees.
3000	<i>Employee Benefits</i>	Contribution to State retirement programs, Social Security, Medicare, health and welfare, unemployment, and Workers' Compensation.
4000	<i>Books and Supplies</i>	Dollars spent on textbooks, instructional supplies, office supplies, and support services supplies.
5000	<i>Contracts/Other Services</i>	Expenditures for contracted services, travel and conferences, dues and memberships, utilities, rents, leases, and repairs.
6000	<i>Capital Outlay</i>	Site improvements, building improvement, new equipment, and replacement of equipment.
7000	<i>Other Outgo</i>	Special Education excess costs to State special schools, and County operated special schools for the severely disabled. Transfers to other funds for operational needs, such as Deferred Maintenance and debt service payments are also included.

UNRESTRICTED VERSUS RESTRICTED

The State funds K-12 programs in primarily two ways: Unrestricted Funds and Restricted Funds.

Unrestricted Funds

School districts receive an agency-specific "Revenue Limit" from local property taxes and State aid. This revenue provides a funding mechanism to meet the operational needs of the district and the basic educational needs of each student who attends a school within the district. Revenue limits are supported by both State apportionments and local property tax revenues. These revenues are relatively free from State restrictions and may be used for any legal purpose that is in accordance with provisions of the Education Code and policies adopted by the governing board of the district. These revenues are categorized as unrestricted Revenue Limit funds. Presently, 69% of the total General Fund operating income is comprised of these unrestricted revenues. The major source of unrestricted Revenue Limit funding for Fullerton School District is derived 42% from local property tax revenues and 58% from State apportionments.

Restricted Funds

School districts also receive funds from Federal and State agencies for categorical programs. These programs typically address needs that cannot be, or are not being, addressed with base Revenue Limit funds. Categorical programs are bound by various restrictions on how funds may be used, and therefore, are categorized as restricted funds. Often, programs are designed to supplement those services that are provided to all students. By law, districts must use categorical funds to "supplement not supplant" these already available services. Districts must comply with business and program requirements in administering categorical programs. In some programs, districts have significant latitude in deciding how funds are spent. In other programs, Federal and State laws and regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for districts.

In addition to funding received from State and Federal sources, the educational programs of the District are enhanced by grants, awards, and donations received from the local community and corporations. Generally, the donor stipulates the purpose for which the funds are to be used; therefore, these funds are also categorized as "restricted" funds.

In accordance with the State's Standardized Account Code System, maintenance expenditures are also now categorized as "restricted" funds.

GENERAL FUND ENCROACHMENT 2007/2008

Categorically funded or restricted programs should be self-supporting whereby expenditures do not exceed the revenues authorized by the State or Federal agency for each specific program. When restricted program expenditures exceed the agency approved program revenue, then funds must be "contributed" from general unrestricted funds to offset the restricted program deficit. This results in an "encroachment" on unrestricted funds, thus reducing monies available for the general instructional program and support operations.

Two major restricted programs have ongoing encroachment on unrestricted funds: Special Education and Home-to-School Transportation. In terms of dollars, the Special Education Program encroachment for 07/08 is projected to be \$6.25 million and \$0.1 million for Special Education Transportation encroachment after a \$0.7 million credit is received from categorical funding.

Funding by the State for Special Education is based on what Fullerton School District spent in 1979/80, with some adjustments for program growth and COLA. In a move toward bringing equity in funding different districts' widely disparate per pupil Special Education programs, effective July 1, 1988, AB602 took a step to partially remedy what has been historically inequitable funding levels. However, with the State having financial difficulties, beginning in 2002/03 the State sidetracked some increased Federal funding intended for school district Special Education programs, thus reducing the District's ability to deal with the encroachment. Additionally, the Federal government's annual COLA allocation to fund special education costs does not keep up with negotiated increases in District compensation costs for employees who support and work within the Special Education Program, with the resulting increase in encroachment on General unrestricted funds. There has been a concerted effort by all states to request the Federal government live up to its commitment to fully fund the Federal obligation of 40% of the I.D.E.A Special Education Program obligation.

The Transportation funding formula continues to inadequately fund the cost of pupils transported. While the State has made some progress in reducing the shortfalls in funding for Special Education Transportation and Home-to-School Transportation, combined shortfalls totalling \$0.2 million for these two programs are projected for 07/08 after crediting transportation with \$0.2 million in "mega-item" categorical income, \$0.3 million in categorical Supplemental Grant income, and \$0.2 million in School-Based categorical income. In May/June 2006 a Transportation Advisory Committee studied Transportation income and expenses, and recommended to the Superintendent a potential \$313,000 in ideas to increase income and decrease expenses, phased in beginning in 2006/07 and fully in 2007/08. This shortfall in Transportation funding (encroachment) is filled from District unrestricted funding sources.

GENERAL FUND BUDGET OVERVIEW 2007/2008

The District's Vision Theme: Increase Achievement for All Students



This 2007/08 budget reflects in dollars the educational programs of the Fullerton School District which have been designed to achieve Board goals and objectives, encompassing increasing achievement for all students. Programs for the 2007/08 year are a continuation of 2006/07 programs, with emphasis on the “No Child Left Behind” Program, continuation of the 1:1 Laptop program, and the new QEIA program at Valencia Park School. Programs began with new State money in 2006/07 will be

fully implemented. The District experienced a 268 ADA decline in 2006/07, and 2007/08 projects an additional 300 ADA decline.

Collective bargaining agreements have been settled with all employee groups for the 2006/07 year. Health benefits costs continue to rise with the District absorbing an estimated 10% increase in all health plans in January 2007.

As of June 15th, with the worsening state economy and resulting legislative lack of concurrence on K – 12 education priorities, along with the Sacramento struggle to identify how to deal with the \$364 million miscalculation in the May Revise, the District’s budget has been finalized with the minimum of a 4.53% COLA applied to the Base Revenue Limit. No equalization aid or mandated cost reimbursements have been included.

The budget is developed assuming employee medical benefit premiums will increase 10% in January 2008, with retiree medical benefits paid on a ‘pay as you go’ basis. Salary compensation for all employee groups needs to be finalized for this 2007/08 year.

In terms of the 3-year multi-year financial projection through June 2010, employee total compensation is assumed to utilize the Board approved concept of “85%”, medical benefit premiums to increase 10% annually, with no additional funding towards GASB 45. While step/column/longevity costs appear higher than for

2006/07, there is the potential for more savings to be realized from employee turnover (retirees vs. new hires) once the school year begins.

Student enrollment is projected to continually decline at – 300 ADA per year (-311 pupils), with a related budgeted reduction of 12 teachers annually. This continuing decline



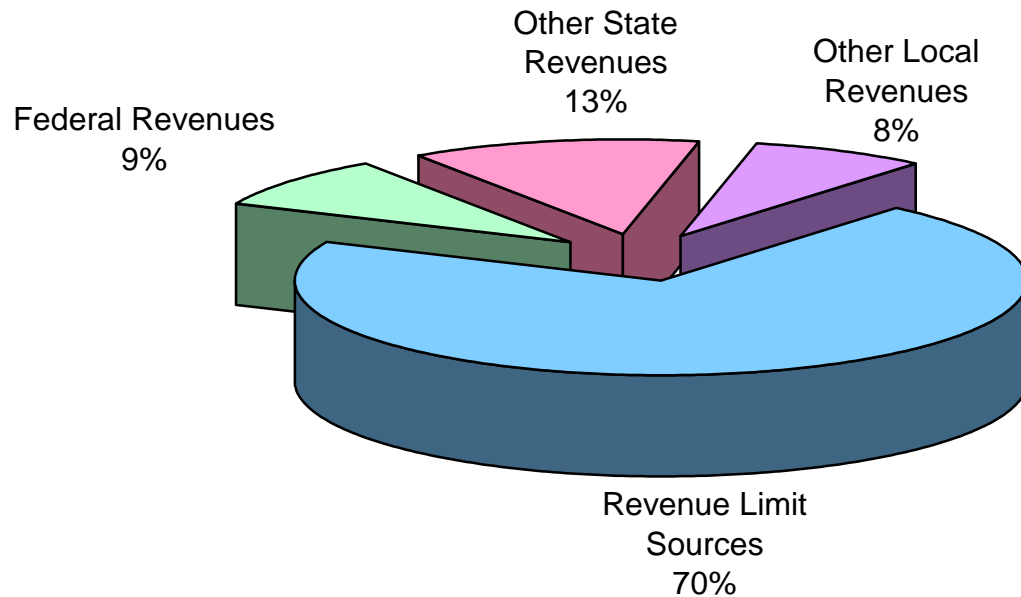
(3rd year) has a negative impact on General Fund reserves, since it is difficult to reduce staff in proportion to lost income from student declines – restrooms still need to be cleaned, grounds still need to be mowed,

office staff continue to attend to student needs, and student combination classes are often considered undesirable.



Using projected income and current program support staffing levels, the District will be able to meet its AB 1200 3 % reserve requirement for 2007/08 using General Fund reserves. Looking forward, there appears to be insufficient General Fund reserves projected to meet the AB 1200 3 % reserve requirement for the following two years. However, since Special Reserve Fund 17 holds one-time mandated cost reimbursement income received in 2006/07, this one-time income has been included in the multi-year projection for the General Fund to demonstrate ability to meet the AB 1200 3 % reserve for 2008/09. At this point, General Fund reserves do not currently meet the 2009/2010 AB 1200 3 % reserve. This is often the situation seen in 3-year projections. After the State adopts its budget, the impact on the District's budget will need to be determined and District priorities reviewed with long-term impacts in mind.

**GENERAL FUND REVENUES
2007/2008**



The 07/08 budget presented to the Board of Trustees on June 26, 2007 is developed in anticipation of a 4.53% Cost of Living Adjustment (COLA) and a deficit applied against the Supplemental Hourly Program. Some revenues such as Student Body Income and Outdoor Science Camp are budgeted as received throughout the year, thus it is anticipated 07/08 revenues will ultimately exceed 06/07 revenues.

The District's primary income source, Revenue Limit income, is used to fund non-categorical expenses, and offset Special Education and Transportation program encroachments. Revenue Limit funding is comprised of State aid and local property taxes.

A large part of the District's income, \$73.2 million (69% of total revenue), will be received from Revenue Limit funding. Revenue is derived directly from secured and unsecured taxes, homeowners subventions, trailer coach fees, other

subventions, Education Revenue Augmentation Fund (ERAF), and the State principal apportionment. The State's principal apportionment currently accounts for 58% of the District's Revenue Limit income, with local property taxes accounting for 42%.

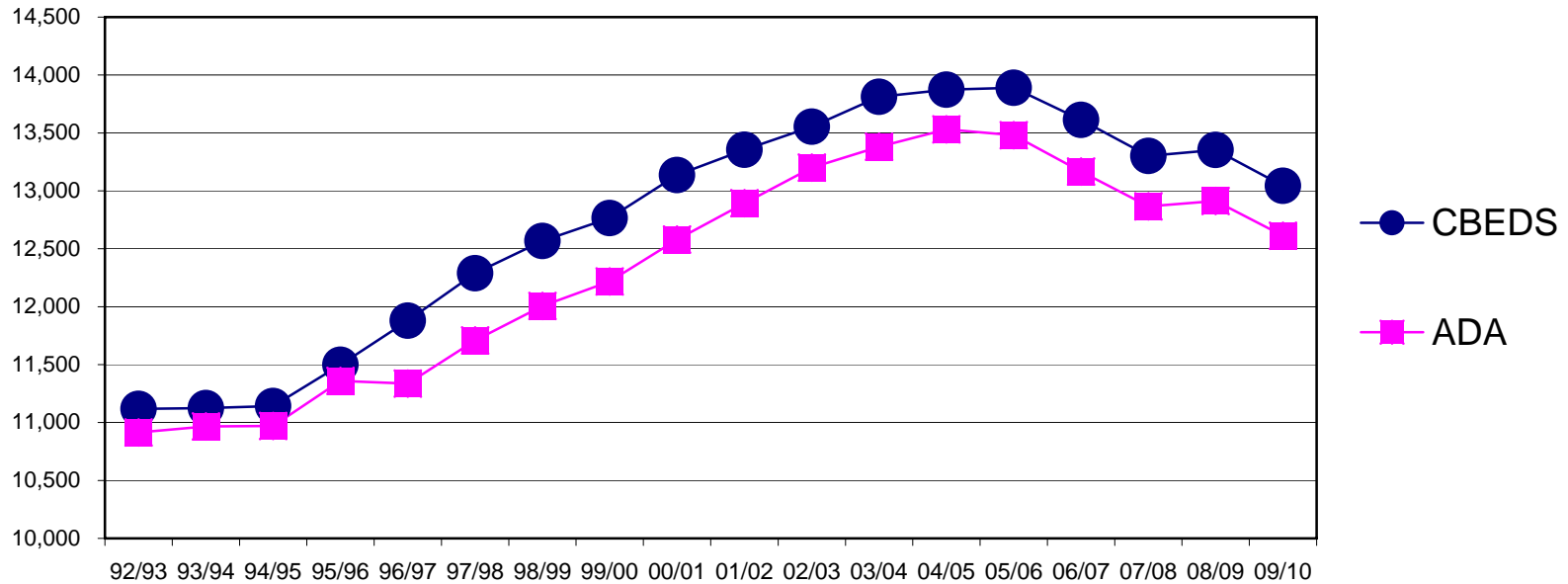
The budget for the 07/08 year allows the District to project a June 30, 2008, ending balance to meet the AB 1200 3% minimum reserve level. The State's economy is currently rebounding though the recent UCLA forecast predicts a slowing of State and national economics. Federal revenues for students with special needs accounts for \$7.8 million, 7.4% of the District's total revenue. Federal assistance funds are provided for specific categorical programs. Categorical programs are designed to supplement the regular educational programs of the District. Federal dollars continue to be received to fund the No Child Left Behind program.

Other State Income accounts for an additional \$16.6 million, 15.7% of total revenue. Much of this income can only be used for restricted programs such as School Improvement, Special Education, and Transportation programs. Included in Other State Income is income for Lottery sales, comprising approximately 2% of total General Fund Revenue. The Governor has proposed reimbursing to school districts mandated claims filed in prior years. With the stringent audit of mandated claims filed, the dollar level of repayment is unknown.

The General Fund budget is developed assuming an enrollment decline of 300 ADA (311 students) from 2006/07, with a 2007/08 ADA projection of 13,303. Income and staffing expenses will need to be adjusted in the Fall after the start of the school year when actual student enrollment and staffing are known.



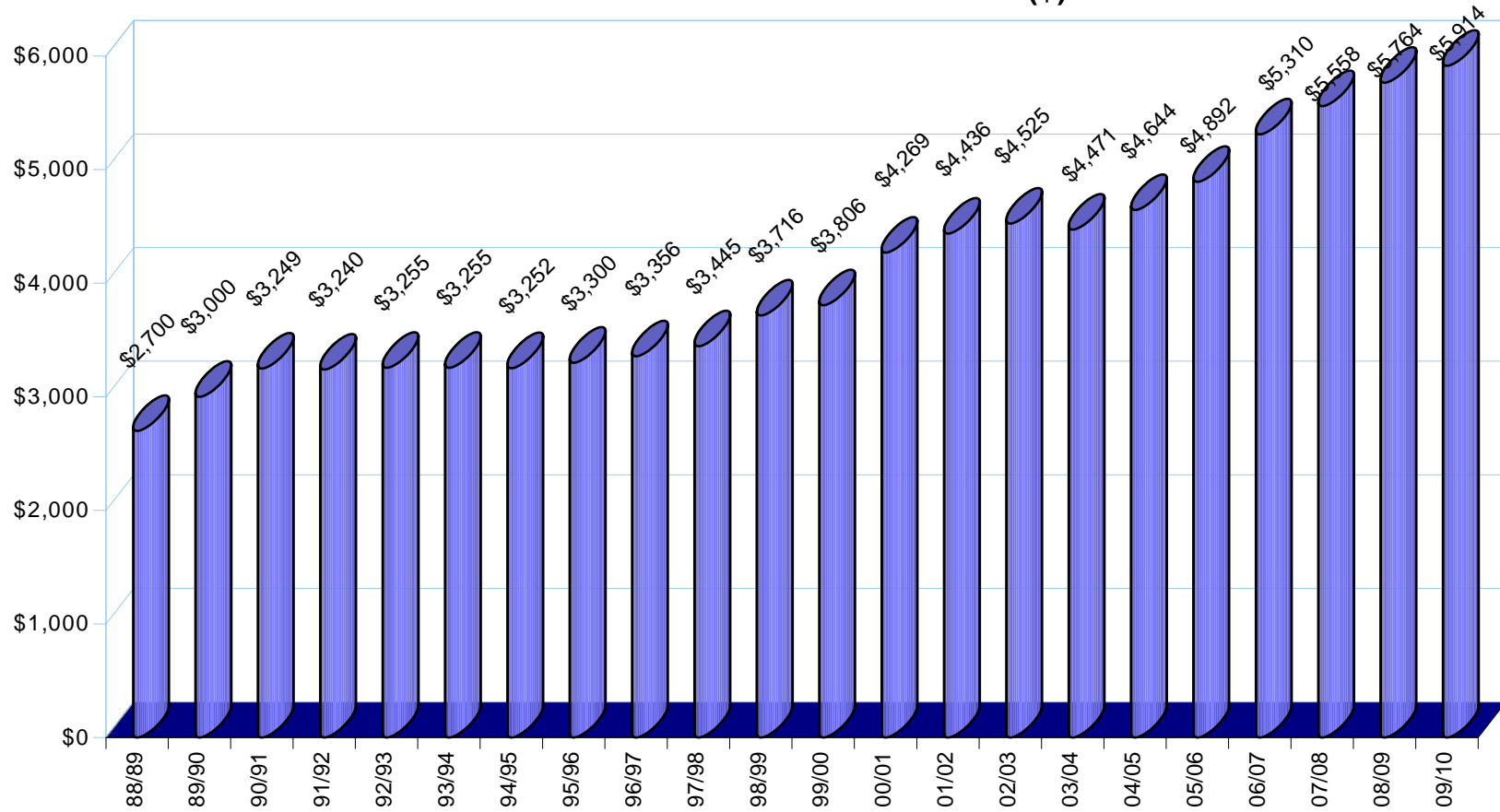
**FULLERTON SCHOOL DISTRICT
CBEDS ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)
1992/93 through 2009/10**



An additional \$8.1million, 7.6% of total revenue, will be received from local income primarily State income received from the SELPA for special education. Interest earnings are projected at \$0.7 million with the earnings rate projected at 5%. Interest income will be adjusted during the year to reflect changing earnings rates. Parent Pay Transportation fees are projected to be \$0.1 million after implementing the second Transportation Committee recommendation. Parent fees towards the 1:1 Laptop Program are also included. Additional minor revenues come from donations, local grants/awards, and other local sources, and are budgeted as received.



FULLERTON SCHOOL DISTRICT REVENUE LIMIT PER ADA FUNDING (\$)*

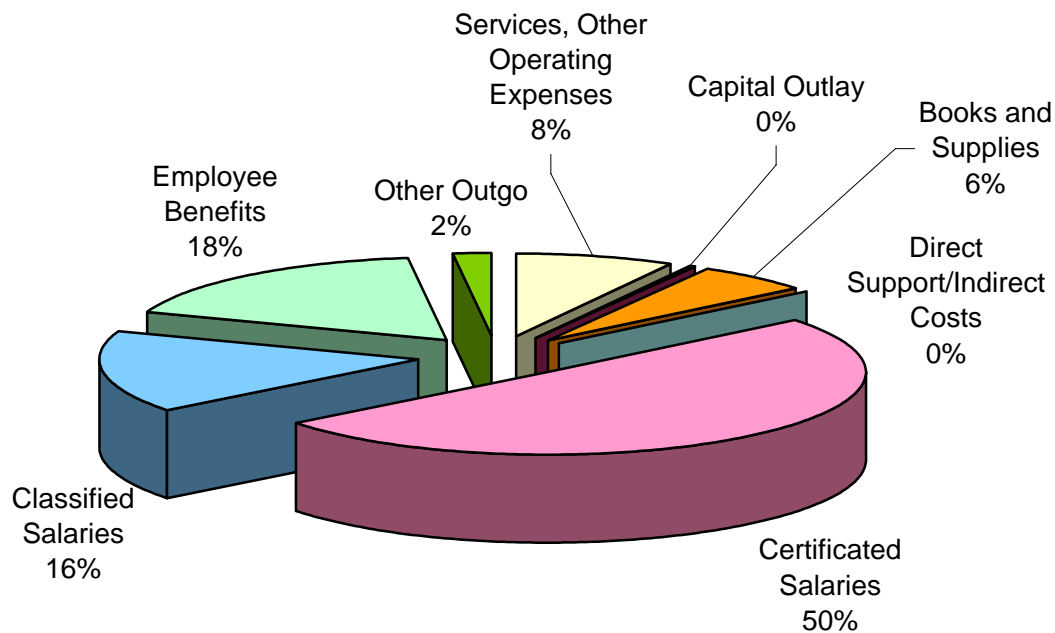


* Inflated Dollars 1982/1983 - 1997/1998

Note: SB 727 revises per pupil Revenue Limits used for funding calculations effective fiscal year 96/97

Note: Revenue Limit COLA funding 2008/09 & 2009/10 provided by School Services of California

GENERAL FUND OPERATING EXPENDITURES 2007/2008



Public education in California is supported by over half of all State General Fund expenditures. Education expenditures represent an essential investment in our youth which ensures our nation's future as a strong world power with an educated, informed citizenry. Fullerton School District is a school district which is well known for providing high quality, comprehensive educational programs.

Business functions are organized efficiently and carried out in accordance with generally accepted accounting principles as is verified in a variety of ways. The process of accounting for all revenue and expenditures of the District is monitored



on an ongoing basis by the Business Services Department; financial updates, and interim financial reports are submitted for review by the Board of Trustees, Orange County Department of Education and State Department of Education; an audit is conducted annually by an independent auditing firm. The Annual Budget, along with the First and Second Interim reports, are reviewed by Orange County and State Departments of Education and are available to review in the Business Office and on the District website.

The Expenditure Budget reflects in dollars a plan to provide a comprehensive educational program to the students of the District within available dollars. The Board of Trustees approves all expenditures and appropriations for reserves.

The General Fund is the primary operating fund of the District. The Fullerton School District's 07/08 General Fund Budget represents the planned educational program of the District expressed in dollars, and melds program, facility and staff support activities. General Fund operating expenditures of \$107.3 million are appropriated in a plan designed to ensure the highest quality educational programs possible for the coming year. The District's format for budget development is one that incorporates Board discussion and District staff dialogue. Site and department budgets include the input of site instructional and support staff. Included in the 07/08 budget is the concept of 85% of new Unrestricted income allocated to Employee Total Compensation, continuation of the Laptop 1:1 program, and continuation of the Beechwood Middle Years International Baccalaureate Program. Other focus areas requiring staff support are the Valencia Park QEIA multi-

year grant and districtwide Emergency Preparedness for student and staff safety. Facility considerations are also incorporated during budget development. The overall budget development process is performed by the District's Business staff under the direction of the Superintendent. The Business staff provides technical support such as ADA projections, income estimates, legislative analyses, and assistance in the administration of all the individual site and department budgets, which together comprise the Fullerton School District's Annual Budget. In 1999 the District accepted

Proposition 1A dollars to assist in modernizing thirteen schools, and in 2003 Proposition 47 dollars to assist in modernizing six schools and building one school. As a result, and as required by SB 50, the Maintenance budget is a mandated 3% of District General Fund expenditures.

As the expenditure data in the budget indicates, providing education is an extremely labor-intensive task. Of General Fund operating expenditures, 83% is currently budgeted for employee salaries and benefits.

The first category of expenditures is that of certificated salaries. This category includes appropriations for the compensation of employees such as teachers, administrators, counselors, librarians and nurses. Certificated salary expenditures are budgeted at \$54.0 million in 07/08, or 49.8% of operating expenditures. Teachers' salaries will need to be settled for 07/08. Staffing is at contractual levels and includes the reduction of 12 FTE related to 300 fewer ADA.

The second category, classified salaries, accounts for the compensation of instructional aides, District Office employees, Maintenance and Operations employees, Transportation workers and employees providing clerical support and administrative assistance. Classified salary expenditures are projected to be \$17.4 million in 07/08, or 16.0% of operating expenditures. Classified salaries will need to be settled for 07/08. Classified staff is added as needed to primarily support Special Education students and to provide school office assistance.

The Employee Benefits category includes expenses for District contributions to employee retirement programs, State unemployment insurance, Workers' Compensation coverage, as well as health, dental, vision care, and life insurance for eligible employees at the current and projected premium rates. In 07/08, District expenditures for all employee benefits



are projected at \$18.9 million, approximately 17.4% of all General Fund expenditures. The 07/08 Workers' Compensation contribution rate is budgeted at 0.94%. Medical costs are again expected to increase in January 2008 about 10% for various medical plans.



The Books, Supplies and Other Operating Costs category includes appropriations of \$6.2 million for purchases of textbooks, resource books, office and instructional supplies, Maintenance and Operations' supplies and Transportation Department supplies, or 5.8% of operating expenditures. Restricted funds "carried over" from 06/07 into the 07/08 Budget from categorical income sources and site budgets will be finalized during the Summer and adjusted by the First Interim Financial Report.

Contracted Services and Other Operating expenses are budgeted at a total of \$8.7 million in 07/08, or 8.0% of operating expenditures. Appropriations within this category are for utilities, consultants, conferences, copier leases, rents and other leases.

Capital purchase expenditures in 07/08 are budgeted at \$0.2 million, or 0.2% of operating expenditures. The majority of these funds are used for new equipment, equipment replacement, and facility repair. Most of this cost is for a modular classroom at Fisler School due to anticipated increased enrollment.

Other Outgo is an expenditure category which includes the tuition costs of educating some of Fullerton School District's students at special schools outside the District, and Other Financing Sources and Uses includes transfers to other District funds for deferred maintenance, and some debt service payments. In 04/05 the General Fund loaned \$0.2 million to the Child Care Fund as "start up" costs, to be repaid over the following 2-3 years.

Direct Support/Indirect Costs is an expenditure category to credit the General Fund for indirect support from categorical, Child Development and Food Service programs. The indirect cost rate applied to eligible programs in 07/08 is 4.10%. The maintenance program will continue to be charged an indirect cost in order to reduce unrestricted expenses.

The responsibility of providing an ongoing educational experience rests with the Board of Trustees. Recognizing this responsibility, the Board establishes a number of reserves and designated amounts within the ending balance.

Identified in the Estimated Actuals for 06/07 and the budgeted 07/08 ending balances are funds reserved for the revolving cash account, the value of the District-owned stores warehouse inventory, and an amount Designated for Economic Uncertainties. Estimated carryover was not appropriated in 07/08 but is in the 07/08 ending fund balance. Funds carried over into 07/08, such as schools for their site budgets, and restricted entitlement funds total \$5.7 million and will be reappropriated in the Fall. The ongoing deficit spending of \$2 million will need to be dealt with to ensure District financial solvency.



**PROPOSED BUDGET
INCOME APPROPRIATIONS
2007/2008**

Income is budgeted at \$105.7 million. This income reflects the following assumptions:

- 1) Revenue Limit COLA of 4.53%
- 2) ADA is budgeted at 13,213, projected decline of 258 ADA (uses 06/07 ADA due to declining enrollment).
- 3) Lottery income of \$1.9 million @ \$138 per ADA, 2% of total income.
- 4) The Supplemental Hourly program is budgeted with a deficit pending potential funding in upcoming State budget.
- 5) Local income reflects primarily interest income earned on District cash. Interest earnings are projected at around 5% as recommended by the Orange County Treasurer. Donations for Outdoor Education and other purposes will be budgeted as received. Parent pay fees for transportation and the 1:1 Laptop Program are included in the projected budget.
- 6) Some gubernatorial or legislative proposals for the State budget are not included due to lack of concurrence between Governor and Legislature. Income changes resulting from State budget adoption will be reflected in the First Interim Financial Report.
- 7) Mandated Cost income is budgeted at \$0.
- 8) Parent Pay fees, categorical funds, and donations are projected to contribute the greater part of funds required for the 1:1 Laptop Program.



**PROPOSED
EXPENDITURE APPROPRIATIONS
2007/2008**

Appropriations are budgeted at \$107.3 million. Appropriations for 2007/08 reflect the following major factors:

- 1) \$0.5 million for certificated step column and longevity salary advances (includes statutory benefit costs as well). These increases are partially offset by replacement salary savings from attrition for departing teachers.
- 2) \$0.2 million for classified employees step and longevity salary increases (includes statutory benefit costs as well).
- 3) \$2.7 million budgeted as part of Total Compensation consideration for 2007/08 for all employee groups.
- 4) 12 fewer certificated FTE related to 300 fewer student ADA. Higher or lower student enrollments than projected may adjust expenditures for staffing.
- 5) Categorical and school site appropriations will be increased during the 07/08 year by the actual balance of 06/07 Federal/State grants deferred or unused at the close of the 06/07 year and carried forward into the 07/08 year. The estimate of income deferred or carried over is \$5.7 million.

OTHER FINANCING SOURCES/USES

- 1) "Transfers Out" reflects \$1.2 million to pay for 07/08 Deferred Maintenance match, and \$0.6 million of parent donations, contributions, etc. to fund Laptop 1:1 debt service payments.
- 2) "Contributions to Restricted Programs" of \$9.1 million are required to cover expenses for programs in which costs exceed income (Special Education, Transportation) and maintenance of district facilities.
- 3) Included in the \$9.1 million "Contributions to Restricted Programs" is \$2.7 million for routine maintenance, now considered a "restricted" program per State accounting requirements.

FUND BALANCE

The fund balance of \$10.3 million includes \$0.4 million for stores warehouse inventory and revolving cash, \$5.7 million for restricted categorical and school site carryover, and \$4.2 million to meet the AB1200 required 3% Reserve.

POTENTIAL CHANGES TO THE 07/08 BUDGET

It is a certainty that changes will be made to the District's adopted 07/08 budget for both income and expense after the start of the fiscal year to reflect State budget actions. The fiscal impact of changes will be reflected in financial resolutions brought to the Board for approval, and the related revised projections will be summarized in the First Interim Financial Report.

Some potential funding changes that might be seen relate to:

- 1) Final State budget changes to address recent financial shortfalls in the Governor's "May Revise". As of June 15th the legislature was having behind the scenes meetings to draft the State budget.
- 2) Staffing and Revenue Limit income changes to reflect different student enrollment as compared to projections.
- 3) Lottery and interest income changes based on the financial market and size of lottery jackpots.
- 4) Adjustments of various centralized and school site budgets depending on the level of categorical and other school site funds carried over from 2006/07.
- 5) Additional grants staff will continue to pursue to support the instructional program.
- 6) Payment of Mandated Cost reimbursement claims.
- 7) Income and expenditure level changes related to the Preschool and Child Care Programs, the 1:1 Laptop Program, and donations such as the 6th grade Outdoor Education Program.
- 8) Removal of deficit to Supplemental Hourly Program.
- 9) Adjustments to salaries reflecting positions adjusted at end of 2006/07.
- 10) Finalization of certificated salary savings from staff turnover.



**GENERAL FUND
ESTIMATED ACTUALS
2006/2007**

The General Fund balance as of June 30, 2007, is projected to be \$12.5 million. Included in income and expenditure estimates is an estimated \$4.5 million in restricted program grants and \$1.2 million in school site unrestricted carryover at the close of 06/07. These funds will be appropriated after the start of the 07/08 year.

Income

Income is estimated at \$115 million. This income reflects the following points:

- 1) P-2 ADA of 13,166 at \$5,316 per ADA
- 2) Lottery income of \$2.0 million @ \$137 per ADA
- 3) Interest income of \$0.9 million
- 4) \$2.0 million primarily in donations for Fine Arts and general school site use, Outdoor Education program, Parent Pay Transportation fees, and Parent Paid Laptop 1:1 fees
- 5) Restricted income includes approximately \$4.5 million in grants that will likely be unspent in 06/07 and will be re-budgeted in 07/08 after the close of 06/07 fiscal year
- 6) \$3.5 million in Mandated Costs reimbursements
- 7) \$76,000 deficit to Supplemental Hourly Program

Expenditures

Expenditures are estimated at \$108.0 million. Expenditures reflect the following major factors.

- 1) Teachers' salary settlement of 6.2% effective July 1, 1006.
- 2) The District absorbed increased Health/welfare costs totalling \$1.0 million for active and eligible retired employees.

- 3) Classified employees' salary settlement of 1.2% "off schedule" effective July 1, 2006.
- 4) A reduction to budgeted appropriations of an estimated \$5.7 million for restricted State categorical entitlements, site discretionary, API and other one-time funds and gifts that are reappropriated in 07/08.

Other Financing Sources/Uses

- 1) "Transfers Out" totalling \$1.24 million are General Funds for uses such as District match for Deferred Maintenance, Maple School Expansion Redevelopment loan payment, Performance Contracting lease purchase payment, and Parent Laptop 1:1 payments.
- 2) "Contributions to Restricted Programs" of \$8.6 million are required to cover expenses for programs with costs exceeding income (Special Education and Transportation) and routine maintenance of district facilities. Included in the \$8.6 million is \$2.7 million for maintenance, per the State Standardized Account Code Structure which now includes maintenance as a restricted program.

Fund Balance

The \$12.5 million fund balance includes \$0.4 million in restricted funds for stores/warehouse inventory and revolving cash.



**2006/2007 Facilities/Maintenance Projects
Funded through Measure CC, Developers' Fees, Maintenance Repair Funds
and Deferred Maintenance Funds
(Non-Routine Work)**



- HVAC Upgrades at 10 existing Multi-Purpose Rooms.
- Multi-Purpose Building upgrades were performed at all school sites.
- Alarm System upgrades were performed.
- One Fisler School modular building was installed for use by the Childcare Program.
- Four modular buildings were installed at Beechwood School.
- Countertops were replaced at Valencia Park School.
- New Sound and Lighting Systems were installed in existing Multi-Purpose Room and the Ladera Vista Gym/Performing arts Center.
- Stage Curtains were installed in the new Multi-Purpose Rooms at all school sites.



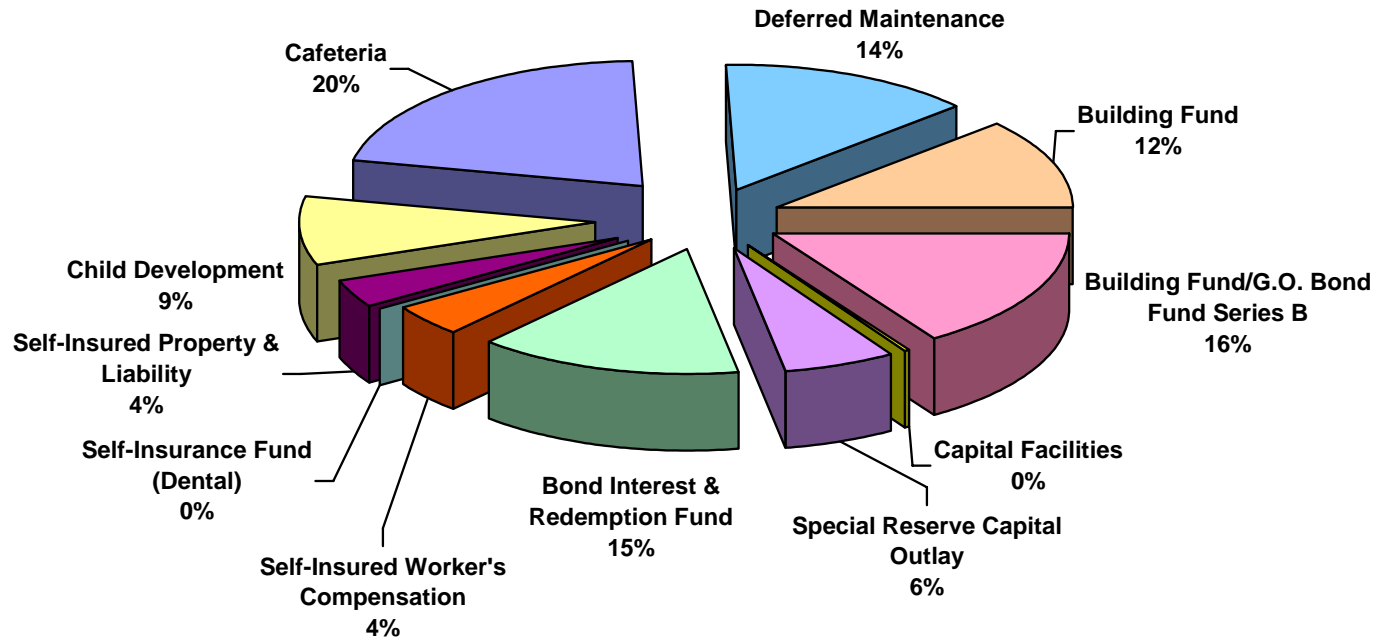
**Larry Lara
Director
Maintenance, Operations
& Facilities**

**2007/2008 Facilities/Maintenance Projects
Funded through Measure CC, Developers' Fees, Maintenance Repair Funds
Deferred Maintenance Funds and Child Care Funds
(Non-Routine Work)**

- Exterior Lighting will be upgraded at all school sites.
- Kindergarten Restroom upgrades will be performed at Acacia, Commonwealth, Fern Drive, Golden Hill, Hermosa, Pacific Drive, Raymond, Richman, Valencia Park and Woodcrest Schools.
- Coaches' Locker Room Office HVAC Installation at Parks, Ladera Vista and Nicolas Junior High Schools.
- Expansion of Beechwood Administration Office and Kitchen will be performed.
- Replace classroom laminate countertops with solid surface countertops at 13 elementary schools.
- Asphalt paving and concrete repair/replacement will be done at several sites.
- Complete installation of one modular building for Preschool at Fisler School and two modular buildings at Beechwood School. Install an additional modular building at Fisler School.
- Exterior painting of Hermosa, Maple and Golden Hill Schools will be completed.
- Installation of Childcare modular building at Orangethorpe School will be performed.



OTHER FUNDS OPERATING EXPENSES 2007/08



Fund No.	Fund Name	07/08 Budget
12	Child Development Fund	\$ 1,866,972
13	Cafeteria Fund (Food Services)	4,358,039
14	Deferred Maintenance Fund	2,896,034
21	Building Fund	2,431,011
23	Building Fund G.O. Bond – Series 2002B	3,327,591
25	Capital Facilities Fund	37,000
40	Special Reserve Capital Outlay Fund	1,253,566
51	Bond Interest & Redemption Fund	3,038,675
68	Self-Insured Workers' Compensation Fund	845,591
81	Self-Insured Property & Liability Fund	770,653
Total:		\$ 20,825,132

The General Fund is the largest active operating fund of the District. Fullerton School District also operates other funds with a combined 2007/08 budget of \$20.8 million. Each of these funds is authorized by law, and the use of their monies is restricted for specific purposes.

FUND 12 – CHILD DEVELOPMENT FUND

The Child Development Fund is comprised of a variety of programs servicing children in preschool through 8th grade. The California State Pre-School Program provides comprehensive child development services for children 4-5 years of age. Funded by the California Department of Education. School Readiness works collaboratively with both parents and professionals to provide an array of services that strengthen and enable families and early childcare providers to develop skills that build strong families with healthy children, ages 0-5, who are learning and ready for school. Funded by the Children's and Families Commission of Orange County. The 21st Century Community Learning Center (21st CCLC) Program is a key component of No Child Left Behind Act for kindergarten through eight grades. The After School program is funded by Federal and State grants. Parent paid programs are the Beechwood Pre-school and the before and after school childcare. This includes Winter, Spring and Summer camps.

A major emphasis for the upcoming year is the expansion of After School programs funded through Prop 49 as well as expansion of half day Pre-K preschool.

One challenge facing the District and the Preschool/Child Care program is to determine a schedule to repay the \$200,000 loan from the General Fund to start up the parent-paid program and the most recent acquisition of a modular building for the Child Care/Preschool program at Fisler School. With increasing student enrollment utilizing all available rooms, the Board of Trustees recently approved a \$250,000 loan from developer fees to be able to continue providing Child Care services at Fisler School, with the intent this loan be repaid to the developer fee account.

FUND 13 – CAFETERIA FUND

The Cafeteria Fund, with a budget of \$4.4 million, is the operating budget for the Food Services program which supplies District students with attractively prepared and nutritionally balanced breakfasts and lunches as well as after school snacks each day. The customer-oriented Food Services staff provides a large variety of menu choices and a la



carte items. Meal combinations are available to all students equally. The computerized point of sale system promotes confidentiality of students who receive no cost or low cost meals by eliminating overt identification or the potential stigma associated with lunch tickets. All students use their District Student ID numbers to access their paid or meal program accounts. Furthermore, this accounting system allows prepayments for meals to be made to all students' accounts, eliminating part of daily cash transactions through the lunch line. For the 06/07 school year, an online prepayment system was added for parent convenience through MySchoolBucks.com. With this system, for a minimal fee, parents can make credit card payments 24 hours a day, 7 days a week and monitor their students' accounts via the internet.



Food Services provides an average of 1,200 breakfasts in 11 schools where breakfast is available. Total lunches in all schools average 8,000 per day. A la carte sales account for an additional \$2,000 in daily revenue. Income from Federal and State reimbursement funding for student meals accounts for 63% of the income budget. Local sales of meals, adult meals, a la carte items,



and catering provide for the remaining 37%. On the expense side, 50% of budget expenses are for food and supply purchases, an additional 47% of expenses are for labor and benefit costs. The remaining 3% of expenses is for equipment, repairs and services. The 2007/08 budget includes plans to expand the meal program at Beechwood K-8 School in order to address junior high school meal offerings.

There is focus on the implementation of the District's School Wellness Policy by July 1, 2007 to comply with Federal and State laws which mandate that all food and beverages sold or served on school grounds during school hours must meet nutritional standards set by Federal and State guidelines. The goal is to fight childhood obesity and improve the health of school age children in general.

FUND 14 – DEFERRED MAINTENANCE FUND

This fund was created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The District applies every five years to the State Allocation Board for participation in the basic State School Deferred Maintenance Program. Through this 5-year application the District requests an apportionment of State matching funds as provided by Education Code Section 17585(a). As part of this application, the District itemizes a five-year deferred maintenance plan. This plan reflects actual needs, and includes projects far in excess of available funds. Thus, not all projects on the list will be completed. The District's five-year plan includes \$14.9 million in projects for years 2006/07 through 2010/11.

The Deferred Maintenance Program is funded from two sources: 1) District contribution; and, 2) State matching funds. The funding formula equates to one-half of one percent of the District's total General Fund expenditures, excluding capital outlay and debt service. For every dollar the District "contributes" up to the maximum one-half of one percent, the State theoretically appropriates a dollar-for-dollar match (commonly called "one-half percent entitlement"). The State's matching funds are received the year after the fiscal year in which the funds are certified, thus generating the potential need to borrow cash for anticipated projects. The District's 2007/08 General Fund contribution is \$574,435 in order to maximize the State's 2007/08 deferred maintenance match. The District is required by SB 50 to fully fund its matching contribution, regardless of the level of State "matching" funds.

Deferred Maintenance funds may be used for the major repairs at school sites. Typically, this includes roofing, plumbing, heating, air conditioning, electrical systems, interior/exterior painting, floor systems, etc. These funds are utilized in the maintenance of twenty (20) school sites owned by Fullerton School District. Approximately \$634,000 worth of projects on the Deferred Maintenance Plan was accomplished during 2006/07, and an allowance of \$2.9 million has been budgeted in 2007/08 for additional projects, focusing on projects that fall under the categories listed above.

FUND 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY

In 2006/07 the District received \$3.5 million in retroactive mandated cost reimbursements. The funds were deposited in Fund 17 in case the State audited prior mandated cost claims submitted by the District. For the 2007/08 year the schools' portion of these funds, totalling \$561,127, is a budgeted transfer to the General Fund for allocation to the schools that generated the mandated claims reimbursements. Schools receive 40% of the mandated claims reimbursement.

FUND 20 / FUND 71 – SPECIAL RESERVE/POSTEMPLOYEE BENEFITS FUND

Fund 71 was established in 06/07 and is an irrevocable trust with funds therein to be used for the health/welfare benefits liability for retired employees required by GASB 45. The balance in Fund 71 was established by transferring in the balance of Fund 20, the

Special Reserve for Postemployee Benefits Fund. An actuarial study completed during 2006/07 showed the District liability to be approximately \$14 million in 2007 dollars.

FUND 21 – BUILDING FUND

This fund was initially established for Certificates of Participation debt service payments. The Certificates of Participation were issued in 1999 as District match to State Proposition 1A Modernization funds for twelve schools and are \$0.6 million annually. Two years pre-funding were used to make COP Payments in 04/05 and 05/06 in order to provide the General Fund with two years of debt service relief. The General Fund resumed its obligation for funding annual \$570,000 COP payments in 2006/07.

Additional activity reflected in this fund beginning with the 02/03 year is a general obligation bond approved by voters in March 2002. Series A \$40 million of \$49.7 million Measure CC voter approved debt taxes was issued in July 2003 and was fully spent on facility renovation and expansion by 2005. Series B \$9.7 million was issued in August 2005. These sums are expected to be fully spent on the remaining construction projects by the end of the 2007/08 year.

FUND 25 – CAPITAL FACILITIES FUND

The Capital Facilities Fund exists to account for monies received from fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. Expenditures from this fund are associated with current or anticipated growth-related projects and are restricted to the purpose intended. The authority for these levies may be local government ordinances (GC 659770-65981) or mitigation agreements between the school district and developers. Developer fees have been spent to purchase furniture and equipment and facilities for the expansion of Robert C. Fisler and Beechwood Schools. Developer fees are also used to fund smaller construction projects at some other District schools, and furniture/equipment as needed. The amount of \$1.3 million was borrowed from the City of Fullerton Redevelopment Agency to expand Maple School. Annual debt service payments to the City are scheduled to continue through 2021 and are funded with developer fee collections generally in the Maple attendance area.

With student enrollment at Fisler School resulting in the use of the prior Child Care space for regular student instruction, the Board of Trustees approved temporary use of \$250,000 in developer fees for the acquisition of a Child care modular facility, with the intent the Child Care program repay this financial advance.

FUND 40 – SPECIAL RESERVE FOR CAPITAL OUTLAY

This fund reflects expenditures for facility or related projects, and an allocation to assist with the systems hardware for the Laptop Program.

FUND 68 – SELF-INSURED WORKERS' COMPENSATION FUND

This fund is used to fund medical, legal, or other insurance costs for workers' compensation. All District employees are insured for injuries or death while in the performance of duty. The Workers' Compensation Self-Insured Fund provides payment for all necessary medical care and partial payment for lost pay for all job-related injuries. This fund also provides temporary disability, permanent disability, and death benefits. The District's claims are processed by a third party administrator, Southern California Risk Management Association (SCRMA). The District's self-insured retention level (deductible) is likely to stay at \$1,000,000 per claim.

FUND 69 – SELF-INSURED DENTAL PROGRAM FUND

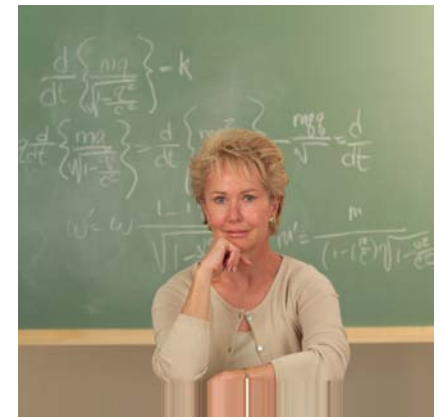
Fund 69 was created to act as a reserve for the Dental Self-Insurance Program and represents approximately 3 months of potential "tail" claim payments subsequent to any active plan termination.

FUND 81 – SELF-INSURED PROPERTY AND LIABILITY FUND

This fund is used to pay claims arising out of damage to District property and for comprehensive liability claims. The District's self-insured retention level for comprehensive liability is \$50,000 per claim, and for property damage \$5,000 per claim. The District is a member of the Alliance of Schools Cooperative Insurance Program (ASCIP) Joint Powers Authority, has one of the lowest claims records of the over 110 member agencies, and thus has a lower Property and Liability premium relative to most other member agencies.

Parent-sponsored self-insurance premiums paid into the Laptop 1:1 Program are also contained in this fund.

Significant ongoing attention is paid to areas such as employee workplace safety, student safety, emergency preparedness and staff training focusing on safety.



**FULLERTON SCHOOL DISTRICT
GENERAL FUND
INCOME AND EXPENSE SUMMARY
2007/2008**

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$66,723,154	\$72,096,408	\$73,249,874
FEDERAL REVENUES	\$7,986,257	\$10,353,828	\$7,808,437
OTHER STATE REVENUES	\$13,927,693	\$22,586,290	\$16,583,964
LOCAL REVENUES	\$9,436,910	\$9,580,971	\$8,086,607
TOTAL REVENUES	\$98,074,014	\$114,617,497	\$105,728,882
EXPENDITURES			
CERTIFICATED SALARIES	\$48,953,243	\$53,687,854	\$54,022,575
CLASSIFIED SALARIES	\$16,492,192	\$17,017,750	\$17,400,456
EMPLOYEE BENEFITS	\$17,589,791	\$18,319,861	\$18,871,107
BOOKS AND SUPPLIES	\$4,426,028	\$7,829,447	\$6,235,260
SERVICES, OTHER OPERATING EXPENSES	\$7,450,966	\$9,202,271	\$8,680,521
CAPITAL OUTLAY	\$80,259	\$90,551	\$226,279
OTHER OUTGO	\$1,312,403	\$1,982,097	\$1,995,177
DIRECT SUPPORT/INDIRECT COSTS	(\$58,435)	(\$134,444)	(\$142,726)
TOTAL EXPENDITURES	\$96,246,447	\$107,995,387	\$107,288,649
NET INCREASE (DECREASE) IN FUND BALANCE	\$1,827,567	\$6,622,110	(\$1,559,767)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$4,177,809	\$122,021	\$609,127
INTERFUND TRANSFERS OUT	(\$1,256,754)	(\$5,973,972)	(\$1,235,224)
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$2,921,055	(\$5,851,951)	(\$626,097)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$4,748,622	\$770,159	(\$2,185,864)
FUND BALANCE AT BEGINNING OF YEAR	\$6,971,787	\$11,720,409	\$12,490,568
FUND BALANCE AT END OF YEAR	\$11,720,409	\$12,490,568	\$10,304,704

**FULLERTON SCHOOL DISTRICT
GENERAL FUND OPERATING REVENUE
INCOME SUMMARY
2007/2008**

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$66,263,719	\$71,586,076	\$72,718,214
REVENUE LIMIT TRANSFERS	\$459,435	\$510,332	\$531,660
ALL OTHER TRANSFERS	\$0	\$0	\$0
TOTAL REVENUE LIMIT	\$66,723,154	\$72,096,408	\$73,249,874
SPECIAL EDUCATION ENTITLEMENT PER UDC	\$2,043,648	\$2,034,703	\$2,034,703
IASA	\$5,337,015	\$7,635,698	\$5,295,215
DISCRETIONARY GRANTS	\$244,403	\$240,213	\$240,213
SAFE AND DRUG-FREE SCHOOLS	\$61,565	\$81,114	\$56,606
OTHER FEDERAL REVENUE	\$299,626	\$362,100	\$181,700
TOTAL FEDERAL REVENUE	\$7,986,257	\$10,353,828	\$7,808,437
SPECIAL EDUCATION MASTER PLAN	\$0	\$0	\$0
GIFTED & TALENTED PUPILS	\$114,297	\$120,555	\$132,445
HOME-TO-SCHOOL TRANSPORTATION	\$450,877	\$477,568	\$496,863
SPECIAL EDUCATION TRANSPORTATION	\$673,163	\$708,128	\$741,820
CLASS SIZE REDUCTION K-3	\$3,815,265	\$4,145,152	\$4,331,360
MANDATED COSTS REIMBURSEMENTS	\$163,384	\$3,538,366	\$0
STATE LOTTERY REVENUE	\$2,136,106	\$1,990,761	\$1,887,390
ALL OTHER STATE REVENUE	\$6,574,601	\$11,605,760	\$8,994,086
TOTAL OTHER STATE REVENUE	\$13,927,693	\$22,586,290	\$16,583,964
SALE OF EQUIPMENT/SUPPLIES	\$2,628	\$4,000	\$3,000
LEASES AND RENTALS	\$14,866	\$39,000	\$39,000
INTEREST	\$800,876	\$850,000	\$740,000
GAINS/LOSSES ON INVESTMENTS	\$67,330	\$0	\$0
TRANSPORTATION FEES FROM INDIVIDUALS	\$130,159	\$138,000	\$124,000
INTERAGENCY SERVICE	\$48,948	\$48,124	\$0
ALL OTHER FEES AND CONTRACTS	\$6,171,958	\$6,290,890	\$6,260,455
ALL OTHER LOCAL REVENUE	\$1,768,110	\$1,820,479	\$470,152
TUITION	\$432,034	\$390,478	\$450,000
TOTAL OTHER LOCAL REVENUE	\$9,436,909	\$9,580,971	\$8,086,607
TOTAL REVENUES	\$98,074,013	\$114,617,497	\$105,728,882

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FULLERTON SCHOOL DISTRICT
GENERAL FUND
OPERATING EXPENSE
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
PROJECTED EXPENDITURES DETAIL			
CERTIFICATED SALARIES			
TEACHERS' SALARIES	\$41,162,674	\$45,206,448	\$45,674,292
CERTIFICATED PUPIL SUPPORT SALARIES	\$1,574,798	\$1,880,380	\$1,984,075
CERTIFICATED SUPERVISORS' AND ADMINISTRATORS SALARIES	\$4,899,333	\$5,130,660	\$4,983,921
OTHER CERTIFICATED SALARIES	\$1,316,438	\$1,470,366	\$1,380,287
TOTAL CERTIFICATED SALARIES	\$48,953,243	\$53,687,854	\$54,022,575
CLASSIFIED SALARIES			
INSTRUCTIONAL AIDES' SALARIES	\$3,985,542	\$4,145,295	\$4,296,092
CLASSIFIED SUPPORT SALARIES	\$6,388,155	\$6,696,603	\$6,672,659
CLASSIFIED SUPERVISORS' AND ADMINSTRATORS' SALARIES	\$1,099,464	\$877,923	\$945,678
CLERICAL AND OFFICE SALARIES	\$4,619,466	\$4,875,860	\$5,104,902
OTHER CLASSIFIED SALARIES	\$399,564	\$422,069	\$381,125
TOTAL CLASSIFIED SALARIES	\$16,492,191	\$17,017,750	\$17,400,456
EMPLOYEE BENEFITS			
STRS	\$4,023,352	\$4,362,584	\$4,401,724
PERS	\$1,304,082	\$1,389,724	\$1,418,795
OASDI/MEDICARE/ALTERNATIVE	\$1,857,924	\$2,043,215	\$2,073,268
HEALTH AND WELFARE BENEFITS	\$8,182,300	\$8,675,310	\$9,194,681
UNEMPLOYMENT INSURANCE	\$282,629	\$54,836	\$45,987
WORKERS' COMPENSATION	\$974,654	\$703,661	\$681,820
RETIREE BENEFITS	\$514,545	\$592,357	\$536,567
PERS REDUCTION	\$434,608	\$479,274	\$498,865
OTHER EMPLOYEE BENEFITS	\$15,696	\$18,900	\$19,400
TOTAL, EMPLOYEE BENEFITS	\$17,589,790	\$18,319,861	\$18,871,107
BOOKS AND SUPPLIES			
APPROVED TEXTBOOKS AND CORE CURRICULA MATERIALS	\$603,905	\$1,108,010	\$942,568
BOOKS AND OTHER REFERENCE MATERIALS	\$36,351	\$19,810	\$20,011
MATERIALS AND SUPPLIES	\$3,212,910	\$5,056,165	\$4,672,227
NONCAPITALIZED EQUIPMENT	\$572,862	\$1,645,462	\$600,454
FOOD	\$0	\$0	\$0
TOTAL BOOKS AND SUPPLIES	\$4,426,028	\$7,829,447	\$6,235,260

FULLERTON SCHOOL DISTRICT
GENERAL FUND
OPERATING EXPENSE
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
SERVICES, OTHER OPERATING EXPENSES			
TRAVEL AND CONFERENCES	\$320,808	\$510,720	\$386,697
DUES AND MEMBERSHIPS	\$37,577	\$31,556	\$34,324
INSURANCE	\$317,754	\$282,061	\$285,385
OPERATION AND HOUSEKEEPING SERVICES	\$1,513,535	\$1,812,592	\$1,867,000
RENTALS, LEASES AND REPAIRS	\$280,804	\$348,155	\$333,513
DIRECT COSTS-TRANSFER OF SERVICES	\$0	\$0	\$0
DIRECT COSTS-INTERFUND SERVICES	(\$233,303)	(\$212,393)	(\$172,090)
PROFESSIONAL/CONSULTING SVCS AND OPERATING EXPEND.	\$5,074,570	\$6,257,822	\$5,744,096
COMMUNICATIONS	\$139,221	\$171,758	\$201,596
TOTAL SERVICES AND OTHER OPERATING EXPENSES	\$7,450,966	\$9,202,271	\$8,680,521
CAPITAL OUTLAY			
SITES AND IMPROVEMENTS OF SITES	\$6,705	\$15,123	\$13,279
BUILDINGS AND IMPROVEMENTS OF BUILDINGS	\$10,614	\$1,798	\$163,000
BOOKS AND MEDIA FOR NEW OR MAJOR EXPANDED LIBRARIES	\$0	\$0	\$0
EQUIPMENT	\$7,173	\$31,490	\$0
EQUIPMENT REPLACEMENT	\$55,767	\$42,140	\$50,000
TOTAL CAPITAL OUTLAY	\$80,259	\$90,551	\$226,279
OTHER OUTGO			
TUITION FOR INSTRUCTION UNDER INTER-DISTRICT ATT. AGMNTS.	\$0	\$0	\$0
STATE SPECIAL SCHOOLS	\$0	\$10,000	\$0
TUITION, EXCESS COSTS AND/OR DEFICITS PAYMENTS TO DISTRICT	\$80,783	\$205,000	\$210,300
PAYMENTS TO COUNTY OFFICES	\$638,671	\$608,232	\$624,000
DEBT SERVICE PRINCIPAL & INTEREST	\$592,949	\$1,158,865	\$1,160,877
ALL OTHER TRANSFERS	\$0	\$0	\$0
OTHER TRANSFERS OUT	\$0	\$0	\$0
TOTAL OTHER OUTGO	\$1,312,403	\$1,982,097	\$1,995,177
DIRECT SUPPORT/INDIRECT COSTS			
DIRECT SUPPORT/INDIRECT COST CHARGES	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COST CHARGES FOR INTERFUND CHGS	(\$58,435)	(\$134,444)	(\$142,726)
TOTAL DIRECT SUPPORT/INDIRECT COSTS	(\$58,435)	(\$134,444)	(\$142,726)
TOTAL EXPENDITURES	\$96,246,447	\$107,995,387	\$107,288,649

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FULLERTON SCHOOL DISTRICT
CHILD DEVELOPMENT FUND (12)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$659,319	\$704,792	\$702,815
OTHER LOCAL REVENUES	\$937,793	\$1,070,184	\$1,177,311
TOTAL REVENUES	\$1,597,112	\$1,774,976	\$1,880,126
EXPENDITURES			
CERTIFICATED SALARIES	\$182,668	\$167,800	\$165,678
CLASSIFIED SALARIES	\$904,416	\$986,459	\$1,091,213
EMPLOYEE BENEFITS	\$275,898	\$291,137	\$370,683
BOOKS AND SUPPLIES	\$140,940	\$151,797	\$115,592
SERVICES, OTHER OPERATING EXPENSES	\$30,011	\$72,999	\$31,080
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$58,435	\$84,444	\$92,726
TOTAL EXPENDITURES	\$1,592,368	\$1,754,636	\$1,866,972
NET INCREASE (DECREASE) IN FUND BALANCE	\$4,744	\$20,340	\$13,154
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$4,744	\$20,340	\$13,154
FUND BALANCE AT BEGINNING OF YEAR	\$102,523	\$107,267	\$127,607
FUND BALANCE AT END OF YEAR	\$107,267	\$127,607	\$140,761

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FULLERTON SCHOOL DISTRICT
CAFETERIA FUND (13)
INCOME & EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$2,531,092	\$2,519,400	\$2,519,400
OTHER STATE REVENUES	\$154,520	\$163,009	\$163,009
OTHER LOCAL REVENUES	\$1,443,480	\$1,550,580	\$1,613,841
TOTAL REVENUES	\$4,129,092	\$4,232,989	\$4,296,250
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$1,432,519	\$1,580,716	\$1,590,665
EMPLOYEE BENEFITS	\$494,255	\$555,509	\$580,519
BOOKS AND SUPPLIES	\$2,030,334	\$2,078,147	\$1,918,420
SERVICES, OTHER OPERATING EXPENSES	\$97,223	\$197,245	\$159,350
CAPITAL OUTLAY	\$30,142	\$70,306	\$59,085
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$50,000	\$50,000
TOTAL EXPENDITURES	\$4,084,473	\$4,531,923	\$4,358,039
NET INCREASE (DECREASE) IN FUND BALANCE	\$44,619	(\$298,934)	(\$61,789)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFER OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$44,619	(\$298,934)	(\$61,789)
FUND BALANCE AT BEGINNING OF YEAR	\$761,118	\$805,737	\$506,803
FUND BALANCE AT END OF YEAR	\$805,737	\$506,803	\$445,014

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**FULLERTON SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND (14)
INCOME AND EXPENSE SUMMARY
2007/2008**

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$535,355	\$549,541	\$574,435
OTHER LOCAL REVENUES	\$91,014	\$95,849	\$90,000
TOTAL REVENUES	\$626,369	\$645,390	\$664,435
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$27,347	\$30,555	\$0
SERVICES, OTHER OPERATING EXPENSES	\$723,899	\$52,584	\$723,049
CAPITAL OUTLAY	\$1,236,061	\$550,543	\$2,172,985
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,987,307	\$633,682	\$2,896,034
NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,360,938)	\$11,708	(\$2,231,599)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$535,354	\$549,541	\$574,435
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$535,354	\$549,541	\$574,435
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$825,584)	\$561,249	(\$1,657,164)
FUND BALANCE AT BEGINNING OF YEAR	\$2,652,216	\$1,826,632	\$2,387,881
FUND BALANCE AT END OF YEAR	\$1,826,632	\$2,387,881	\$730,717

**FULLERTON SCHOOL DISTRICT
SPECIAL RESERVE FUND (17) FOR OTHER THAN CAPITAL OUTLAY
INCOME AND EXPENSE SUMMARY
2007/2008**

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$5,243	\$0	\$0
TOTAL REVENUES	\$5,243	\$0	\$0
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
OUTGOING TUITION	\$0	\$0	\$0
OTHER TRANSFERS OUT	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,243	\$0	\$0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$124,647	\$3,718,244	\$0
INTERFUND TRANSFERS OUT	(\$3,786,456)	(\$39,267)	(\$561,127)
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	(\$3,661,809)	\$3,678,977	(\$561,127)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$3,656,566)	\$3,678,977	(\$561,127)
FUND BALANCE AT BEGINNING OF YEAR	\$3,670,833	\$14,267	\$3,693,244
FUND BALANCE AT END OF YEAR	\$14,267	\$3,693,244	\$3,132,117

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FULLERTON SCHOOL DISTRICT
BUILDING FUND (21)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$0	\$0	\$0
LOCAL REVENUES	\$98,283	\$119,208	\$0
TOTAL REVENUES	\$98,283	\$119,208	\$0
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$101,612	\$76,600
SERVICES, OTHER OPERATING EXPENSES	\$3,995	\$3,633	\$100
CAPITAL OUTLAY	\$1,320,645	\$1,159,895	\$1,000,000
OTHER TRANSFERS OUT - DEBT SERVICE	\$1,164,799	\$984,164	\$1,354,311
DIRECT SUPPORT/INDIRECT COSTS			
TOTAL EXPENDITURES	\$2,489,439	\$2,249,304	\$2,431,011
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,391,156)	(\$2,130,096)	(\$2,431,011)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$721,400	\$1,719,187	\$823,789
INTERFUND TRANSFERS OUT	(\$16,000)	(\$34,916)	(\$48,000)
OTHER SOURCES	\$1,320,645	\$1,138,395	\$200,000
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$2,026,045	\$2,822,666	\$975,789
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$365,111)	\$692,570	(\$1,455,222)
FUND BALANCE AT BEGINNING OF YEAR	\$2,522,265	\$2,157,154	\$2,849,724
FUND BALANCE AT END OF YEAR	\$2,157,154	\$2,849,724	\$1,394,502

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FULLERTON SCHOOL DISTRICT
BUILDING FUND G.O. BOND - SERIES 2002A (22)
INCOME AND EXPENSE SUMMARY
2007/2008

This Fund was closed in the 2006/07 fiscal year.

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$0	\$0	\$0
LOCAL REVENUES	\$181,807	\$0	\$0
TOTAL REVENUES	\$181,807	\$0	\$0
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$3,804	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$815,559	\$87	\$0
CAPITAL OUTLAY	\$10,093,203	\$0	\$0
OTHER TRANSFERS OUT	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,912,566	\$87	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$10,730,759)	(\$87)	\$0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	(\$150,000)	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	(\$150,000)	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$10,880,759)	(\$87)	\$0
FUND BALANCE AT BEGINNING OF YEAR	\$10,880,846	\$87	\$0
FUND BALANCE AT END OF YEAR	\$87	\$0	\$0

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FULLERTON SCHOOL DISTRICT
BUILDING FUND G.O. BOND - SERIES 2002B (23)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$0	\$0	\$0
LOCAL REVENUES	\$297,351	\$273,321	\$96,000
TOTAL REVENUES	\$297,351	\$273,321	\$96,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$456	\$4,417	\$0
SERVICES, OTHER OPERATING EXPENSES	\$248,689	\$578,672	\$202,116
CAPITAL OUTLAY	\$3,457,511	\$2,348,824	\$3,125,475
OTHER TRANSFERS OUT	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,706,656	\$2,931,913	\$3,327,591
NET INCREASE (DECREASE) IN FUND BALANCE	(\$3,409,305)	(\$2,658,592)	(\$3,231,591)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$9,699,542	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$9,699,542	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$6,290,237	(\$2,658,592)	(\$3,231,591)
FUND BALANCE AT BEGINNING OF YEAR	\$0	\$6,290,237	\$3,631,645
FUND BALANCE AT END OF YEAR	\$6,290,237	\$3,631,645	\$400,054

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FULLERTON SCHOOL DISTRICT
CAPITAL FACILITIES FUND (25)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$722,092	\$347,071	\$199,000
TOTAL REVENUES	\$722,092	\$347,071	\$199,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$1,714	\$0
EMPLOYEE BENEFITS	\$0	\$374	\$0
BOOKS AND SUPPLIES	\$387,656	\$143,365	\$80,000
SERVICES, OTHER OPERATING EXPENSES	\$150,599	\$142,270	\$38,738
CAPITAL OUTLAY	\$459,161	\$1,255,673	\$775,427
OTHER TRANSFERS OUT - DEBT SERVICE	\$256,762	\$40,263	\$40,263
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,254,178	\$1,583,659	\$934,428
NET INCREASE (DECREASE) IN FUND BALANCE	(\$532,086)	(\$1,236,588)	(\$735,428)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$37,000	\$37,000
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$37,000	\$37,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$532,086)	(\$1,199,588)	(\$698,428)
FUND BALANCE AT BEGINNING OF YEAR	\$2,710,834	\$2,178,748	\$979,160
FUND BALANCE AT END OF YEAR	\$2,178,748	\$979,160	\$280,732

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FULLERTON SCHOOL DISTRICT
SCHOOL FACILITIES FUND (35)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$50,850	\$0	\$0
LOCAL REVENUES	\$9,871	\$5,246	\$0
TOTAL REVENUES	\$60,721	\$5,246	\$0
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$8,879	\$0
SERVICES, OTHER OPERATING EXPENSES	\$4,765	\$15,398	\$0
CAPITAL OUTLAY	\$238,674	\$133,834	\$0
OUTGOING TUITION	\$0	\$0	\$0
OTHER TRANSFERS OUT	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$243,439	\$158,111	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$182,718)	(\$152,865)	\$0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$150,000	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$150,000	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$32,718)	(\$152,865)	\$0
FUND BALANCE AT BEGINNING OF YEAR	\$185,583	\$152,865	\$0
FUND BALANCE AT END OF YEAR	\$152,865	\$0	\$0

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FULLERTON SCHOOL DISTRICT
SPECIAL RESERVES FUND FOR
CAPITAL OUTLAY PROJECTS (40)
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$139,162	\$185,371	\$97,380
TOTAL REVENUES	\$139,162	\$185,371	\$97,380
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$2,196	\$4,581	\$20,000
EMPLOYEE BENEFITS	\$323	\$831	\$0
BOOKS AND SUPPLIES	\$567	\$18,172	\$1,001,000
SERVICES, OTHER OPERATING EXPENSES	\$63,836	\$48,488	\$232,566
CAPITAL OUTLAY	\$62,434	\$296,994	\$0
OUTGOING TUITION	\$0	\$0	\$0
OTHER TRANSFERS OUT	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$129,356	\$369,066	\$1,253,566
NET INCREASE (DECREASE) IN FUND BALANCE	\$9,806	(\$183,695)	(\$1,156,186)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	(\$387,838)	(\$200,000)
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$0	(\$387,838)	(\$200,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$9,806	(\$571,533)	(\$1,356,186)
FUND BALANCE AT BEGINNING OF YEAR	\$2,292,017	\$2,301,823	\$1,730,290
FUND BALANCE AT END OF YEAR	\$2,301,823	\$1,730,290	\$374,104

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**FULLERTON SCHOOL DISTRICT
BOND INTEREST & REDEMPTION FUND (51)
INCOME AND EXPENSE SUMMARY
2007/2008**

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$35,250	\$0	\$0
LOCAL REVENUES	\$2,899,732	\$2,938,332	\$3,137,858
TOTAL REVENUES	\$2,934,982	\$2,938,332	\$3,137,858
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
OUTGOING TUITION	\$0	\$0	\$0
OTHER TRANSFERS OUT	\$2,403,915	\$2,960,369	\$3,038,675
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,403,915	\$2,960,369	\$3,038,675
NET INCREASE (DECREASE) IN FUND BALANCE	\$531,067	(\$22,037)	\$99,183
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$27,407	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$27,407	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$558,474	(\$22,037)	\$99,183
FUND BALANCE AT BEGINNING OF YEAR	\$1,514,536	\$2,073,010	\$2,050,973
FUND BALANCE AT END OF YEAR	\$2,073,010	\$2,050,973	\$2,150,156

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**FULLERTON SCHOOL DISTRICT
SPECIAL RESERVE FUND (71) FOR POSTEMPLOYMENT BENEFITS
INCOME AND EXPENSE SUMMARY
2007/2008**

Funds were transferred from Fund 20 to establish this Fund in the 2006/07 fiscal year.

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$86,893	\$109,298	\$110,000
TOTAL REVENUES	\$86,893	\$109,298	\$110,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$86,893	\$109,298	\$110,000
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	(\$500,000)	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	(\$500,000)	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES/USES	(\$413,107)	\$109,298	\$110,000
FUND BALANCE AT BEGINNING OF YEAR	\$2,543,716	\$2,130,609	\$2,239,907
FUND BALANCE AT END OF YEAR	\$2,130,609	\$2,239,907	\$2,349,907

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FULLERTON SCHOOL DISTRICT
Van Daele - District 40
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$0	\$0	\$0
LOCAL REVENUES (VOTED INDEBTEDNESS - INTEREST)	\$95,736	\$100,000	\$96,000
TOTAL REVENUES	\$95,736	\$100,000	\$96,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$8,908	\$12,067	\$13,002
CAPITAL OUTLAY	\$0	\$0	\$0
DEBT SERVICE PAYMENTS	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$55,556	\$56,076	\$58,021
TOTAL EXPENDITURES	\$64,464	\$68,143	\$71,023
NET INCREASE (DECREASE) IN FUND BALANCE	\$31,272	\$31,857	\$24,977
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$360	\$1,057	\$1,000
OTHER USES	(\$19,049)	(\$58,132)	(\$22,000)
TOTAL OTHER FINANCING SOURCES/USES	(\$18,689)	(\$57,075)	(\$21,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$12,583	(\$25,218)	\$3,977
FUND BALANCE AT BEGINNING OF YEAR	\$156,776	\$169,359	\$144,141
FUND BALANCE AT END OF YEAR	\$169,359	\$144,141	\$148,118

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FULLERTON SCHOOL DISTRICT
Amerige Heights - District 48
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
STATE REVENUES	\$0	\$0	\$0
LOCAL REVENUES (VOTED INDEBTEDNESS - INTEREST)	\$905,683	\$878,000	\$860,000
TOTAL REVENUES	\$905,683	\$878,000	\$860,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$90,373	\$299,340	\$354,924
CAPITAL OUTLAY	\$0	\$0	\$0
DEBT SERVICE PAYMENTS	\$664,917	\$668,663	\$668,535
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$755,290	\$968,003	\$1,023,459
NET INCREASE (DECREASE) IN FUND BALANCE	\$150,393	(\$90,003)	(\$163,459)
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$0	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	(\$1,435)	\$80,000	\$250,000
OTHER USES	\$0	(\$7,000)	(\$94,327)
TOTAL OTHER FINANCING SOURCES/USES	(\$1,435)	\$73,000	\$155,673
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$148,958	(\$17,003)	(\$7,786)
FUND BALANCE AT BEGINNING OF YEAR	\$1,172,836	\$1,321,794	\$1,304,791
FUND BALANCE AT END OF YEAR	\$1,321,794	\$1,304,791	\$1,297,005

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FULLERTON SCHOOL DISTRICT
WORKERS' COMPENSATION FUND (68)
INCOME AND EXPENSE SUMMARY
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$102,504	\$115,000	\$100,000
TOTAL REVENUES	\$102,504	\$115,000	\$100,000
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$21,541	\$55,588	\$54,144
EMPLOYEE BENEFITS	\$7,257	\$17,535	\$17,347
BOOKS AND SUPPLIES	\$3,399	\$15,500	\$14,600
SERVICES, OTHER OPERATING EXPENSES	\$615,957	\$752,110	\$759,500
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$648,154	\$840,733	\$845,591
NET INCREASE (DECREASE) IN FUND BALANCE	(\$545,650)	(\$725,733)	(\$745,591)
OTHER FINANCING SOURCES/USES			
IN DISTRICT CONTRIBUTION	\$908,761	\$826,763	\$716,363
INTERFUND TRANSFERS OUT	(\$100,000)	(\$200,000)	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$808,761	\$626,763	\$716,363
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	\$263,111	(\$98,970)	(\$29,228)
FUND BALANCE AT BEGINNING OF YEAR	\$409,516	\$672,627	\$573,657
FUND BALANCE AT END OF YEAR	\$672,627	\$573,657	\$544,429

FULLERTON SCHOOL DISTRICT
 SELF INSURANCE FUND - DENTAL (69)
 INCOME AND EXPENSE SUMMARY
 2007/2008

NOTE: This Fund was established in 06/07.

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES	\$0	\$0	\$0
FEDERAL REVENUES	\$0	\$0	\$0
OTHER STATE REVENUES	\$0	\$0	\$0
OTHER LOCAL REVENUES	\$0	\$4,560	\$7,416
TOTAL REVENUES	N/A	\$4,560	\$7,416
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$0	\$0	\$0
BOOKS AND SUPPLIES	\$0	\$0	\$0
SERVICES, OTHER OPERATING EXPENSES	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	N/A	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	N/A	\$4,560	\$7,416
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	\$0	\$150,000	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	N/A	\$150,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	N/A	\$154,560	\$7,416
FUND BALANCE AT BEGINNING OF YEAR	N/A	\$0	\$154,560
FUND BALANCE AT END OF YEAR	N/A	\$154,560	\$161,976

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FULLERTON SCHOOL DISTRICT
PROPERTY AND LIABILITY INSURANCE FUND (81)
2007/2008

	05/06 AUDITED ACTUALS	06/07 ESTIMATED ACTUALS	07/08 BUDGET
REVENUES			
REVENUE LIMIT SOURCES			
FEDERAL REVENUES			
OTHER STATE REVENUES			
OTHER LOCAL REVENUES			
TOTAL REVENUES	\$124,959	\$208,235	\$158,040
EXPENDITURES			
CERTIFICATED SALARIES	\$0	\$0	\$0
CLASSIFIED SALARIES	\$41,093	\$29,829	\$63,765
EMPLOYEE BENEFITS	\$20,742	\$21,287	\$28,910
BOOKS AND SUPPLIES	\$16,744	\$67,272	\$162,500
SERVICES, OTHER OPERATING EXPENSES	\$531,578	\$564,347	\$515,478
CAPITAL OUTLAY	\$0	\$0	\$0
OTHER OUTGO	\$0	\$0	\$0
DIRECT SUPPORT/INDIRECT COSTS	\$0	\$0	\$0
TOTAL EXPENDITURES	\$610,157	\$682,735	\$770,653
NET INCREASE (DECREASE) IN FUND BALANCE	(\$485,198)	(\$474,500)	(\$612,613)
OTHER FINANCING SOURCES/USES			
IN DISTRICT CONTRIBUTION	\$275,000	\$235,000	\$380,000
INTERFUND TRANSFERS IN	\$100,000	\$340,000	\$0
INTERFUND TRANSFERS OUT	\$0	\$0	\$0
OTHER SOURCES	\$0	\$0	\$0
OTHER USES	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/USES	\$375,000	\$575,000	\$380,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(\$110,198)	\$100,500	(\$232,613)
FUND BALANCE AT BEGINNING OF YEAR	\$494,101	\$383,903	\$484,403
FUND BALANCE AT END OF YEAR	\$383,903	\$484,403	\$251,790

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Estimated Actuals	2007-08 Budget
01	General Fund / County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets & Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets & Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula / Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2006-07 Estimated Actuals	2007-08 Budget
RL	Revenue Limit Summary	S	S
ROP	Regional Occupational Program		
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	General Fund / County School Service Fund	GS	GS

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	70,485,041.00	1,611,367.00	72,096,408.00	71,466,044.00	1,783,830.00	73,249,874.00	1.6%
2) Federal Revenue		8100-8299	95,099.00	10,258,729.00	10,353,828.00	80,740.00	7,727,697.00	7,808,437.00	-24.6%
3) Other State Revenue		8300-8599	9,724,255.00	12,862,035.00	22,586,290.00	6,611,590.00	9,972,374.00	16,583,964.00	-26.6%
4) Other Local Revenue		8600-8799	2,713,479.00	6,867,492.00	9,580,971.00	1,252,152.00	6,834,455.00	8,086,607.00	-15.6%
5) TOTAL, REVENUES			83,017,874.00	31,599,623.00	114,617,497.00	79,410,526.00	26,318,356.00	105,728,882.00	-7.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,621,333.00	12,066,521.00	53,687,854.00	42,280,907.00	11,741,668.00	54,022,575.00	0.6%
2) Classified Salaries		2000-2999	8,623,215.00	8,394,535.00	17,017,750.00	8,938,589.00	8,461,867.00	17,400,456.00	2.2%
3) Employee Benefits		3000-3999	13,068,774.00	5,251,087.00	18,319,861.00	13,721,984.00	5,149,143.00	18,871,107.00	3.0%
4) Books and Supplies		4000-4999	2,612,819.00	5,216,628.00	7,829,447.00	2,337,043.00	3,898,217.00	6,235,260.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	3,697,672.00	5,504,599.00	9,202,271.00	3,895,479.00	4,785,042.00	8,680,521.00	-5.7%
6) Capital Outlay		6000-6999	80,378.00	10,173.00	90,551.00	213,000.00	13,279.00	226,279.00	149.9%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,158,865.00	823,232.00	1,982,097.00	1,160,877.00	834,300.00	1,995,177.00	0.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(861,376.00)	726,932.00	(134,444.00)	(717,622.00)	574,896.00	(142,726.00)	6.2%
9) TOTAL, EXPENDITURES			70,001,680.00	37,993,707.00	107,995,387.00	71,830,237.00	35,458,412.00	107,288,649.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			13,016,194.00	(6,394,084.00)	6,622,110.00	7,580,289.00	(9,140,056.00)	(1,559,767.00)	-123.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	122,021.00	0.00	122,021.00	609,127.00	0.00	609,127.00	399.2%
b) Transfers Out		7610-7629	5,973,972.00	0.00	5,973,972.00	1,235,224.00	0.00	1,235,224.00	-79.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,630,739.00)	8,630,739.00	0.00	(9,140,056.00)	9,140,056.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,482,690.00)	8,630,739.00	(5,851,951.00)	(9,766,153.00)	9,140,056.00	(626,097.00)	-89.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,466,496.00)	2,236,655.00	770,159.00	(2,185,864.00)	0.00	(2,185,864.00)	-383.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
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)			9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
2) Ending Balance, June 30 (E + F1e)			8,005,557.00	4,485,011.00	12,490,568.00	5,819,693.00	4,485,011.00	10,304,704.00	-17.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	4,485,011.00	4,485,011.00	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,356,691.00	0.00	6,356,691.00	4,170,727.00	0.00	4,170,727.00	-34.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,248,966.00	0.00	1,248,966.00	1,248,966.00	0.00	1,248,966.00	0.0%
088 Pre K	0000	9780	7,483.00		7,483.00				
090 School Site Improvement	0000	9780	527.00		527.00				
092 IB Program	0000	9780	20,305.00		20,305.00				
094 School Foundation	0000	9780	17,087.00		17,087.00				
095 Beckman Science	0000	9780	2,923.00		2,923.00				
097 Supplemental Grant	0000	9780	326,029.00		326,029.00				
101 CSR Option II K	0000	9780	9,571.00		9,571.00				
102/402/403 School Site Discretionary	0000	9780	289,459.00		289,459.00				
107 Friday Night Live	0000	9780	1,205.00		1,205.00				
116 Discretionary Donations	0000	9780	85,783.00		85,783.00				
117 Intervention	0000	9780	16,404.00		16,404.00				
119 Phelps Grant	0000	9780	9,172.00		9,172.00				
367 API Discretionary	0000	9780	27,786.00		27,786.00				
416 Fine Arts	0000	9780	71,003.00		71,003.00				
441 Laptop/Centralized Donations	0000	9780	296,457.00		296,457.00				
442 Laptop/School Site Donations	0000	9780	63,485.00		63,485.00				
536 FESMA	0000	9780	4,307.00		4,307.00				
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	4,485,011.00	4,485,011.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revoiving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor: Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	43,000,796.00	0.00	43,000,796.00	42,552,615.00	0.00	42,552,615.00	-1.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	263,935.00	0.00	263,935.00	263,935.00	0.00	263,935.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	304,010.00	0.00	304,010.00	304,010.00	0.00	304,010.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,413,229.00	0.00	24,413,229.00	26,000,089.00	0.00	26,000,089.00	6.5%
Unsecured Roll Taxes		8042	1,185,909.00	0.00	1,185,909.00	1,233,345.00	0.00	1,233,345.00	4.0%
Prior Years' Taxes		8043	658,174.00	0.00	658,174.00	658,174.00	0.00	658,174.00	0.0%
Supplemental Taxes		8044	1,706,046.00	0.00	1,706,046.00	1,706,046.00	0.00	1,706,046.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	53,977.00	0.00	53,977.00	0.00	0.00	0.00	-100.0%
Penalties and Interest on Delinquent Revenue Limit 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			71,586,076.00	0.00	71,586,076.00	72,718,214.00	0.00	72,718,214.00	1.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,611,367.00)		(1,611,367.00)	(1,783,830.00)		(1,783,830.00)	10.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,611,367.00	1,611,367.00		1,783,830.00	1,783,830.00	10.7%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	510,332.00	0.00	510,332.00	531,660.00	0.00	531,660.00	4.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096				0.00	0.00	0.00	
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			70,485,041.00	1,611,367.00	72,096,408.00	71,466,044.00	1,783,830.00	73,249,874.00	1.6%
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	2,034,703.00	2,034,703.00	0.00	2,034,703.00	2,034,703.00	0.0%
Special Education Discretionary Grants		8182	0.00	240,213.00	240,213.00	0.00	240,213.00	240,213.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		7,635,698.00	7,635,698.00		5,295,215.00	5,295,215.00	-30.7%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		81,114.00	81,114.00		56,606.00	56,606.00	-30.2%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	95,099.00	267,001.00	362,100.00	80,740.00	100,960.00	181,700.00	-49.8%
TOTAL, FEDERAL REVENUE			95,099.00	10,258,729.00	10,353,828.00	80,740.00	7,727,697.00	7,808,437.00	-24.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311				552,391.00		552,391.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					0.00	0.00	
Prior Years	2430	8319					0.00	0.00	
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		120,555.00	120,555.00		132,445.00	132,445.00	9.9%
Home-to-School Transportation	7230	8311		477,568.00	477,568.00		496,863.00	496,863.00	4.0%
School Improvement Program	7280-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		0.00	0.00		0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311		708,128.00	708,128.00		741,820.00	741,820.00	4.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,145,152.00	0.00	4,145,152.00	4,331,360.00	0.00	4,331,360.00	4.5%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,538,366.00	0.00	3,538,366.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	1,660,940.00	309,821.00	1,990,761.00	1,623,635.00	263,755.00	1,887,390.00	-5.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		204,165.00	204,165.00		204,165.00	204,165.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		215,517.00	215,517.00		215,517.00	215,517.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		982,944.00	982,944.00		985,568.00	985,568.00	0.3%
Staff Development	7292, 7294, 7295, 7296, 7305	8590		51,250.00	51,250.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		282,223.00	282,223.00		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		33,192.00	33,192.00		30,854.00	30,854.00	-7.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		5,229.00	5,229.00		10,273.00	10,273.00	96.5%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		400,194.00	400,194.00		401,536.00	401,536.00	0.3%
Professional Development Block Grant	7393	8590		716,034.00	716,034.00		748,470.00	748,470.00	4.5%
Targeted Instructional Improvement Block Grant	7394	8590		1,191,631.00	1,191,631.00		1,136,484.00	1,136,484.00	-4.8%
School and Library Improvement Block Grant	7395	8590		3,158,852.00	3,158,852.00		2,632,418.00	2,632,418.00	-16.7%
Quality Education Investment Act	7400	8590					0.00	0.00	
All Other State Revenue	All Other	8590	359,797.00	4,004,732.00	4,364,529.00	104,204.00	1,972,206.00	2,076,410.00	-52.4%
TOTAL, OTHER STATE REVENUE			9,724,255.00	12,962,035.00	22,586,290.00	6,611,590.00	9,972,374.00	16,583,964.00	-28.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	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	4,000.00	0.00	4,000.00	3,000.00	0.00	3,000.00	-25.0%
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	39,000.00	0.00	39,000.00	39,000.00	0.00	39,000.00	0.0%
Interest		8660	850,000.00	0.00	850,000.00	740,000.00	0.00	740,000.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	138,000.00	138,000.00	0.00	124,000.00	124,000.00	-10.1%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	48,124.00	48,124.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	1,820,479.00	0.00	1,820,479.00	470,152.00	0.00	470,152.00	-74.2%
Tuition		8710	0.00	390,478.00	390,478.00	0.00	450,000.00	450,000.00	15.2%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	6,290,890.00	6,290,890.00	0.00	6,260,455.00	6,260,455.00	-0.5%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	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			2,713,479.00	6,887,492.00	9,580,971.00	1,252,152.00	6,834,455.00	8,086,607.00	-15.6%
TOTAL, REVENUES			83,017,874.00	31,599,623.00	114,617,497.00	79,410,526.00	28,318,356.00	105,728,882.00	-7.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	36,486,388.00	8,720,060.00	45,206,448.00	37,140,199.00	8,534,093.00	45,674,292.00	1.0%
Certificated Pupil Support Salaries		1200	768,729.00	1,111,651.00	1,880,380.00	774,911.00	1,209,164.00	1,984,075.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,126,714.00	1,003,946.00	5,130,660.00	4,121,271.00	862,650.00	4,983,921.00	-2.9%
Other Certificated Salaries		1900	239,502.00	1,230,864.00	1,470,366.00	244,526.00	1,135,781.00	1,380,287.00	-6.1%
TOTAL, CERTIFICATED SALARIES			41,621,333.00	12,066,521.00	53,687,854.00	42,280,907.00	11,741,668.00	54,022,575.00	0.8%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	187,260.00	3,958,035.00	4,145,295.00	164,310.00	4,131,782.00	4,296,092.00	3.6%
Classified Support Salaries		2200	3,716,676.00	2,979,927.00	6,696,603.00	3,649,669.00	3,022,990.00	6,672,659.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	498,249.00	379,674.00	877,923.00	583,041.00	362,637.00	945,678.00	7.7%
Clerical, Technical and Office Salaries		2400	3,875,796.00	1,000,064.00	4,875,860.00	4,208,826.00	896,076.00	5,104,902.00	4.7%
Other Classified Salaries		2900	345,234.00	76,835.00	422,069.00	332,743.00	48,382.00	381,125.00	-9.7%
TOTAL, CLASSIFIED SALARIES			8,623,215.00	8,394,535.00	17,017,750.00	8,938,589.00	8,461,867.00	17,400,456.00	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,447,410.00	915,174.00	4,362,584.00	3,534,107.00	867,617.00	4,401,724.00	0.9%
PERS		3201-3202	749,960.00	639,764.00	1,389,724.00	759,900.00	658,805.00	1,418,795.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,259,268.00	783,947.00	2,043,215.00	1,282,987.00	790,281.00	2,073,268.00	1.5%
Health and Welfare Benefits		3401-3402	6,465,464.00	2,209,846.00	8,675,310.00	6,899,426.00	2,295,255.00	9,194,681.00	6.0%
Unemployment Insurance		3501-3502	(22,904.00)	77,740.00	54,836.00	30,557.00	15,430.00	45,987.00	-16.1%
Workers' Compensation		3601-3602	430,143.00	273,518.00	703,661.00	495,720.00	186,100.00	681,820.00	-3.1%
OPEB, Allocated		3701-3702	442,022.00	150,335.00	592,357.00	415,473.00	121,094.00	536,567.00	-9.4%
OPEB, Active Employees		3751-3752				0.00	0.00	0.00	
PERS Reduction		3801-3802	278,511.00	200,763.00	479,274.00	284,304.00	214,561.00	498,865.00	4.1%
Other Employee Benefits		3901-3902	18,900.00	0.00	18,900.00	19,400.00	0.00	19,400.00	2.6%
TOTAL, EMPLOYEE BENEFITS			13,068,774.00	5,251,087.00	18,319,861.00	13,721,964.00	5,149,143.00	18,871,107.00	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	734.00	1,107,276.00	1,108,010.00	27,000.00	915,568.00	942,568.00	-14.9%
Books and Other Reference Materials		4200	14,403.00	5,407.00	19,810.00	16,161.00	3,850.00	20,011.00	1.0%
Materials and Supplies		4300	1,814,177.00	3,241,988.48	5,056,165.48	1,914,019.00	2,758,208.00	4,672,227.00	-7.6%
Noncapitalized Equipment		4400	783,505.00	861,956.52	1,645,461.52	379,863.00	220,591.00	600,454.00	-63.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,612,819.00	5,216,628.00	7,829,447.00	2,337,043.00	3,898,217.00	6,235,260.00	-20.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100				0.00	0.00	0.00	
Travel and Conferences		5200	177,421.00	333,299.00	510,720.00	190,685.00	196,012.00	386,697.00	-24.3%
Dues and Memberships		5300	29,948.00	1,608.00	31,556.00	32,865.00	1,459.00	34,324.00	8.8%
Insurance		5400 - 5450	238,234.00	43,827.00	282,061.00	239,112.00	46,273.00	285,385.00	1.2%
Operations and Housekeeping Services		5500	1,812,592.00	0.00	1,812,592.00	1,867,000.00	0.00	1,867,000.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,141.00	206,014.00	348,155.00	139,966.00	193,547.00	333,513.00	-4.2%
Transfers of Direct Costs		5710	(396,288.00)	396,288.00	0.00	(287,808.00)	287,808.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(145,355.00)	(67,038.00)	(212,393.00)	(122,747.00)	(49,343.00)	(172,090.00)	-19.0%
Professional/Consulting Services and Operating Expenditures		5800	1,700,494.00	4,557,328.00	6,257,822.00	1,667,959.00	4,076,137.00	5,744,096.00	-8.2%
Communications		5900	138,485.00	33,273.00	171,758.00	168,447.00	33,149.00	201,596.00	17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,697,672.00	5,504,599.00	9,202,271.00	3,895,479.00	4,785,042.00	8,680,521.00	-5.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	4,950.00	10,173.00	15,123.00	0.00	13,279.00	13,279.00	-12.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,798.00	0.00	1,798.00	163,000.00	0.00	163,000.00	8965.6%
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	31,490.00	0.00	31,490.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	42,140.00	0.00	42,140.00	50,000.00	0.00	50,000.00	18.7%
TOTAL, CAPITAL OUTLAY			80,378.00	10,173.00	90,551.00	213,000.00	13,279.00	226,279.00	149.9%
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	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	205,000.00	205,000.00	0.00	210,300.00	210,300.00	2.6%
Payments to County Offices		7142	0.00	608,232.00	608,232.00	0.00	624,000.00	624,000.00	2.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		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%
Transfers to Charter Schools in Lieu of Property Taxes		7280	0.00	0.00	0.00				
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	451,711.00	0.00	451,711.00	425,339.00	0.00	425,339.00	-5.8%
Other Debt Service - Principal		7439	707,154.00	0.00	707,154.00	735,538.00	0.00	735,538.00	4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			1,158,865.00	823,232.00	1,982,097.00	1,160,877.00	834,300.00	1,995,177.00	0.7%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(726,932.00)	726,932.00	0.00	(574,896.00)	574,896.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(134,444.00)	0.00	(134,444.00)	(142,726.00)	0.00	(142,726.00)	6.2%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(861,376.00)	726,932.00	(134,444.00)	(717,622.00)	574,896.00	(142,726.00)	6.2%
TOTAL, EXPENDITURES			70,001,680.00	37,993,707.00	107,995,387.00	71,830,237.00	35,458,412.00	107,288,649.00	-0.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	39,267.00	0.00	39,267.00	561,127.00	0.00	561,127.00	1329.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	82,754.00	0.00	82,754.00	48,000.00	0.00	48,000.00	-42.0%
(a) TOTAL, INTERFUND TRANSFERS IN			122,021.00	0.00	122,021.00	609,127.00	0.00	609,127.00	399.2%
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	3,718,244.00	0.00	3,718,244.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	9.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	549,541.00	0.00	549,541.00	574,435.00	0.00	574,435.00	4.5%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,706,187.00	0.00	1,706,187.00	660,789.00	0.00	660,789.00	-61.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,973,972.00	0.00	5,973,972.00	1,235,224.00	0.00	1,235,224.00	-79.3%
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers from Funds of 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	(8,630,739.00)	8,630,739.00	0.00	(9,140,056.00)	9,140,056.00	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%
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			(8,630,739.00)	8,630,739.00	0.00	(9,140,056.00)	9,140,056.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,482,690.00)	8,630,739.00	(5,851,951.00)	(9,766,153.00)	9,140,056.00	(626,097.00)	-89.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	70,485,041.00	1,611,367.00	72,096,408.00	71,466,044.00	1,783,830.00	73,249,874.00	1.6%
2) Federal Revenue		8100-8299	95,099.00	10,258,729.00	10,353,828.00	80,740.00	7,727,697.00	7,808,437.00	-24.6%
3) Other State Revenue		8300-8599	9,724,255.00	12,862,035.00	22,586,290.00	6,611,590.00	9,972,374.00	16,583,964.00	-26.6%
4) Other Local Revenue		8600-8799	2,713,479.00	6,867,492.00	9,580,971.00	1,252,152.00	6,834,455.00	8,086,607.00	-15.6%
5) TOTAL, REVENUES			83,017,874.00	31,599,623.00	114,617,497.00	79,410,526.00	26,318,356.00	105,728,882.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,050,730.00	23,636,466.00	71,687,196.00	48,900,360.00	22,236,061.00	71,136,421.00	-0.8%
2) Instruction - Related Services	2000-2999		9,176,035.00	6,033,890.00	15,209,925.00	9,404,252.00	4,967,958.00	14,372,210.00	-5.5%
3) Pupil Services	3000-3999		1,436,558.00	4,118,058.00	5,554,616.00	1,466,449.00	4,187,524.00	5,653,973.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		16,136.00	0.00	16,136.00	6,061.00	0.00	6,061.00	-62.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,866,611.00	726,932.00	4,593,543.00	4,263,422.00	574,896.00	4,838,318.00	5.3%
8) Plant Services	8000-8999		6,296,745.00	2,655,129.00	8,951,874.00	6,628,816.00	2,657,673.00	9,286,489.00	3.7%
9) Other Outgo	9000-9999	Except 7610-7699	1,158,865.00	823,232.00	1,982,097.00	1,160,877.00	834,300.00	1,995,177.00	0.7%
10) TOTAL, EXPENDITURES			70,001,680.00	37,993,707.00	107,995,387.00	71,830,237.00	35,458,412.00	107,288,649.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,016,194.00	(6,394,084.00)	6,622,110.00	7,580,289.00	(9,140,056.00)	(1,559,767.00)	-123.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	122,021.00	0.00	122,021.00	609,127.00	0.00	609,127.00	399.2%
b) Transfers Out		7610-7629	5,973,972.00	0.00	5,973,972.00	1,235,224.00	0.00	1,235,224.00	-79.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,630,739.00)	8,630,739.00	0.00	(9,140,056.00)	9,140,056.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,482,690.00)	8,630,739.00	(5,851,951.00)	(9,766,153.00)	9,140,056.00	(626,097.00)	-89.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,466,496.00)	2,236,655.00	770,159.00	(2,185,864.00)	0.00	(2,185,864.00)	-383.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
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)			9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,472,053.00	2,248,356.00	11,720,409.00	8,005,557.00	4,485,011.00	12,490,568.00	6.6%
2) Ending Balance, June 30 (E + F1e)			8,005,557.00	4,485,011.00	12,490,568.00	5,819,693.00	4,485,011.00	10,304,704.00	-17.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	4,485,011.00	4,485,011.00	0.00	0.00	0.00	-100.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,356,591.00	0.00	6,356,591.00	4,170,727.00	0.00	4,170,727.00	-34.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,248,966.00	0.00	1,248,966.00	1,248,966.00	0.00	1,248,966.00	0.0%
088 Pre K	0000	9780	7,463.00						
090 School Site Improvement	0000	9780	527.00						
092 IB Program	0000	9780	20,305.00						
094 School Foundation	0000	9780	17,087.00						
095 Beckman Science	0000	9780	2,923.00						
097 Supplemental Grant	0000	9780	326,029.00						
101 CSR Option II K	0000	9780	9,571.00						
102/402/403 School Site Discretionary	0000	9780	289,459.00						
107 Friday Night Live	0000	9780	1,205.00						
116 Discretionary Donations	0000	9780	85,783.00						
117 Intervention	0000	9780	16,404.00						
119 Phelps Grant	0000	9780	9,172.00						
367 API Discretionary	0000	9780	27,786.00						
416 Fine Arts	0000	9780	71,003.00						
441 Laptop/Centralized Donations	0000	9780	296,457.00						
442 Laptop/School Site Donations	0000	9780	63,485.00						
536 FESMA	0000	9780	4,307.00						
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				0.00	4,485,011.00	4,485,011.00	

Resource	Description	2006-07	2007-08
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	26,993.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student	97,256.00	0.00
6300	Lottery: Instructional Materials	274,019.00	0.00
6405	School Safety & Violence Prevention, Grades 8-12	6,757.00	0.00
6500	Special Education	86,130.00	0.00
6760	Arts and Music Block Grant	127,138.00	0.00
6761	Arts, Music, and Physical Education Supplies and Equipment	1,113,929.00	0.00
7080	Supplemental School Counseling Program	63,040.00	0.00
7140	Gifted & Talented Education (GATE)	16,810.00	0.00
7156	Instructional Materials Realignment, IMFRP (AB 1781)	500,655.00	0.00
7158	Instructional Materials - Williams Case	174,043.00	0.00
7271	California Peer Assistance & Review Program for Teacher (CPARP)	54,234.00	0.00
7325	Staff Development: Administrator Training	932.00	0.00
7392	Teacher Credentialing Block Grant	50,473.00	0.00
7394	Targeted Instructional Improvement Block Grant	78,638.00	0.00
7395	School and Library Improvement Block Grant	553,903.00	0.00
7396	Discretionary Block Grant - School Site	769,820.00	0.00
7397	Discretionary Block Grant - School District	269,946.00	0.00
7398	Instructional Materials, Library Materials and Education Technology	220,295.00	0.00
Total, Legally Restricted Balance		4,485,011.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2004-05)	13,596.68	13,519.55	0.6%	Met
Second Prior Year (2005-06)	13,521.33	13,493.48	0.2%	Met
First Prior Year (2006-07)	13,480.12	13,470.60	0.1%	Met
Budget Year (2007-08) (Criterion 4A1, Step 2a)	13,212.84			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2004-05)		13,444	13,874	N/A	Met
Second Prior Year (2005-06)		13,426	13,890	N/A	Met
First Prior Year (2006-07)		13,382	13,612	N/A	Met
Budget Year (2007-08)		13,303			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment Ratio

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased by more than one half of one percent (0.5%) from the historical average ratio from the three prior fiscal years.

3A. Calculating the District's Historical ADA to Enrollment Ratio Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2004-05)	13,444	13,874	96.9%
Second Prior Year (2005-06)	13,425	13,890	96.7%
First Prior Year (2006-07)	13,166	13,612	96.7%
		Historical Average Ratio:	96.8%
		District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):	97.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2007-08)	12,866	13,303	96.7%	Met
1st Subsequent Year (2008-09)	12,566	12,993	96.7%	Met
2nd Subsequent Year (2009-10)	12,266	12,683	96.7%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost-of-living adjustment (COLA) from the prior year.

For basic aid districts, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,315.97	5,557.97	5,763.97	5,913.97
b. Deficit Factor (Form RL, Line 16)	1.00000	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,315.97	5,557.97	5,763.97	5,913.97
d. Prior Year Funded BRL per ADA		5,315.97	5,557.97	5,763.97
e. Difference (Step 1c minus Step 1d)		242.00	206.00	150.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.6%	3.7%	2.6%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	13,470.60	13,212.84	12,913.00	12,613.00
b. Prior Year Revenue Limit (Funded) ADA		13,470.60	13,212.84	12,913.00
c. Difference (Step 2a minus Step 2b)		(257.76)	(299.84)	(300.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.9%	-2.3%	-2.3%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		2.7%	1.4%	0.3%
Revenue Limit Standard (Step 3, plus/minus 1%):		1.7% to 3.7%	.4% to 2.4%	-.7% to 1.3%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (Applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Projected local property taxes (Form RL, Lines 25 thru 27)	28,585,280.00	30,165,599.00	30,165,599.00	30,165,599.00
Basic Aid Standard (Percent change over previous year):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (Applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Necessary Small School Standard (Funded COLA change - Step 1f plus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	71,586,076.00	72,718,214.00	73,701,167.00	73,854,070.00
Less: Adjustments for Revenue Limit Coding Changes Effective 2007-08 (Form RL, Lines 33-37)	524,862.00			
Adjusted Revenue Limit	71,061,214.00	72,718,214.00	73,701,167.00	73,854,070.00
District's Projected Change in Revenue Limit:		2.3%	1.4%	0.2%
Revenue Limit Standard:		1.7% to 3.7%	.4% to 2.4%	-.7% to 1.3%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

5A. Calculating the District's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2004-05)	79,298,412.87	94,606,858.34	83.8%
Second Prior Year (2005-06)	83,035,225.39	96,246,447.09	86.3%
First Prior Year (2006-07)	89,025,465.00	107,995,387.00	82.4%
Historical Average Ratio:			84.2%
District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):			82.2% to 86.2%

5B. Calculating the District's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2007-08)	90,294,138.00	107,288,649.00	84.2%	Met
1st Subsequent Year (2008-09)	91,768,010.00	109,232,023.00	84.0%	Met
2nd Subsequent Year (2009-10)	92,463,319.00	110,379,787.00	83.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

District's Other Revenues and Expenditures Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2006-07)	10,353,828.00		
Budget Year (2007-08)	7,808,437.00	-24.6%	Not Met
1st Subsequent Year (2008-09)	7,808,437.00	0.0%	Met
2nd Subsequent Year (2009-10)	7,808,437.00	0.0%	Met
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2006-07)	22,586,290.00		
Plus: First Prior Year Adjustment (Criterion 4B)	524,862.00		
Adjusted First Prior Year (2006-07)	23,111,152.00		
Budget Year (2007-08)	16,583,964.00	-28.2%	Not Met
1st Subsequent Year (2008-09)	17,047,455.00	2.8%	Met
2nd Subsequent Year (2009-10)	17,334,888.00	1.7%	Met
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2006-07)	9,580,971.00		
Budget Year (2007-08)	8,086,607.00	-15.6%	Not Met
1st Subsequent Year (2008-09)	8,212,919.00	1.6%	Met
2nd Subsequent Year (2009-10)	8,164,721.00	-0.6%	Met
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2006-07)	7,829,447.00		
Budget Year (2007-08)	6,235,260.00	-20.4%	Not Met
1st Subsequent Year (2008-09)	6,456,487.00	3.5%	Met
2nd Subsequent Year (2009-10)	6,672,055.00	3.3%	Met
Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2006-07)	9,202,271.00		
Budget Year (2007-08)	8,680,521.00	-5.7%	Not Met
1st Subsequent Year (2008-09)	8,973,534.00	3.4%	Met
2nd Subsequent Year (2009-10)	9,146,665.00	1.9%	Met

6B. Comparison of District Other Revenues and Expenditures to the Standard

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

- 1a. STANDARD NOT MET - One or more projected operating revenue or expenditure object categories have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected revenues and expenditures within the standard.

Explanation:
(required if NOT met)

State and Federal Revenue: Deferred revenue is not included in the 2007/08 Budget Year. Local Revenue: The First Prior Year (2006/07) includes cash based donations and reimbursements that are not reflected in subsequent years. Books and Supplies: Carryover is reduced from 2006/07 and will not be rebudgeted in 2007/08 until actual carryover is determined.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

DATA ENTRY: Enter data in the Contributed column for Deferred Maintenance Contribution; all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Deferred Maintenance Contribution		Status
	Required ¹	Contributed ²	
Deferred Maintenance	561,444	574,435	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

- Not applicable (district does not participate in the deferred maintenance program)
 Other (explanation must be provided)

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999)	108,523,873.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ² to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures, Transfers Out, and Uses	108,523,873.00	3,255,716.19	2,741,595.00	Not Met

² Fund 01, Resource 8150, objects 8900-8999

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

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

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

1/2% is not included in the Ongoing and Major Maintenance Account but is included in the District's contribution to Deferred Maintenance. The District meets its 3% requirement.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

Percentage Level ¹	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Deficit Spending Standard Percentage Level:

8A. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2004-05)	(947,061.50)	99,119,667.33	1.0%	Met
Second Prior Year (2005-06)	4,748,621.87	97,503,201.09	N/A	Met
First Prior Year (2006-07)	770,159.00	113,969,359.00	N/A	Met
Budget Year (2007-08) (Information only)	(2,185,864.00)	108,523,873.00		

8B. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2004-05)	6,793,622.00	7,052,894.12	N/A	Met
Second Prior Year (2005-06)	5,112,386.00	5,654,265.72	N/A	Met
First Prior Year (2006-07)	9,472,051.00	9,472,053.00	N/A	Met

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out¹ and other financing uses:

Percentage Level	District ADA		
5% or \$53,000 ² (greater of)	0	to	300
4% or \$53,000 ² (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ An administrative unit (AU) of a special education local plan area (SELPA) may exclude the distribution of revenues to its participating members.

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	12,866	12,566	12,266
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b, and F2):

No

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)	108,523,873.00	109,753,228.00	110,634,762.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	108,523,873.00	109,753,228.00	110,634,762.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	3,255,716.19	3,292,596.84	3,319,042.86
6. Reserve Standard - by Amount (\$53,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	3,255,716.19	3,292,596.84	3,319,042.86

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except line 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	4,170,727.00	3,318,742.00	624,715.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00		
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)	0.00		
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	3,132,117.00	1,732,117.00	1,732,117.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves (Lines C1 thru C5)	7,302,844.00	5,050,859.00	2,356,832.00
District's Reserve Standard (Section 10B, Line B7):	3,255,716.19	3,292,596.84	3,319,042.86
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

District is aware that it will need to reduce expenditures over the 3 years if revenue projections from the state do not improve.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years:

There are laptop lease payments scheduled to occur annually through 2009/10. These are funded partially by parent contributions over the same period of time and partially by one time funds from Fund 40. \$200,000 of Fund 40 contributions are budgeted in 2007/08.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Percentage Range:

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)			
First Prior Year (2006-07)	(8,630,739.00)		
Budget Year (2007-08)	(9,140,056.00)	5.9%	Met
1st Subsequent Year (2008-09)	(9,418,238.00)	3.0%	Met
2nd Subsequent Year (2009-10)	(9,664,672.00)	2.6%	Met
1b. Transfers In, General Fund *			
First Prior Year (2006-07)	122,021.00		
Budget Year (2007-08)	609,127.00	399.2%	Not Met
1st Subsequent Year (2008-09)	1,490,538.00	144.7%	Not Met
2nd Subsequent Year (2009-10)	106,961.00	-92.8%	Not Met
1c. Transfers Out, General Fund *			
First Prior Year (2006-07)	5,973,972.00		
Budget Year (2007-08)	1,235,224.00	-79.3%	Not Met
1st Subsequent Year (2008-09)	1,062,332.00	-14.0%	Not Met
2nd Subsequent Year (2009-10)	796,102.00	-25.1%	Not Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget?

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than ten percent for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Laptop revenue is declining each year as lease purchase agreements are completed therefore affecting the transfers from the General Fund to Fund 21.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2)

2. List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment SACS Codes Used	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Budget Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases	3	2,416,146	1,041,486	1,354,302	871,534	406,228
Fund/Resource/Object:	21/0000/897					
Certificates of Participation	22	7,540,000	565,915	567,920	569,515	565,377
Fund/Resource/Object:	01/000/8011					
Other Postemployment Benefits	N/A					
Fund/Resource/Object:						
Supp Early Retirement Program	N/A					
Fund/Resource/Object:						
State School Building Loans	N/A					
Fund/Resource/Object:						
Compensated Absences	N/A					
Fund/Resource/Object:						
Other Long-term Commitments:						
Commitment Type:	Capital Lease					
	3	468,136	216,913	216,913	216,913	54,228
Fund/Resource/Object:	01/0000/8011					
Commitment Type:	Capital Lease					
	4	1,379,770	376,036	376,036	376,036	376,036
Fund/Resource/Object:	01/0000/8011					
Commitment Type:	Redevelopment Loan					
	18	508,232	40,263	40,263	40,263	40,263
Fund/Resource/Object:	25/0000/8681					
Commitment Type:	CFD 2000-01					
	25	1,135,000	84,164	88,194	87,069	85,906
Fund/Resource/Object:	District 40					
Commitment Type:	CFD 2001-01					
	25	18,225,000	1,453,181	1,452,044	1,454,274	1,450,066
Fund/Resource/Object:	District 48					
Total Annual Payments:			3,777,958	4,095,672	3,615,604	2,978,104
Percent Change Over Previous Year:				8.4%	-11.7%	-17.6%

S6B. Calculating the District's Change in Revenues

DATA ENTRY: All data are extracted or calculated.

Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 8011, 8020-8089)	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	71,061,214.00	72,718,214.00	73,701,167.00	73,854,070.00
Percent Change Over Previous Year:		2.3%	1.4%	0.2%
Status:	Not Met	Met	Met	Met

S6C. Comparison of the District's Long-term Commitments to Revenues

DATA ENTRY: Enter an explanation if Not Met.

- 1a. NOT MET - The percent change in annual payments for long-term commitments exceeds the change in revenues for any of the budget or two subsequent fiscal years. Explain how these long-term commitments will be funded in future years. For funding sources that will expire prior to the end of the commitment period, or are funded with one-time sources, provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if NOT met)

A one time increase in capital leases by \$300,000 for the Laptop Program is reflected in 2007/08 but declines in future years.

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.)

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers' compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-6)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility information:

Certificated and management employees who are between 55 and 65 with at least 10 years of service are eligible for OPEB. No employee contribution is required for certificated employees. Management employees contribute 10% to the costs of OPEB. Classified employees who are between 50 and 65 with at least 10 years of service are eligible for OPEB with no employee contribution required.

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

4. If Pay-as-you-go, disclose the following information:

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of retirees receiving OPEB	88	88	88
Total annual cost	536,567	563,395	591,565
Percent of total annual cost paid by retiree	1%	1%	1%
Percent of total annual cost paid by employer (100% minus retiree %)	99%	99%	99%

5. Total liability for OPEB

a. Is total liability based on an estimate or actuarial study?

b. If based on an actuarial study, indicate the date of the study.

6. Amount of total OPEB liability that is unfunded

S7B. Identification of the District's Unfunded Liability for Other Self-insured Benefits

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 2-6)

2. Describe any other self-insured benefit programs operated by the district. Include details on whether the programs are lifetime or limited, and eligibility information:

Worker's Compensation is limited to claims payments and temporary disability. There is also a self-insured dental claims program.

3. Are other self-insured benefit programs funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, what is the total annual cost?

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	N/A	N/A	N/A

5. Total liability for providing the other self-insured benefits

a. Is total liability based on an estimate or actuarial study?

b. If based on an actuarial study, indicate the date of the study.

6. Amount of total liability that is unfunded

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions	640.2	629.2	617.2	605.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2007-08)

1st Subsequent Year
(2008-09)

2nd Subsequent Year
(2009-10)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

497,329

7. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1,135,193	740,371	230,526

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
6,502,050	7,152,255	7,867,481
90%	90%	90%
6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
1,318,000	1,000,000	1,000,000
3.2%	2.4%	2.4%

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

Certificated non management attrition savings for 2007/08 is \$1.0 million.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-management) FTE positions	361.8	363.8	363.8	363.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>		
% change in salary schedule from prior year	<input type="text"/>		

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
7. Amount included for any tentative salary increases	389,941	250,420	77,992

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
2,521,338	2,773,472	3,050,819
90%	90%	90%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
145,000	100,000	100,000
1.4%	1.0%	1.0%

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

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

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

Classified (Non-management) - Other

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

There are no savings from attrition for classified.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions	72.6	71.6	71.6	71.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

55,989

4. Amount included for any tentative salary increases

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Amount included for any tentative salary increases	143,926	97,990	30,511

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	781,679	859,847	945,832
Percent of H&W cost paid by employer	90%	90%	90%
Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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

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

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

ADDITIONAL FISCAL INDICATORS

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

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

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

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

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

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

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

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

Comments:
(optional)

A6: District pays 100% for retired teachers who have single coverage in certain plans. The District also pays 100% for CSEA and 1 dependent for an HMO.

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	704,792.00	702,815.00	-0.3%
4) Other Local Revenue		8600-8799	1,070,184.00	1,177,311.00	10.0%
5) TOTAL, REVENUES			1,774,976.00	1,880,126.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	167,800.00	165,678.00	-1.3%
2) Classified Salaries		2000-2999	986,459.00	1,091,213.00	10.6%
3) Employee Benefits		3000-3999	291,137.00	370,683.00	27.3%
4) Books and Supplies		4000-4999	151,797.00	115,592.00	-23.9%
5) Services and Other Operating Expenditures		5000-5999	72,999.00	31,080.00	-57.4%
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	84,444.00	92,726.00	9.8%
9) TOTAL, EXPENDITURES			1,754,636.00	1,866,972.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			20,340.00	13,154.00	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,340.00	13,154.00	-35.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,267.00	127,607.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,267.00	127,607.00	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,267.00	127,607.00	19.0%
2) Ending Balance, June 30 (E + F1e)			127,607.00	140,761.00	10.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	127,607.00	140,761.00	10.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	701,568.00	702,815.00	0.2%
All Other State Revenue	All Other	8590	3,224.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			704,792.00	702,815.00	-0.3%
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	12,869.00	9,000.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,057,315.00	1,168,311.00	10.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,070,184.00	1,177,311.00	10.0%
TOTAL, REVENUES			1,774,976.00	1,880,126.00	5.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	167,800.00	165,678.00	-1.3%
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			167,800.00	165,678.00	-1.3%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	884,661.00	916,547.00	3.6%
Classified Support Salaries		2200	10,174.00	21,891.00	115.2%
Classified Supervisors' and Administrators' Salaries		2300	41,124.00	91,795.00	123.2%
Clerical, Technical and Office Salaries		2400	50,500.00	60,980.00	20.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			986,459.00	1,091,213.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,137.00	17,985.00	36.9%
PERS		3201-3202	65,074.00	72,356.00	11.2%
OASDI/Medicare/Alternative		3301-3302	79,483.00	92,516.00	16.4%
Health and Welfare Benefits		3401-3402	89,890.00	136,811.00	52.2%
Unemployment Insurance		3501-3502	1,374.00	6,933.00	404.6%
Workers' Compensation		3601-3602	15,029.00	15,544.00	3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	27,150.00	28,538.00	5.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			291,137.00	370,683.00	27.3%
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	126,027.00	112,592.00	-10.7%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.0%
Food		4700	22,770.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			151,797.00	115,592.00	-23.9%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	30,393.00	3,580.00	-88.2%
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	1,270.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,889.00	12,500.00	-10.0%
Professional/Consulting Services and Operating Expenditures		5800	15,557.00	5,000.00	-67.9%
Communications		5900	11,890.00	10,000.00	-15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,999.00	31,080.00	-57.4%
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	84,444.00	92,726.00	9.8%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			84,444.00	92,726.00	9.8%
TOTAL, EXPENDITURES			1,754,636.00	1,866,972.00	6.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 from Funds of 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%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	704,792.00	702,815.00	-0.3%
4) Other Local Revenue		8600-8799	1,070,184.00	1,177,311.00	10.0%
5) TOTAL, REVENUES			1,774,976.00	1,880,126.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,485,392.00	1,508,730.00	1.6%
2) Instruction - Related Services	2000-2999		140,281.00	233,916.00	66.7%
3) Pupil Services	3000-3999		22,770.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		84,444.00	92,726.00	9.8%
8) Plant Services	8000-8999		21,749.00	31,600.00	45.3%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,754,636.00	1,866,972.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			20,340.00	13,154.00	-35.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,340.00	13,154.00	-35.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,267.00	127,607.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,267.00	127,607.00	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,267.00	127,607.00	19.0%
2) Ending Balance, June 30 (E + F1e)			127,607.00	140,761.00	10.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	127,607.00	140,761.00	10.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,519,400.00	2,519,400.00	0.0%
3) Other State Revenue		8300-8599	163,009.00	163,009.00	0.0%
4) Other Local Revenue		8600-8799	1,550,580.00	1,613,841.00	4.1%
5) TOTAL, REVENUES			4,232,989.00	4,296,250.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,580,716.00	1,590,665.00	0.6%
3) Employee Benefits		3000-3999	555,509.00	580,519.00	4.5%
4) Books and Supplies		4000-4999	2,078,147.00	1,918,420.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	197,245.00	159,350.00	-19.2%
6) Capital Outlay		6000-6999	70,306.00	59,085.00	-16.0%
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	50,000.00	50,000.00	0.0%
9) TOTAL, EXPENDITURES			4,531,923.00	4,358,039.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(298,934.00)	(61,789.00)	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(298,934.00)	(61,789.00)	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	805,736.92	506,802.92	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			805,736.92	506,802.92	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,736.92	506,802.92	-37.1%
2) Ending Balance, June 30 (E + F1e)			506,802.92	445,013.92	-12.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	506,802.92	445,013.92	-12.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,519,400.00	2,519,400.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,519,400.00	2,519,400.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	163,009.00	163,009.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			163,009.00	163,009.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,513,300.00	1,561,561.00	3.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,280.00	18,280.00	457.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,000.00	34,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,550,580.00	1,613,841.00	4.1%
TOTAL, REVENUES			4,232,989.00	4,296,250.00	1.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,407,000.00	1,410,000.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	169,216.00	175,985.00	4.0%
Clerical, Technical and Office Salaries		2400	4,500.00	4,680.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,580,716.00	1,590,665.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	137,930.00	143,447.00	4.0%
OASDI/Medicare/Alternative		3301-3302	112,785.00	117,296.00	4.0%
Health and Welfare Benefits		3401-3402	239,708.00	251,693.00	5.0%
Unemployment Insurance		3501-3502	8,467.00	8,806.00	4.0%
Workers' Compensation		3601-3602	17,273.00	17,964.00	4.0%
OPEB, Allocated		3701-3702	39,346.00	41,313.00	5.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			555,509.00	580,519.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,774.00	199,022.00	-9.0%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.0%
Food		4700	1,855,373.00	1,715,398.00	-7.5%
TOTAL, BOOKS AND SUPPLIES			2,078,147.00	1,918,420.00	-7.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		1,000.00	
Travel and Conferences		5200	14,200.00	11,000.00	-22.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,200.00	2,200.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	60,000.00	-14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,500.00	30,500.00	35.6%
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	88,295.00	54,600.00	-38.2%
Communications		5900	50.00	50.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,245.00	159,350.00	-19.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	10,206.00	15,000.00	47.0%
Equipment		6400	37,900.00	44,085.00	16.3%
Equipment Replacement		6500	22,200.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			70,306.00	59,085.00	-16.0%
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	50,000.00	50,000.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			50,000.00	50,000.00	0.0%
TOTAL, EXPENDITURES			4,531,923.00	4,358,039.00	-3.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of 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%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,519,400.00	2,519,400.00	0.0%
3) Other State Revenue		8300-8599	163,009.00	163,009.00	0.0%
4) Other Local Revenue		8600-8799	1,550,580.00	1,613,841.00	4.1%
5) TOTAL, REVENUES			4,232,989.00	4,296,250.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,401,667.00	4,232,989.00	-3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50,000.00	50,000.00	0.0%
8) Plant Services	8000-8999		80,256.00	75,050.00	-6.5%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,531,923.00	4,358,039.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(298,934.00)	(61,789.00)	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,934.00)	(61,789.00)	-79.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	805,736.92	506,802.92	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			805,736.92	506,802.92	-37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,736.92	506,802.92	-37.1%
2) Ending Balance, June 30 (E + F1e)			506,802.92	445,013.92	-12.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	506,802.92	445,013.92	-12.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	549,541.00	574,435.00	4.5%
4) Other Local Revenue		8600-8799	95,849.00	90,000.00	-6.1%
5) TOTAL REVENUES			645,390.00	664,435.00	3.0%
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	30,555.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	52,584.00	723,049.00	1275.0%
6) Capital Outlay		6000-6999	550,543.00	2,172,985.00	294.7%
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			633,682.00	2,896,034.00	357.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,708.00	(2,231,599.00)	-19160.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	549,541.00	574,435.00	4.5%
b) Transfers Out		7610-7629	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			549,541.00	574,435.00	4.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			561,249.00	(1,657,164.00)	-395.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,826,632.00	2,387,881.00	30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,826,632.00	2,387,881.00	30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,826,632.00	2,387,881.00	30.7%
2) Ending Balance, June 30 (E + F1e)			2,387,881.00	730,717.00	-69.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,387,881.00	730,717.00	-69.4%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	549,541.00	574,435.00	4.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			549,541.00	574,435.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	95,849.00	90,000.00	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			95,849.00	90,000.00	-6.1%
TOTAL, REVENUES			645,390.00	664,435.00	3.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	
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	30,555.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,555.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,274.00	629,500.00	1912.9%
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	21,310.00	93,549.00	339.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,584.00	723,049.00	1275.0%
CAPITAL OUTLAY					
Land Improvements		6170	126,717.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	423,826.00	2,172,985.00	412.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			550,543.00	2,172,985.00	294.7%
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%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			633,682.00	2,896,034.00	357.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	549,541.00	574,435.00	4.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			549,541.00	574,435.00	4.5%
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 from Funds of 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)			549,541.00	574,435.00	4.5%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	549,541.00	574,435.00	4.5%
4) Other Local Revenue		8600-8799	95,849.00	90,000.00	-6.1%
5) TOTAL, REVENUES			645,390.00	664,435.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		633,682.00	2,896,034.00	357.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			633,682.00	2,896,034.00	357.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,708.00	(2,231,599.00)	-19160.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	549,541.00	574,435.00	4.5%
b) Transfers Out		7610-7629	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			549,541.00	574,435.00	4.5%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			561,249.00	(1,657,164.00)	-395.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,826,632.00	2,387,881.00	30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,826,632.00	2,387,881.00	30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,826,632.00	2,387,881.00	30.7%
2) Ending Balance, June 30 (E + F1e)			2,387,881.00	730,717.00	-69.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,387,881.00	730,717.00	-69.4%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,718,244.00	0.00	-100.0%
b) Transfers Out		7610-7629	39,267.00	561,127.00	1329.0%
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			3,678,977.00	(561,127.00)	-115.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,678,977.00	(561,127.00)	-115.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,267.00	3,693,244.00	25786.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,267.00	3,693,244.00	25786.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,267.00	3,693,244.00	25786.6%
2) Ending Balance, June 30 (E + F1e)			3,693,244.00	3,132,117.00	-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	3,693,244.00	3,132,117.00	-15.2%
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			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,718,244.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,718,244.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	39,267.00	561,127.00	1329.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,267.00	561,127.00	1329.0%
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 from Funds of 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)			3,678,977.00	(561,127.00)	-115.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	3,718,244.00	0.00	-100.0%
b) Transfers Out		7610-7629	39,267.00	561,127.00	1329.0%
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			3,678,977.00	(561,127.00)	-115.3%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,678,977.00	(561,127.00)	-115.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,267.00	3,693,244.00	25786.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,267.00	3,693,244.00	25786.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,267.00	3,693,244.00	25786.6%
2) Ending Balance, June 30 (E + F1e)			3,693,244.00	3,132,117.00	-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	3,693,244.00	3,132,117.00	-15.2%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	109,298.00	110,000.00	0.6%
5) TOTAL, REVENUES			109,298.00	110,000.00	0.6%
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	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)			109,298.00	110,000.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,298.00	110,000.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,609.00	2,239,907.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,609.00	2,239,907.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,609.00	2,239,907.00	5.1%
2) Ending Balance, June 30 (E + F1e)			2,239,907.00	2,349,907.00	4.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,239,907.00	2,349,907.00	4.9%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	109,298.00	110,000.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,298.00	110,000.00	0.6%
TOTAL, REVENUES			109,298.00	110,000.00	0.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	109,298.00	110,000.00	0.6%
5) TOTAL, REVENUES			109,298.00	110,000.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			109,298.00	110,000.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,298.00	110,000.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,130,609.00	2,239,907.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,130,609.00	2,239,907.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,130,609.00	2,239,907.00	5.1%
2) Ending Balance, June 30 (E + F1e)			2,239,907.00	2,349,907.00	4.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	2,239,907.00	2,349,907.00	4.9%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	392,529.00	207,000.00	-47.3%
5) TOTAL REVENUES			392,529.00	207,000.00	-47.3%
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	106,029.00	76,600.00	-27.8%
5) Services and Other Operating Expenditures		5000-5999	582,392.00	202,216.00	-65.3%
6) Capital Outlay		6000-6999	3,508,719.00	4,125,475.00	17.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	984,164.00	1,354,311.00	37.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,181,304.00	5,758,602.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,788,775.00)	(5,551,602.00)	15.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,719,187.00	823,789.00	-52.1%
b) Transfers Out		7610-7629	34,916.00	48,000.00	37.5%
2) Other Sources/Uses					
a) Sources		8930-8979	1,138,395.00	200,000.00	-82.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,822,666.00	975,789.00	-65.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,966,109.00)	(4,575,813.00)	132.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,447,478.00	6,481,369.00	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,447,478.00	6,481,369.00	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,447,478.00	6,481,369.00	-23.3%
2) Ending Balance, June 30 (E + F1e)			6,481,369.00	1,905,556.00	-70.6%
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	0.00	0.00	0.0%
Other Designations		9780	6,481,369.00	1,905,556.00	-70.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	392,529.00	207,000.00	-47.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			392,529.00	207,000.00	-47.3%
TOTAL, REVENUES			392,529.00	207,000.00	-47.3%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	
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	77,914.00	76,600.00	-1.7%
Noncapitalized Equipment		4400	28,115.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			106,029.00	76,600.00	-27.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
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	31,700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,570.00	100.00	-99.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	535,122.00	202,116.00	-62.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			582,392.00	202,216.00	-65.3%
CAPITAL OUTLAY					
Land		6100	64,929.00	9,100.00	-86.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,305,395.00	3,916,375.00	69.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,138,395.00	200,000.00	-82.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,508,719.00	4,125,475.00	17.6%
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	100,112.00	127,760.00	27.6%
Other Debt Service - Principal		7439	884,052.00	1,226,551.00	38.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			984,164.00	1,354,311.00	37.6%
TOTAL, EXPENDITURES			5,181,304.00	5,758,602.00	11.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,719,187.00	823,789.00	-52.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,719,187.00	823,789.00	-52.1%
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	34,916.00	48,000.00	37.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,916.00	48,000.00	37.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	1,138,395.00	200,000.00	-82.4%
(c) TOTAL, SOURCES			1,138,395.00	200,000.00	-82.4%
USES					
Transfers from Funds of 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)			2,822,666.00	975,789.00	-65.4%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	392,529.00	207,000.00	-47.3%
5) TOTAL, REVENUES			392,529.00	207,000.00	-47.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,197,140.00	4,404,291.00	4.9%
9) Other Outgo	9000-9999	Except 7610-7699	984,164.00	1,354,311.00	37.6%
10) TOTAL, EXPENDITURES			5,181,304.00	5,758,602.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,788,775.00)	(5,551,602.00)	15.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,719,187.00	823,789.00	-52.1%
b) Transfers Out		7610-7629	34,916.00	48,000.00	37.5%
2) Other Sources/Uses					
a) Sources		8930-8979	1,138,395.00	200,000.00	-82.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,822,666.00	975,789.00	-65.4%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,966,109.00)	(4,575,813.00)	132.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,447,478.00	6,481,369.00	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,447,478.00	6,481,369.00	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,447,478.00	6,481,369.00	-23.3%
2) Ending Balance, June 30 (E + F1e)			6,481,369.00	1,905,556.00	-70.6%
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	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	6,481,369.00	1,905,556.00	-70.6%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	347,071.00	199,000.00	-42.7%
5) TOTAL, REVENUES			347,071.00	199,000.00	-42.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,714.00	0.00	-100.0%
3) Employee Benefits		3000-3999	374.00	0.00	-100.0%
4) Books and Supplies		4000-4999	143,365.00	80,000.00	-44.2%
5) Services and Other Operating Expenditures		5000-5999	142,270.00	38,738.00	-72.8%
6) Capital Outlay		6000-6999	1,255,673.00	775,427.00	-38.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	40,263.00	40,263.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,583,659.00	934,428.00	-41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,236,588.00)	(735,428.00)	-40.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	37,000.00	37,000.00	0.0%
b) Transfers Out		7610-7629	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			37,000.00	37,000.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,199,588.00)	(698,428.00)	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,178,748.00	979,160.00	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,178,748.00	979,160.00	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,178,748.00	979,160.00	-55.1%
2) Ending Balance, June 30 (E + F1e)			979,160.00	280,732.00	-71.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	979,160.00	280,732.00	-71.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	89,826.00	19,000.00	-78.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	257,245.00	180,000.00	-30.0%
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			347,071.00	199,000.00	-42.7%
TOTAL, REVENUES			347,071.00	199,000.00	-42.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,714.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,714.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	157.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	132.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	17.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	67.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			374.00	0.00	-100.0%
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	54,980.00	35,000.00	-36.3%
Noncapitalized Equipment		4400	88,385.00	45,000.00	-49.1%
TOTAL, BOOKS AND SUPPLIES			143,365.00	80,000.00	-44.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
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	86,711.00	12,250.00	-85.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,149.00	20,000.00	-33.7%
Professional/Consulting Services and Operating Expenditures		5800	25,410.00	6,488.00	-74.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,270.00	38,738.00	-72.8%
CAPITAL OUTLAY					
Land		6100	44,805.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,160,811.00	775,427.00	-33.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,057.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,255,673.00	775,427.00	-38.2%
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	40,263.00	40,263.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			40,263.00	40,263.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,583,659.00	934,428.00	-41.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In.		8919	37,000.00	37,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			37,000.00	37,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of 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)			37,000.00	37,000.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	347,071.00	199,000.00	-42.7%
5) TOTAL, REVENUES			347,071.00	199,000.00	-42.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,543,396.00	894,165.00	-42.1%
9) Other Outgo	9000-9999	Except 7610-7699	40,263.00	40,263.00	0.0%
10) TOTAL, EXPENDITURES			1,583,659.00	934,428.00	-41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,236,588.00)	(735,428.00)	-40.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	37,000.00	37,000.00	0.0%
b) Transfers Out		7610-7629	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			37,000.00	37,000.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,199,588.00)	(698,428.00)	-41.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,178,748.00	979,160.00	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,178,748.00	979,160.00	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,178,748.00	979,160.00	-55.1%
2) Ending Balance, June 30 (E + F1e)			979,160.00	280,732.00	-71.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	979,160.00	280,732.00	-71.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,246.00	0.00	-100.0%
5) TOTAL, REVENUES			5,246.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,879.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	15,398.00	0.00	-100.0%
6) Capital Outlay		6000-6999	133,834.00	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			158,111.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(152,865.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,865.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			152,865.00	0.00	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,865.00	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,865.00	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			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
General Reserve			0.00	0.00	0.0%
Legally Restricted Balance			0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties			0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.0%
Other Designations			0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	5,246.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,246.00	0.00	-100.0%
TOTAL, REVENUES			5,246.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	
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	8,879.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,879.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
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	6,257.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,141.00	0.00	-100.0%
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			15,398.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,148.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	132,686.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			133,834.00	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			158,111.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2006-07 Estimated Actuals	2007-08 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 from Funds of 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%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,246.00	0.00	-100.0%
5) TOTAL, REVENUES			5,246.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		158,111.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			158,111.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,865.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,865.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,865.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,865.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,865.00	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	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	185,371.00	97,380.00	-47.5%
5) TOTAL, REVENUES			185,371.00	97,380.00	-47.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,581.00	20,000.00	336.6%
3) Employee Benefits		3000-3999	831.00	0.00	-100.0%
4) Books and Supplies		4000-4999	18,172.00	1,001,000.00	5408.5%
5) Services and Other Operating Expenditures		5000-5999	48,488.00	232,566.00	379.6%
6) Capital Outlay		6000-6999	296,994.00	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			369,066.00	1,253,566.00	239.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(183,695.00)	(1,156,186.00)	529.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	387,838.00	200,000.00	-48.4%
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			(387,838.00)	(200,000.00)	-48.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(571,533.00)	(1,356,186.00)	137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,301,823.00	1,730,290.00	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,301,823.00	1,730,290.00	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,301,823.00	1,730,290.00	-24.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,730,290.00	374,104.00	-78.4%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.00

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	70,682.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,000.00	97,380.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,689.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,371.00	97,380.00	-47.5%
TOTAL, REVENUES			185,371.00	97,380.00	-47.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,581.00	20,000.00	336.6%
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			4,581.00	20,000.00	336.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	303.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	351.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	44.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	130.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			831.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,960.00	1,000.00	-79.8%
Noncapitalized Equipment		4400	13,212.00	1,000,000.00	7468.9%
TOTAL, BOOKS AND SUPPLIES			18,172.00	1,001,000.00	5408.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
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	1,300.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	47,188.00	232,566.00	392.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,488.00	232,566.00	379.6%
CAPITAL OUTLAY					
Land		6100	14,994.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	282,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			296,994.00	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			369,066.00	1,253,566.00	239.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	387,838.00	200,000.00	-48.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			387,838.00	200,000.00	-48.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 from Funds of 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)			(387,838.00)	(200,000.00)	-48.4%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	185,371.00	97,380.00	-47.5%
5) TOTAL, REVENUES			185,371.00	97,380.00	-47.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		369,066.00	1,253,566.00	239.7%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			369,066.00	1,253,566.00	239.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(183,695.00)	(1,156,186.00)	529.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	387,838.00	200,000.00	-48.4%
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			(387,838.00)	(200,000.00)	-48.4%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(571,533.00)	(1,356,186.00)	137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,301,823.00	1,730,290.00	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,301,823.00	1,730,290.00	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,301,823.00	1,730,290.00	-24.8%
2) Ending Balance, June 30 (E + F1e)			1,730,290.00	374,104.00	-78.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,730,290.00	374,104.00	-78.4%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,059,057.00	1,207,000.00	14.0%
5) TOTAL, REVENUES			1,059,057.00	1,207,000.00	14.0%
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	311,407.00	367,926.00	18.1%
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	724,739.00	726,556.00	0.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,036,146.00	1,094,482.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,911.00	112,518.00	391.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	65,132.00	116,327.00	78.6%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,132.00)	(116,327.00)	78.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,221.00)	(3,809.00)	-91.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,491,152.85	1,448,931.85	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,491,152.85	1,448,931.85	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,491,152.85	1,448,931.85	-2.8%
2) Ending Balance, June 30 (E + F1e)			1,448,931.85	1,445,122.85	-0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,614,090.94	1,544,281.94	-4.3%
c) Undesignated Amount			(165,159.09)		
d) Unappropriated Amount				(99,159.09)	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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 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	890,000.00	890,000.00	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	88,000.00	66,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	81,057.00	251,000.00	209.7%
TOTAL, OTHER LOCAL REVENUE			1,059,057.00	1,207,000.00	14.0%
TOTAL, REVENUES			1,059,057.00	1,207,000.00	14.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
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%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	311,407.00	367,926.00	18.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,407.00	367,926.00	18.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
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					
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	562,898.00	554,583.00	-1.5%
Other Debt Service - Principal		7439	161,841.00	171,973.00	6.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			724,739.00	726,556.00	0.3%
TOTAL, EXPENDITURES			1,036,146.00	1,094,482.00	5.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	65,132.00	116,327.00	78.6%
(d) TOTAL, USES			65,132.00	116,327.00	78.6%
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)			(65,132.00)	(116,327.00)	78.6%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,059,057.00	1,207,000.00	14.0%
5) TOTAL, REVENUES			1,059,057.00	1,207,000.00	14.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		311,407.00	367,926.00	18.1%
9) Other Outgo	9000-9999	Except 7610-7699	724,739.00	726,556.00	0.3%
10) TOTAL, EXPENDITURES			1,036,146.00	1,094,482.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			22,911.00	112,518.00	391.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	65,132.00	116,327.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,132.00)	(116,327.00)	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,221.00)	(3,809.00)	-91.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,491,152.85	1,448,931.85	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,491,152.85	1,448,931.85	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,491,152.85	1,448,931.85	-2.8%
2) Ending Balance, June 30 (E + F1e)			1,448,931.85	1,445,122.85	-0.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,614,090.94	1,544,281.94	-4.3%
c) Undesignated Amount			(165,159.09)		
d) Unappropriated Amount				(99,159.09)	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,938,332.00	3,137,858.00	6.8%
5) TOTAL, REVENUES			2,938,332.00	3,137,858.00	6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	2,960,369.00	3,038,675.00	2.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,960,369.00	3,038,675.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,037.00)	99,183.00	-550.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	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	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,037.00)	99,183.00	-550.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,073,010.00	2,050,973.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,073,010.00	2,050,973.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,073,010.00	2,050,973.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,050,973.00	2,150,156.00	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,050,973.00		
d) Unappropriated Amount		9790		2,150,156.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,635,460.00	2,937,786.00	11.5%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	45,113.00	45,113.00	0.0%
Supplemental Taxes		8614	154,959.00	154,959.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	102,800.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,938,332.00	3,137,858.00	6.8%
TOTAL REVENUES			2,938,332.00	3,137,858.00	6.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	914,542.00	1,030,000.00	12.6%
Bond Interest and Other Service Charges		7434	2,045,827.00	2,008,675.00	-1.8%
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)			2,960,369.00	3,038,675.00	2.6%
TOTAL, EXPENDITURES			2,960,369.00	3,038,675.00	2.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,938,332.00	3,137,858.00	6.8%
5) TOTAL, REVENUES			2,938,332.00	3,137,858.00	6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	2,960,369.00	3,038,675.00	2.6%
10) TOTAL, EXPENDITURES			2,960,369.00	3,038,675.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,037.00)	99,183.00	-550.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,037.00)	99,183.00	-550.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,073,010.00	2,050,973.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,073,010.00	2,050,973.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,073,010.00	2,050,973.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			2,050,973.00	2,150,156.00	4.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			2,050,973.00		
d) Unappropriated Amount				2,150,156.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,389,558.00	1,361,819.00	-2.0%
5) TOTAL, REVENUES			1,389,558.00	1,361,819.00	-2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,417.00	117,909.00	38.0%
3) Employee Benefits		3000-3999	38,822.00	46,257.00	19.2%
4) Books and Supplies		4000-4999	82,772.00	177,100.00	114.0%
5) Services and Other Operating Expenses		5000-5999	1,316,457.00	1,274,978.00	-3.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,523,468.00	1,616,244.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,910.00)	(254,425.00)	90.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	490,000.00	0.00	-100.0%
b) Transfers Out		7610-7629	200,000.00	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			290,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			156,090.00	(254,425.00)	-263.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,056,530.00	1,212,620.00	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,530.00	1,212,620.00	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,056,530.00	1,212,620.00	14.8%
2) Ending Net Assets, June 30 (E + F1e)			1,212,620.00	958,195.00	-21.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,212,620.00	958,195.00	-21.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	131,369.00	127,816.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,061,763.00	1,096,363.00	3.3%
All Other Fees and Contracts		8689	144,426.00	137,640.00	-4.7%
Other Local Revenue					
All Other Local Revenue		8699	52,000.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,389,558.00	1,361,819.00	-2.0%
TOTAL, REVENUES			1,389,558.00	1,361,819.00	-2.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	2,477.00	2,650.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	53,411.00	76,732.00	43.7%
Clerical, Technical and Office Salaries		2400	29,529.00	38,527.00	30.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,417.00	117,909.00	38.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,681.00	11,128.00	28.2%
OASDI/Medicare/Alternative		3301-3302	7,174.00	8,860.00	23.5%
Health and Welfare Benefits		3401-3402	11,761.00	14,319.00	21.7%
Unemployment Insurance		3501-3502	273.00	56.00	-79.5%
Workers' Compensation		3601-3602	1,222.00	1,035.00	-15.3%
OPEB, Allocated		3701-3702	6,000.00	6,602.00	10.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	3,711.00	4,257.00	14.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,822.00	46,257.00	19.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,672.00	122,000.00	438.1%
Noncapitalized Equipment		4400	60,100.00	55,100.00	-8.3%
TOTAL, BOOKS AND SUPPLIES			82,772.00	177,100.00	114.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	10,745.00	7,580.00	-29.5%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	383,000.00	431,814.00	12.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,600.00	3,000.00	-16.7%
Transfers of Direct Costs - Interfund		5750	142,344.00	139,490.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	757,997.00	691,394.00	-8.8%
Communications		5900	18,271.00	1,200.00	-93.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,316,457.00	1,274,978.00	-3.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,523,468.00	1,616,244.00	6.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	490,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			490,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	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 from Funds of 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)			290,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 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	1,389,558.00	1,361,819.00	-2.0%
5) TOTAL, REVENUES			1,389,558.00	1,361,819.00	-2.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,523,468.00	1,616,244.00	6.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,523,468.00	1,616,244.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,910.00)	(254,425.00)	90.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	490,000.00	0.00	-100.0%
b) Transfers Out		7610-7629	200,000.00	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			290,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			156,090.00	(254,425.00)	-263.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,056,530.00	1,212,620.00	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,056,530.00	1,212,620.00	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,056,530.00	1,212,620.00	14.8%
2) Ending Net Assets, June 30 (E + F1e)			1,212,620.00	958,195.00	-21.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,212,620.00	958,195.00	-21.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,079.22	12,521.00	12,521.00	12,821.00
a. Kindergarten	1,244.52	1,244.52				
b. Grades One through Three	4,125.48	4,125.48				
c. Grades Four through Six	4,455.20	4,455.20				
d. Grades Seven and Eight	2,992.54	2,992.54				
e. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
f. Home and Hospital	3.32	3.32				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	320.95	320.95	320.95	320.95	320.95	320.95
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	22.49	22.49	22.49	22.49	22.49	22.49
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	1.69	1.69	1.69	1.69	1.69	1.69
3. TOTAL, ELEMENTARY	13,166.19	13,166.19	13,424.35	12,866.13	12,866.13	13,166.13
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	38.53	38.53	38.53	38.53	38.53	38.53
b. High School						
8. Special Education						
a. Special Day Class - Elementary	8.12	8.12	8.12	8.12	8.12	8.12
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	46.65	46.65	46.65	46.65	46.65	46.65
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,212.84	13,212.84	13,471.00	12,912.78	12,912.78	13,212.78
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
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)	13,212.84	13,212.84	13,471.00	12,912.78	12,912.78	13,212.78
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	145,928.00	145,928.00	145,928.00	137,000.00	137,000.00	137,000.00
20. HIGH SCHOOL						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	145,928.00	145,928.00	145,928.00	137,000.00	137,000.00	137,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
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						

ANNUAL BUDGET REPORT:

July 1, 2007 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district.
(Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Fullerton School District

Place: Fullerton School District

Date: June 22, 2007

Date: June 26, 2007

Time: 05:30 PM

Adoption Date: June 26, 2007

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Patricia Godfrey

Telephone: 714-447-7712

Title: Asst. Superintendent, Business Services

E-mail: pat_godfrey@fsd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.	X	
3	ADA to Enrollment Ratio	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of salaries and benefits to total expenditures are consistent with historical ratios for the budget and two subsequent years.	X	
6	Other Revenues and Expenditures	Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) are consistent with historical amounts for the budget and two subsequent years.		X
7a	Deferred Maintenance	If applicable, required deferred maintenance facilities funding is included in the budget.	X	
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted programs, or transfers to or from the general fund to cover operating deficits, changed by more than ten percent for the budget or two subsequent years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for the budget or two subsequent years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to E.C. Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>1,849,524.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u> </u>
Estimated accrued but unfunded liabilities:	\$	<u>1,849,524.00</u>

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Date of Meeting: Jun 26, 2007

For additional information on this certification, please contact:

Name: Patricia Godfrey

Title: Asst. Supt. Business Services

Telephone: 714-447-7412

E-mail: pat_godfrey@fsd.k12.ca.us

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	53,687,854.00	301	7,436.00	303	53,680,418.00	305	2,652,287.00		307	51,028,131.00	309
2000 - Classified Salaries	17,017,750.00	311	8,494.00	313	17,009,256.00	315	1,986,497.00		317	15,022,759.00	319
3000 - Employee Benefits (Excluding 3800)	17,840,587.00	321	598,353.00	323	17,242,234.00	325	721,550.00		327	16,520,684.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,871,587.00	331	0.00	333	7,871,587.00	335	2,617,243.00		337	5,254,344.00	339
5000 - Services... & (7300) Direct Support	9,067,827.00	341	50.00	343	9,067,777.00	345	3,361,964.00		347	5,705,813.00	349
TOTAL					104,871,272.00	365			TOTAL	93,531,731.00	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	45,037,086.00 375
2. Salaries of Instructional Aides Per E.C. 41011		2100	4,145,295.00 380
3. STRS		3101 & 3102	3,655,038.00 382
4. PERS.		3201 & 3202	339,413.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	956,461.00 384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	5,841,779.00 385
7. Unemployment Insurance		3501 & 3502	(40,610.00) 390
8. Workers' Compensation Insurance		3601 & 3602	404,000.00 392
9. OPEB, Active Employees (E.C. 41372)		3751 & 3752	0.00
10. Other Benefits (E.C. 22310)		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			60,338,462.00 395
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)			1,085,111.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*)			396
14. TOTAL SALARIES AND BENEFITS			59,253,351.00 397
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			63.35%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.35%
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)	93,531,731.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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	54,022,575.00	301	0.00	303	54,022,575.00	305	2,182,860.00		307	51,839,715.00	309		
2000 - Classified Salaries	17,400,456.00	311	6,873.00	313	17,393,583.00	315	1,991,351.00		317	15,402,232.00	319		
3000 - Employee Benefits (Excluding 3800)	18,372,242.00	321	538,599.00	323	17,833,643.00	325	672,553.00		327	17,161,090.00	329		
4000 - Books, Supplies Equip Replace. (6500)	6,285,260.00	331	12,000.00	333	6,273,260.00	335	1,586,823.00		337	4,686,437.00	339		
5000 - Services . . . & (7300) Direct Support	8,537,795.00	341	60.00	343	8,537,735.00	345	3,120,527.00		347	5,417,208.00	349		
TOTAL					104,060,796.00	365	TOTAL					94,506,682.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	
10. Other Benefits (E.C. 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			64.58%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.58%
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).	94,506,682.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	1,761,791.00		374,315.00	2,136,106.00
2. State Lottery Revenue	8560	1,680,940.00		309,821.00	1,990,761.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,442,731.00	0.00	684,136.00	4,126,867.00
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	1,680,940.00			1,680,940.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		410,117.00	410,117.00
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. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		1,680,940.00	0.00	410,117.00	2,091,057.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,761,791.00	0.00	274,019.00	2,035,810.00

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.

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	4,948.15	5,315.97
2. Inflation Increase	0041	295.00	242.00
3. All Other Adjustments	0042, 0525	72.82	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,315.97	5,557.97
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,315.97	5,557.97
b. Revenue Limit ADA	0033	13,470.60	13,212.84
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	71,609,305.48	73,436,568.33
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	70,350.00	73,500.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	96,377.00	98,426.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	71,776,032.48	73,608,494.33
DEFICIT CALCULATION			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	71,776,032.48	73,608,494.33
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	41,574.00	27,028.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	510,332.00	531,660.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(468,758.00)	(504,632.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	71,307,274.48	73,103,862.33

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	28,531,303.00	30,165,599.00
26. Miscellaneous Funds	0078	0.00	0.00
27. Community Redevelopment Funds	0079	53,977.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	28,585,280.00	30,165,599.00
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	42,721,994.48	42,938,263.33
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	246,060.00	385,648.00
33. Core Academic Program	9001	308,658.00	
34. California High School Exit Exam	9002	107,359.00	
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	108,845.00	
36. Apprenticeship Funding	9006	0.00	
37. Community Day School Additional Funding	9007	0.00	
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	278,802.00	(385,648.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	43,000,796.48	42,552,615.33
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	43,000,796.48	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		306,000.00
46. California High School Exit Exam	9002		102,000.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		144,391.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		

Description	Direct Costs- Transfers In 5750	Interfund Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs-Interfund Transfers Out 7350, 7380	Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(212,393.00)	0.00	(134,444.00)				
Other Sources/Uses Detail					122,021.00	5,973,972.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,889.00	0.00	84,444.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					549,541.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,718,244.00	39,267.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	15,570.00	0.00						
Other Sources/Uses Detail					1,719,187.00	34,916.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	30,149.00	0.00	0.00					
Other Sources/Uses Detail					37,000.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	9,141.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	1,300.00	0.00						
Other Sources/Uses Detail					0.00	387,838.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	142,344.00	0.00						
Other Sources/Uses Detail					490,000.00	200,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	212,393.00	(212,393.00)	134,444.00	(134,444.00)	6,635,993.00	6,635,993.00	0.00	0.00

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7810-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	(172,090.00)	0.00	(142,726.00)				
Other Sources/Uses Detail					609,127.00	1,235,224.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	12,500.00	0.00	92,726.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					574,435.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	561,127.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					823,789.00	48,000.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	20,000.00	0.00	0.00					
Other Sources/Uses Detail					37,000.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	139,490.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	172,090.00	(172,090.00)	142,726.00	(142,726.00)	2,044,351.00	2,044,351.00		

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July 1 Budget (Single Adoption)
2006-07 Estimated Actuals
Technical Review Checks

Fullerton Elementary

Orange County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and	

4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

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

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balance(s) and your plan(s) to resolve the situation(s). EXCEPTION

FUND	RESOURCE	NEG. EFB
49	0000	-165,159.09

Explanation: Fund 49 ledger has an overall positive fund balance but the negative occurs in resource 0000 due to distribution of revenue and expense between the unrestricted and restricted resources.

Total of negative resource balances for Fund 49 -165,159.09

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	3501	-65,023.00

Explanation: Districtwide reduction of SUI rate.

49 0000 9790 -165,159.09
 Explanation: Fund 49 ledger has an overall positive fund balance but the negative occurs in resource 0000 due to distribution of revenue and expense between the unrestricted and restricted resources.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget (Single Adoption)
2007-08 Budget
Technical Review Checks

Fullerton Elementary

Orange County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and	

4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

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

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balance(s) and your plan(s) to resolve the situation(s). EXCEPTION

FUND	RESOURCE	NEG. EFB
49	0000	-99,159.09

Explanation: Fund 49 ledger has an overall positive fund balance but the negative occurs in resource 0000 due to distribution of revenue and expense between the unrestricted and restricted resources.

Total of negative resource balances for Fund 49 -99,159.09

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

FUND	RESOURCE	OBJECT	VALUE
49	0000	9790	-99,159.09

Explanation: Fund 49 ledger has an overall positive fund balance but the negative occurs in resource 0000 due to distribution of revenue and expense between the unrestricted and restricted resources.

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and
 Standards Review (Form 01CS) for all criteria where the standard has not been
 met and for supplemental information items S1 through S6 where the status is
 Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal
 indicator items in the Criteria and Standards Review (Form 01CS) must be
 answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.
PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must
 be provided. PASSED

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been

provided.

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

EXCEPTION

Explanation:Multiyear projection is provided on a seperate form.

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

PASSED

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

PASSED

Checks Completed.