

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA SECTION <i>(Check a Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-30

Board Meeting Date: June 17, 2009

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Adopt
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TITLE AND SUBJECT: Adopt Fresno Unified's 2009/2010 Proposed Budget

DESCRIPTION/DISCUSSION: Included in the Board binders is the 2009/10 Proposed Budget for Fresno Unified School District. The budget reflects a positive certification based on multi-year projections. As required by Education Code section 42127, a public hearing on the budget was conducted on June 3, 2009. The Board is requested to adopt the 2009/10 budget at the June 17, 2009, Board meeting.

The 2009/10 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and District Goals, the Proposed Budget prioritizes student learning by minimizing impacts on teachers and students during this difficult state budget cycle.

A copy of the 2009/10 Proposed Budget will be available for public inspection in the Board of Education office. Additional copies will be provided for the public at the June 17, 2009, Board meeting.

District Goals: The district's budget addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

FINANCIAL SUMMARY: Information is available in the backup material.

PREPARED BY: Jacquie Canfield, Administrator, Fiscal Services <i>(Signature Required)</i>	DIVISION: Administrative Services	PHONE: 457-6226
DIVISION APPROVAL: Ruth F. Quinto, Chief Financial Officer/Associate Superintendent <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL:	

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

**AGENDA ITEM
B-15**

AGENDA SECTION (Check a Box Below)			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

Board Meeting Date: June 3, 2009

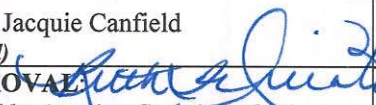
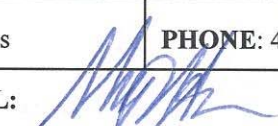
ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive etc.)</i>	Discuss
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TITLE AND SUBJECT: Hold public hearing and discuss the Fresno Unified School District's 2009/10 Proposed Budget

DESCRIPTION/DISCUSSION: Included in the Board binders is the 2009/10 Proposed Budget with a positive certification. As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion of the 2009/10 Proposed Budget. The Board is scheduled to adopt the 2009/10 Budget for Fresno Unified School District at their June 17, 2009 meeting.

FINANCIAL SUMMARY: A positive certification reflects that the District will have a positive General Fund balance and will have a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2009/10 Proposed Budget and factors affecting the multi-year projections for 2010/11 and 2011/12 is presented starting on page 2. The multi-year projection assumes the District will maintain a minimum reserve level of no less than 4% for all years.

	<u>Projected</u> <u>2008/09</u>	<u>Proposed</u> <u>2009/10</u>	<u>Projected</u> <u>2010/11</u>	<u>Projected</u> <u>2011/12</u>
Ongoing Funds				
Revenues	\$416.60	\$437.32	\$435.63	\$442.07
- Expenses, Sources/Uses	\$428.13	\$432.32	\$449.23	\$444.05
Ongoing Net Change in Fund Balance	(\$11.53)	\$5.00	(\$13.60)	(\$1.98)
One-Time Funds				
Revenues	\$9.12	\$0.00	\$0.00	\$0.00
-One-Time Expenses	\$6.41	\$4.90	\$0.00	\$0.00
One Time Net Change in Fund Balance	\$2.71	(\$4.90)	\$0.00	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	\$55.39	\$46.57	\$46.67	\$33.07
Ending Balance	\$46.57	\$46.67	\$33.07	\$31.09
Cash, Inventory, Prepaid Assets	\$3.48	\$3.48	\$3.48	\$3.48
Reserve for One-Time Expenses and Carryover	\$3.56	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$39.53	\$43.19	\$29.59	\$27.61
Required Ongoing Reductions	-	-	\$14.00	\$12.00
Change in Reserve	(\$8.82)	\$0.10	(\$13.60)	(\$1.98)
Reserve level	5.73%	6.18%	4.33%	4.04%

PREPARED BY: Jacquie Canfield <i>(Signature Required)</i>	DIVISION: Administrative Services	PHONE: 457-3907
DIVISION APPROVAL:  <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL: 	

General Comments Regarding the Proposed Budget for 2009/10

The 2009/10 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility through a healthy financial reserve. In keeping with the Board's Core Beliefs and Commitments and adopted Goals, the Proposed Budget for 2009/10 prioritizes student learning by minimizing impacts on teachers and students in the classroom.

"Common Message" from Fresno County Office of Education

Fresno County Office of Education sent out an email on May 26, 2009 that outlined the assumptions school districts should follow while preparing their 2009/10 budgets. These assumptions were developed by the California County Superintendents Educational Services Association's Business and Administration Steering Committee (CCSESA BASC). Some of the major assumptions were:

- Assume the Governor's May Revise Scenario 2 is approved.
- Include the Economic Stimulus funds
- Assume additional cash deferrals in July and August
- Utilize the Categorical program flexibility options (for any remaining 2007/08 ending balances, and current year program flexibility with the Tier III program funding)
- Maintain the required reserve level for all years
- Assume level for lottery funds
- Do not include the settlement funds for Special Education Behavioral Intervention Plan

Projections for 2008/09

In preparation of the 2009/10 Proposed Budget, an analysis was completed to project the 2008/09 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$45.15 million. The revised projected net Unrestricted General Fund ending balance is \$39.53 million. The changes are primarily due to the following:

- Reduction in the 2008/09 Revenue Limit from the proposed 2009 May Revise
- Recognition of a portion of the IDEA economic stimulus funds which reduces the Special Education contribution
- An increase in the ending balance and flexibility transfers
- Savings from the hiring and suspension process

Proposed Budget for 2009/10

Revenue Limit - The State Revenue Limit cost-of-living adjustment ("COLA") is 5.02%; however, the Governor May Revise proposes to "deficit" the funds by 17%, equating to a net loss of \$6.5 million from the estimated revenue limit for 2008/09. The total net loss in revenue limit funds from the 2008/09 Second Interim for both 2008/09 and 2009/10 equates to \$30.4 million.

Tier III Revenues – The State's budget for 2009/10 was initially adopted in February 2009. In it, several categorical programs were identified as "Tier III" meaning the programs' requirements were lifted, and the funding for these programs is now flexible. The funding for all but three of these flexible funds is now included, per the State, in the Unrestricted General Fund. There are three programs which are flexible but are still in the State's accounting software in the Restricted Fund. (This oversight is expected to be corrected in a future version of the State's software.) At this time, the proposed budget programs approximately \$6 million from the Tier III programs toward unrestricted general fund activities to assist in offsetting the reduction in State funds:

- Instructional textbooks
- CAHSEE funding

- Target Instructional Improvement
- Apprenticeship funds
- Community Based Tutoring
- PE Teacher Incentive funds
- Professional Development funds.

The Adult Education Fund is also reflected quite differently beginning in 2009/10. The main source of funding for the Adult Education Fund is now categorized as “Tier III” flexible funding and as such, for the next five years the funds will be directed to the Unrestricted General Fund. The 2009/10 budget proposes to maintain the Adult School program and therefore requires transfers of \$10 million from the Unrestricted General Fund to provide operating resources to the Adult Education fund.

CSR K-3 Funds – Penalty provisions for CSR K-3 have been adjusted providing greater flexibility in class size averages. This equates to a projected increase of \$2.4 million.

Local Revenues – The Local Revenue in 2009/10 is lower than 2008/09 due mainly to projected interest rates and deferred State apportionments equating to a loss of \$700,000.

Economic Stimulus Funds – The following economic stimulus resources have been included in the proposed 2009/10 budget. As mentioned in the Board workshop, a more detailed analysis on the actual utilization of these funds will be forthcoming in the upcoming weeks. Other allocations will be recognized when official notice is received.

- IDEA Special Education – The 2008/09 budget is projected to utilize \$4 million of the IDEA Special Education funds to lower the Unrestricted General Fund contribution to Special Education. The 2009/10 proposed budget also includes \$4 million to maintain the same level of contribution as 2008/09.
- Title I – The District will receive \$32.8 million additional Title I funds. The 2009/10 budget includes \$16.2 million of these funds. The proposed 2009/10 budget assumes existing expenses in the Unrestricted General Fund equating to \$5.4 million will be transferred to this program.
- Stabilization funds – The 2009/10 budget includes \$24.2 million. The budget assumes existing expenditures in the Unrestricted General Fund will be transferred to this program.

One-Time Funds - In 2009/10, \$4.9 million in one-time funds is programmed for the completion of the Lawson Human Resources project, and the athletic facilities pressure projects funded with one-time Coregis funds.

Targeted Improvement Actions – In preparation for the 2009/10 Proposed Budget, the School Leadership Division evaluated the Targeted Improvement Action items supported by categorical funds. These initiatives total \$36 million for 2009/10. The following information summarizes the improvement actions by school level:

The Elementary School Improvement Actions include:

- Instructional coaches for each elementary school
- Noontime assistant support
- Support for magnet programs
- Administrative support.

The total cost for all funding sources is \$13.2 million.

The Middle School Improvement Actions include:

- Intensive English teachers
- AVID teachers
- Transition teachers
- Guidance learning coordinators
- Categorical learning coordinators
- Instructional coaches
- Support for magnet programs
- Campus culture personnel
- Counselors.

The total cost for all funding sources is \$8.2 million.

The High School Improvement Actions include:

- Teachers for 9th grade CSR English and Math
- CAHSEE teachers
- AVID teachers
- PACE teachers
- Counselors
- Instructional coaches
- Activity and athletic directors
- Administrative support
- Support for magnet programs
- On-campus suspension program
- Police officers.

The total cost for all funding sources is \$14.6 million.

Central Department Reductions – In response to the State budget, the centralized departments (both unrestricted and restricted) were asked to make ongoing reductions of 5%. For the Unrestricted General Fund this equated to approximately \$5 million.

Secondary Community Day - Included in the 2009/10 Proposed Budget are funds totaling \$1.4 million to support a community day program for grades 7-12. It is anticipated an additional \$500,000 in revenue limit funds will offset some of the cost. The balance will be supported by the Unrestricted General Fund. This program will fill a need to offer services to our most at-risk students.

Instructional and Teacher Supplies – In 2007/08 the District increased the instructional supply allocations at all school levels and provided additional funds for the libraries totaling approximately \$1 million. The 2009/10 budget continues this increased allocation.

District Health Contribution Level – In accordance with the current employee bargaining agreements, the District's contribution level will be at \$13,649 per employee participant.

Other Benefit Changes – As previously reported, the 2008/09 benefit rate for Workers' Compensation is decreased from 2007/08 levels, and Liability rates will remain at the same level as 2007/08.

Unrestricted Multi-Year Projections – The School Services dashboard was utilized for future years assumptions regarding the revenue limit. This includes a State COLA of 0.07% for 2010/11 and 2.3% for 2011/12. Regarding enrollment, the District has been in declining enrollment for the past several years. However, this trend seems to have leveled out. The District's Revenue Limit is funded based on

the April P-2 report less an adjustment for charter students. The net result is referred to as the Revenue Limit ADA. The Revenue Limit ADA for April 2009 was approximately 350 students higher than the Revenue Limit ADA from April 2008. However, this positive shift was the result of charter student adjustments including hundreds of charter students returning to the District in 2008/09. Therefore, the multi-year projections assume a conservative approach toward the District's actual enrollment. For both 2010/11 and 2011/12 enrollment is projected at 400 less ADA each year.

Reserve Levels – As previously reported to the Board, the District has six types of reserves. The following table lists the current projected 2008/09 reserve levels and the plans to change to the reserve level for the 2009/10 fiscal year.

Reserve Type (in millions)	Estimated 2008/09	Planned Change	Proposed 2009/10	Recommended Level 2009/10
Unrestricted General Fund	\$ 39.99	\$ 3.2	\$ 43.19	\$ 43.19
Workers' Compensation	\$ 29.28	\$ (3.6)	\$ 25.68	\$ 35.79
General Liability Reserve	\$ 2.20	\$ -	\$ 2.2	\$ 1.6
Health Fund IBNP	\$ 12.5	\$ 2.4	\$ 14.9	\$ 14.9
Retiree Lifetime Health Liability	\$ 12.60	\$ 2.00	\$ 14.60	\$ 758.0
Health Fund Unencumbered Reserves *	\$ 47.3	\$ (11.2)	\$ 36.1	\$ 36.1

*Estimated by JHMB consultants

A full copy of the District's 2009/10 proposed budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresno.k12.ca.us/adminsvs/fiscal>.

A summary of all budgets is shown on the following page.

Attachment: SACS report

Fresno Unified School District
2009-10 Proposed Budget Summary

Fund Name	Estimated Beginning Balance	Actual Revenues	Actual Expenses	Other Financing Sources	Estimated Ending Fund Balance
General Fund Unrestricted	\$ 46,569,835	\$ 440,219,709	\$ 383,197,920	\$ (56,919,278)	\$ 46,672,346
General Fund - Restricted	\$ 17,643,215	\$ 243,187,690	\$ 304,135,460	\$ 43,304,555	\$ 0
Total General Fund	\$ 64,213,050	\$ 683,407,399	\$ 704,331,512	\$ (13,614,723)	\$ 46,672,346

Adult Education Fund	\$ 143,838	\$ 1,844,643	\$ 12,949,573	\$ 10,964,466	\$ 3,374
Child Development Fund	\$ 43,063	\$ 8,258,166	\$ 8,258,166	\$ -	\$ 43,063
Deferred Maintenance Fund	\$ 4,279,948	\$ 150,000	\$ 11,388,614	\$ 6,958,666	\$ 0
Developer Fee Fund	\$ 13,163,086	\$ 1,300,000	\$ 14,436,086	\$ (27,000)	\$ (0)

Adult Education Building Fund	\$ 4,091,686	\$ 100,000	\$ -	\$ (925,000)	\$ 3,266,686
Measure K - Series E Fund	\$ 10,006,235	\$ 100,000	\$ -	\$ (10,106,235)	\$ 0
Quality School Construction -AARA Fund	\$ -	\$ 200,000	\$ -	\$ 12,327,100	\$ 12,527,100
Total Building Funds	\$ 14,097,922	\$ 400,000	\$ -	\$ 1,295,865	\$ 15,793,787

State School Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
County School Facility Fund	\$ 3,068,021	\$ -	\$ 36,532,656	\$ 36,604,257	\$ 3,139,622
Debt Service Fund	\$ 10,006,426	\$ -	\$ 10,558,656	\$ 10,558,656	\$ 10,006,426
Special Reserve for Capital Outlay	\$ 22,747,165	\$ 100,000	\$ 652,550	\$ (783,531)	\$ 21,411,084
Total Bond Int and Redemption	\$ 12,127,097	\$ 30,724,953	\$ 23,082,015	\$ -	\$ 19,770,035
1977/78 Tax Override Fund	\$ 2,981,971	\$ 9,356,521	\$ -	\$ (10,558,656)	\$ 1,779,836
Cafeteria Fund	\$ 21,119,875	\$ 34,720,593	\$ 35,134,488	\$ -	\$ 20,705,980

Health Fund	\$ 62,247,170	\$ 113,367,264	\$ 120,558,052	\$ -	\$ 55,056,382
Liability Fund	\$ 2,226,016	\$ 3,725,000	\$ 3,712,750	\$ -	\$ 2,238,266
Workers' Compensation Fund	\$ (8,020,391)	\$ 4,141,312	\$ 7,807,386	\$ -	\$ (11,686,465)
Defined Benefits Fund	\$ 7,530,366	\$ 520,518	\$ 600,000	\$ -	\$ 7,450,884
Total Internal Service Funds	\$ 63,983,162	\$ 121,754,094	\$ 132,678,188	\$ -	\$ 53,059,068

TOTALS	\$ 231,974,622	\$ 892,016,369	\$ 990,002,504	\$ 41,398,000	\$ 192,384,619
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Charter Schools

Charter School	Estimated Beginning Balance	Actual Revenues	Actual Expenses	Other Financing Sources	Estimated Ending Fund Balance	Estimated ADA
A Civil Entrepreneur Leadership*	\$ -	\$ 743,132	\$ 687,549	\$ -	\$ 55,583	73
Charter G. Woodson Public Charter	\$ 261,684	\$ 2,947,917	\$ 2,773,919	\$ (50,000)	\$ 123,998	359
Fresno Preparatory Academy	\$ 450,000	\$ 869,328	\$ 869,328	\$ -	\$ -	106
Knowledge Is Power **	\$ -	\$ -	\$ -	\$ -	\$ -	
New Millennium Institute	Charter did not submit a budget for 2009/10			\$ -	\$ -	
School of Unlimited Learning	\$ 140,457	\$ 2,496,894	\$ 2,496,894	\$ -	\$ -	235
Sierra	\$ 928,654	\$ 5,296,189	\$ 5,163,019	\$ -	\$ 133,170	690
University High	\$ 847,718	\$ 3,036,588	\$ 2,809,842	\$ -	\$ 226,746	401
Valley Arts and Science	\$ (286,472)	\$ 2,442,501	\$ 2,153,529	\$ (178,909)	\$ 110,063	279
Valley Preparatory Academy	\$ (257,855)	\$ 1,955,036	\$ 1,676,994	\$ -	\$ 278,042	275
Charter School Total	\$ 2,084,186	\$ 19,787,585	\$ 18,631,074	\$ (228,909)	\$ 927,602	2,418

*New charter in 2009-10

** Charter schools closed in 2008-09.

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	360,766,478.00	13,881,241.00	374,647,719.00	354,042,725.00	14,074,276.00	368,117,001.00	-1.7%
2) Federal Revenue		8100-8299	0.00	96,293,921.00	96,293,921.00	0.00	127,197,975.00	127,197,975.00	32.1%
3) Other State Revenue		8300-8599	38,774,549.00	123,127,771.00	161,902,320.00	73,921,628.00	94,923,543.00	168,745,171.00	4.2%
4) Other Local Revenue		8600-8799	7,451,964.00	7,685,189.00	15,137,153.00	6,440,468.00	12,906,784.00	19,347,252.00	27.8%
5) TOTAL REVENUES			406,992,991.00	240,988,122.00	647,981,113.00	434,304,821.00	249,102,578.00	683,407,399.00	5.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	222,085,629.00	107,508,783.00	329,594,412.00	214,481,969.00	109,578,080.00	324,060,049.00	-1.7%
2) Classified Salaries		2000-2999	48,478,707.00	45,647,597.00	94,126,304.00	47,565,204.00	47,862,168.00	95,427,372.00	1.4%
3) Employee Benefits		3000-3999	91,920,822.00	53,286,766.00	145,207,588.00	88,774,097.00	56,872,300.00	145,646,397.00	0.3%
4) Books and Supplies		4000-4999	7,874,045.00	34,094,756.00	41,968,801.00	7,787,771.00	46,478,613.00	54,266,384.00	29.3%
5) Services and Other Operating Expenditures		5000-5999	31,523,758.00	23,276,293.00	54,800,051.00	29,203,466.00	28,780,110.00	57,983,576.00	5.8%
6) Capital Outlay		6000-6999	3,436,488.00	4,831,640.00	8,268,128.00	2,463,631.00	6,978,560.00	9,442,191.00	14.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,154,902.00	1,211,481.00	2,366,383.00	1,167,902.00	1,400,000.00	2,567,902.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,322,942.00)	11,771,352.00	(2,551,590.00)	(12,370,336.00)	10,309,845.00	(2,060,491.00)	-19.2%
9) TOTAL EXPENDITURES			392,151,409.00	281,628,668.00	673,780,077.00	379,073,704.00	308,259,676.00	687,333,380.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,841,582.00	(40,640,546.00)	(25,798,964.00)	55,231,117.00	(59,157,098.00)	(3,925,981.00)	-84.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,051,149.00	3,356,409.00	8,407,558.00	27,000.00	3,356,409.00	3,383,409.00	-59.8%
b) Transfers Out		7600-7629	0.00	3,356,409.00	3,356,409.00	13,641,723.00	3,356,409.00	16,998,132.00	406.4%
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	(28,713,026.00)	28,713,026.00	0.00	(41,513,883.00)	41,513,883.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(23,661,877.00)	28,713,026.00	5,051,149.00	(55,128,606.00)	41,513,883.00	(13,614,723.00)	-369.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)			(8,820,295.00)	(11,927,520.00)	(20,747,815.00)	102,511.00	(17,643,215.00)	(17,540,704.00)	-15.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	55,390,130.00	29,570,735.00	84,960,865.00	46,569,835.00	17,643,215.00	64,213,050.00	-24.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	55,390,130.00	29,570,735.00	84,960,865.00	46,569,835.00	17,643,215.00	64,213,050.00	-24.4%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,390,130.00	29,570,735.00	84,960,865.00	46,569,835.00	17,643,215.00	64,213,050.00	-24.4%
2) Ending Balance, June 30 (E + F1e)			46,569,835.00	17,643,215.00	64,213,050.00	46,672,346.00	0.00	46,672,346.00	-27.3%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	100,464.00	0.00	100,464.00	100,464.00	0.00	100,464.00	0.0%
Stores		9712	3,351,593.00	0.00	3,351,593.00	3,351,593.00	0.00	3,351,593.00	0.0%
Prepaid Expenditures		9713	31,892.00	0.00	31,892.00	31,892.00	0.00	31,892.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	39,522,937.00	0.00	39,522,937.00	43,188,397.00	0.00	43,188,397.00	9.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	3,562,949.00	0.00	3,562,949.00	0.00	0.00	0.00	-100.0%
c) Undesignated Amount		9790	0.00	17,643,215.00	17,643,215.00	0.00	0.00	0.00	
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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 Revolving 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 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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		8011	332,537,052.00	0.00	332,537,052.00	317,254,256.00	0.00	317,254,256.00	-4.6%
State Aid - Current Year		8015	1,017,791.00	0.00	1,017,791.00	964,733.00	0.00	964,733.00	-5.2%
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	810,329.00	0.00	810,329.00	810,329.00	0.00	810,329.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	552,282.00	0.00	552,282.00	552,282.00	0.00	552,282.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	53,667,505.00	0.00	53,667,505.00	53,667,505.00	0.00	53,667,505.00	0.0%
Secured Roll Taxes		8042	2,641,597.00	0.00	2,641,597.00	2,641,597.00	0.00	2,641,597.00	0.0%
Unsecured Roll Taxes		8043	48,542.00	0.00	48,542.00	48,542.00	0.00	48,542.00	0.0%
Prior Years' Taxes		8044	3,250,442.00	0.00	3,250,442.00	3,250,442.00	0.00	3,250,442.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(20,500,996.00)	0.00	(20,500,996.00)	(11,474,821.00)	0.00	(11,474,821.00)	-44.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	227,765.00	0.00	227,765.00	227,765.00	0.00	227,765.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
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			374,252,309.00	0.00	374,252,309.00	367,942,630.00	0.00	367,942,630.00	-1.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year		8091	(13,881,241.00)		(13,881,241.00)	(14,074,276.00)		(14,074,276.00)	1.4%
Continuation Education ADA Transfer		8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		8091		266,020.00	266,020.00		588,289.00	588,289.00	121.1%
Special Education ADA Transfer		8091		13,615,221.00	13,615,221.00		13,485,987.00	13,485,987.00	-0.9%
All Other Revenue Limit Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
PERS Reduction Transfer		8092	2,264,086.00	0.00	2,264,086.00	2,318,576.00	0.00	2,318,576.00	2.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,868,676.00)	0.00	(1,868,676.00)	(2,144,205.00)	0.00	(2,144,205.00)	14.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			360,766,478.00	13,881,241.00	374,647,719.00	354,042,725.00	14,074,276.00	368,117,001.00	-1.7%
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	17,208,806.00	17,208,806.00	0.00	17,208,806.00	17,208,806.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,287,410.00	1,287,410.00	0.00	1,304,984.00	1,304,984.00	1.4%
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	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA		8290		67,145,496.00	67,145,496.00		100,343,753.00	100,343,753.00	49.4%
Vocational and Applied Technology Education	3500-3699	8290		984,716.00	984,716.00		1,058,862.00	1,058,862.00	7.5%
Safe and Drug Free Schools	3700-3799	8290		729,232.00	729,232.00		544,319.00	544,319.00	-25.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	8,938,261.00	8,938,261.00	0.00	6,737,251.00	6,737,251.00	-24.6%
TOTAL, FEDERAL REVENUE			0.00	96,293,921.00	96,293,921.00	0.00	127,197,975.00	127,197,975.00	32.1%

Description	2008-09 Estimated Actuals			2009-10 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	4,232,668.00		4,232,668.00	0.00		0.00	-100.0%
Prior Years	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding Current Year		218,552.00	218,552.00		415,535.00	415,535.00	90.1%
Prior Years		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year		588,874.00	588,874.00				
Prior Years		0.00	0.00				
Special Education Master Plan Current Year		40,286,830.00	40,286,830.00		40,446,272.00	40,446,272.00	0.4%
Prior Years		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils		519,261.00	519,261.00		0.00	0.00	-100.0%
Home-to-School Transportation		3,771,766.00	3,771,766.00		3,771,766.00	3,771,766.00	0.0%
School Improvement Program		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid		21,780,822.00	21,780,822.00		20,256,165.00	20,256,165.00	-7.0%
Spec. Ed. Transportation		1,340,070.00	1,340,070.00		1,340,070.00	1,340,070.00	0.0%
All Other State Apportionments - Current Year	0.00	1,105,771.00	1,105,771.00	0.00	1,105,771.00	1,105,771.00	0.0%
All Other State Apportionments - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3	24,031,098.00	0.00	24,031,098.00	24,031,098.00	0.00	24,031,098.00	0.0%
Class Size Reduction, Grade Nine	696,665.00	0.00	696,665.00	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant	96,900.00	0.00	96,900.00	85,648.00	0.00	85,648.00	-11.6%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8,295,721.00	871,241.00	9,166,962.00	8,295,720.00	871,240.00	9,166,960.00	0.0%
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from							

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
			0.00	0.00	0.00	0.00	0.00	0.00	
State Sources		8587							
Arts and Music Block Grant	6760	8590		1,680,581.00	1,680,581.00			0.00	0.00%
Miller Unruh Reading Program	7200	8590		0.00	0.00			0.00	-100.00%
Supplemental School Counseling Program	7080	8590		2,406,376.00	2,406,376.00			0.00	0.00%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		4,864,128.00	4,864,128.00			4,095,062.00	-15.8%
Staff Development	7294, 7295, 7296	8590		546,250.00	546,250.00			0.00	-100.00%
Tenth Grade Counseling	7375	8590		0.00	0.00			0.00	0.00%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00			0.00	0.00%
School Based Coordination Program	7250	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		207,728.00	207,728.00		116,274.00	116,274.00	-44.0%
Healthy Start	6240	8590		0.00	0.00			0.00	0.00%
Class Size Reduction Facilities	6200	8590		0.00	0.00			0.00	0.00%
Pupil Retention Block Grant	7390	8590		348,417.00	348,417.00			0.00	-100.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00%
Teacher Credentialing Block Grant	7392	8590		855,253.00	855,253.00			0.00	-100.00%
Professional Development Block Grant	7393	8590		3,320,179.00	3,320,179.00			0.00	-100.00%
Targeted Instructional Improvement Block Grant	7394	8590		4,476,086.00	4,476,086.00			0.00	-100.00%
School and Library Improvement Block Grant	7395	8590		5,134,004.00	5,134,004.00			0.00	-100.00%
Quality Education Investment Act	7400	8590		15,827,900.00	15,827,900.00			15,407,300.00	-2.7%
All Other State Revenue	All Other	8590	1,421,497.00	12,977,682.00	14,399,179.00	41,409,162.00	7,098,088.00	48,507,250.00	236.9%
TOTAL, OTHER STATE REVENUE			38,774,549.00	123,127,771.00	161,902,320.00	73,821,628.00	94,923,543.00	168,745,171.00	4.2%

Description	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	30,439.00	0.00	30,439.00	43,598.00	0.00	43,598.00	43.2%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	310,142.00	0.00	310,142.00	255,000.00	0.00	255,000.00	-17.8%
Interest	2,800,000.00	0.00	2,800,000.00	2,100,000.00	0.00	2,100,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		1,145,503.00	1,145,503.00		1,056,740.00	1,056,740.00	-7.7%
Interagency Services	0.00	2,324,410.00	2,324,410.00	0.00	2,073,984.00	2,073,984.00	-10.8%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	1,091,753.00	0.00	1,091,753.00	1,106,520.00	0.00	1,106,520.00	1.4%
Other Local Revenue Plus: Misc Funds Non-Revenue							

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
			Limit (50%) Adjustment						
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,219,630.00	4,215,276.00	7,434,906.00	2,935,350.00	9,776,080.00	12,711,410.00	71.0%
Tuition		8710	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,451,964.00	7,685,189.00	15,137,153.00	6,440,488.00	12,906,784.00	19,347,252.00	27.8%
TOTAL, REVENUES			406,992,991.00	240,988,122.00	647,981,113.00	434,304,821.00	249,102,578.00	683,407,399.00	5.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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									
Certificated Teachers' Salaries		1100	193,764,981.00	70,375,772.00	264,140,753.00	184,551,646.00	75,765,360.00	260,317,006.00	-1.4%
Certificated Pupil Support Salaries		1200	8,004,601.00	10,527,543.00	18,532,144.00	9,863,095.00	8,621,346.00	18,484,441.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	19,959,891.00	22,615,298.00	42,575,189.00	19,154,457.00	22,553,712.00	41,708,169.00	-2.0%
Other Certificated Salaries		1900	356,156.00	3,990,170.00	4,346,326.00	912,771.00	2,637,662.00	3,550,433.00	-18.3%
TOTAL, CERTIFICATED SALARIES			222,085,629.00	107,508,783.00	329,594,412.00	214,481,989.00	109,578,080.00	324,060,049.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	719,151.00	18,722,937.00	19,442,088.00	930,156.00	18,921,084.00	19,851,240.00	2.1%
Classified Support Salaries		2200	24,185,305.00	18,543,537.00	42,728,842.00	22,754,715.00	19,432,546.00	42,187,261.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	4,208,802.00	1,981,763.00	6,190,565.00	4,614,575.00	2,387,837.00	7,002,412.00	13.1%
Clerical, Technical and Office Salaries		2400	17,891,783.00	5,668,498.00	23,560,281.00	17,909,296.00	6,462,437.00	24,371,733.00	3.4%
Other Classified Salaries		2900	1,473,666.00	730,862.00	2,204,528.00	1,356,462.00	658,264.00	2,014,726.00	-8.6%
TOTAL, CLASSIFIED SALARIES			48,478,707.00	45,647,597.00	94,126,304.00	47,565,204.00	47,862,168.00	95,427,372.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,842,918.00	8,323,905.00	26,166,823.00	17,348,070.00	8,971,568.00	26,319,638.00	0.6%
PERS		3201-3202	4,186,035.00	3,407,512.00	7,593,547.00	4,193,811.00	3,646,204.00	7,840,015.00	3.2%
OASDI/Medicare/Alternative		3301-3302	6,445,554.00	4,555,551.00	11,001,105.00	6,262,613.00	4,826,571.00	11,089,184.00	0.8%
Health and Welfare Benefits		3401-3402	44,279,727.00	25,121,462.00	69,401,189.00	42,633,061.00	27,348,773.00	69,981,834.00	0.8%
Unemployment Insurance		3501-3502	879,468.00	448,397.00	1,327,865.00	785,184.00	477,065.00	1,262,249.00	-4.9%
Workers' Compensation		3601-3602	2,290,688.00	1,309,573.00	3,600,261.00	2,027,988.00	1,207,218.00	3,235,186.00	-10.1%
OPEB, Allocated		3701-3702	14,721,216.00	8,938,494.00	23,659,710.00	14,214,128.00	9,116,193.00	23,330,321.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,120,626.00	986,056.00	2,106,682.00	1,137,501.00	1,000,726.00	2,138,227.00	1.5%
Other Employee Benefits		3901-3902	154,590.00	195,816.00	350,406.00	171,761.00	277,982.00	449,743.00	28.3%
TOTAL, EMPLOYEE BENEFITS			91,920,822.00	53,286,766.00	145,207,588.00	86,774,097.00	56,872,300.00	145,646,397.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,594.00	5,517,621.00	5,522,215.00	(89,168.00)	2,061,682.00	1,972,514.00	-64.3%
Books and Other Reference Materials		4200	70,012.00	34,187.00	104,199.00	18,023.00	256,542.00	274,565.00	163.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
Materials and Supplies		4300	6,374,374.00	23,936,421.00	30,310,795.00	6,911,455.00	42,403,555.00	49,315,010.00	62.7%
Noncapitalized Equipment		4400	1,425,065.00	4,606,527.00	6,031,592.00	928,557.00	1,755,738.00	2,684,295.00	-55.5%
Food		4700	0.00	0.00	0.00	18,904.00	1,096.00	20,000.00	New
TOTAL, BOOKS AND SUPPLIES			7,874,045.00	34,094,756.00	41,968,801.00	7,787,771.00	46,478,613.00	54,266,384.00	29.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	677,483.00	12,942,524.00	13,620,007.00	373,121.00	15,215,383.00	15,588,504.00	14.5%
Travel and Conferences		5200	273,199.00	1,060,784.00	1,333,983.00	332,215.00	937,265.00	1,269,480.00	-4.8%
Dues and Memberships		5300	99,146.00	10,660.00	109,806.00	108,142.00	26,318.00	134,460.00	22.5%
Insurance		5400 - 5450	2,306,753.00	1,265,673.00	3,572,426.00	2,038,439.00	1,224,205.00	3,262,644.00	-8.7%
Operations and Housekeeping Services		5500	14,332,332.00	107,277.00	14,439,609.00	13,844,029.00	882,756.00	14,726,785.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,051,857.00	2,260,665.00	7,312,522.00	4,476,464.00	5,109,395.00	9,585,859.00	31.1%
Transfers of Direct Costs		5710	663,564.00	(663,564.00)	0.00	692,858.00	(692,858.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(87,906.00)	(3,160,923.00)	(3,248,829.00)	(118,868.00)	(4,065,450.00)	(4,184,318.00)	28.8%
Professional/Consulting Services and Operating Expenditures		5800	6,452,631.00	9,298,018.00	15,750,649.00	6,673,552.00	9,997,332.00	16,670,884.00	5.8%
Communications		5900	1,754,699.00	155,179.00	1,909,878.00	783,514.00	145,764.00	929,278.00	-51.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			31,523,758.00	23,276,293.00	54,800,051.00	29,203,466.00	28,780,110.00	57,983,576.00	5.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	3,393,377.00	4,378,686.00	7,772,063.00	2,315,546.00	733,852.00	3,049,398.00	-60.8%
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	0.00%
Equipment		6400	43,111.00	125,193.00	168,304.00	148,085.00	863,209.00	1,011,294.00	500.9%
Equipment Replacement		6500	0.00	327,761.00	327,761.00	0.00	5,381,499.00	5,381,499.00	1541.9%
TOTAL, CAPITAL OUTLAY			3,436,488.00	4,831,640.00	8,268,128.00	2,463,631.00	6,978,560.00	9,442,191.00	14.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	196,000.00	196,000.00	0.00	200,000.00	200,000.00	2.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	1,002,481.00	1,002,481.00	0.00	1,200,000.00	1,200,000.00	19.7%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6350, 6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7281-7283	478,078.00	0.00	478,078.00	478,078.00	0.00	478,078.00	0.00%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438							
Other Debt Service - Principal		7439	676,824.00	13,000.00	689,824.00	689,824.00	0.00	689,824.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			1,154,902.00	1,211,481.00	2,366,383.00	1,167,902.00	1,400,000.00	2,567,902.00	8.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,771,352.00)	11,771,352.00	0.00	(10,309,845.00)	10,309,845.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,551,590.00)	0.00	(2,551,590.00)	(2,060,491.00)	0.00	(2,060,491.00)	-19.2%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,322,942.00)	11,771,352.00	(2,551,590.00)	(12,370,336.00)	10,309,845.00	(2,060,491.00)	-19.2%
TOTAL EXPENDITURES			392,151,409.00	281,628,668.00	673,780,077.00	379,073,704.00	308,259,676.00	687,333,350.00	2.0%

Description	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	5,051,149.00	3,356,409.00	8,407,558.00	27,000.00	3,356,409.00	3,383,409.00	-59.8%
(a) TOTAL, INTERFUND TRANSFERS IN	5,051,149.00	3,356,409.00	8,407,558.00	27,000.00	3,356,409.00	3,383,409.00	-59.8%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	13,641,723.00	0.00	13,641,723.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	3,356,409.00	3,356,409.00	13,641,723.00	3,356,409.00	16,998,132.00	406.4%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases							
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)		
(c) TOTAL, SOURCES										
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES										
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(42,441,963.00)	42,441,963.00	0.00	(44,529,885.00)	44,529,885.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	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	0.00	0.0%
Transfers of Restricted Balances		8997	9,496,828.00	(9,496,828.00)	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	4,232,109.00	(4,232,109.00)	0.00	3,016,002.00	(3,016,002.00)	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS										
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)										
			(23,661,877.00)	28,713,026.00	5,051,149.00	(55,128,606.00)	41,513,883.00	(13,614,723.00)		-369.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	930,857.00	930,857.00	0.0%
3) Other State Revenue		8300-8599	10,678,053.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	978,566.00	913,786.00	-6.6%
5) TOTAL, REVENUES			12,587,476.00	1,844,643.00	-85.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,443,162.00	5,643,461.00	-12.4%
2) Classified Salaries		2000-2999	1,837,405.00	1,790,090.00	-2.6%
3) Employee Benefits		3000-3999	2,278,913.00	2,304,754.00	1.1%
4) Books and Supplies		4000-4999	1,050,391.00	962,411.00	-8.4%
5) Services and Other Operating Expenditures		5000-5999	2,726,472.00	1,791,935.00	-34.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	636,717.00	456,922.00	-28.2%
9) TOTAL, EXPENDITURES			14,973,060.00	12,949,573.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,385,584.00)	(11,104,930.00)	365.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	10,964,466.00	New
b) Transfers Out		7600-7629	5,000,000.00	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			(5,000,000.00)	10,964,466.00	-319.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,385,584.00)	(140,464.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,797,162.00	143,838.00	-97.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,797,162.00	143,838.00	-97.5%
d) Other Restatements		9795	1,732,260.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,529,422.00	143,838.00	-98.1%
2) Ending Balance, June 30 (E + F1e)			143,838.00	3,374.00	-97.7%
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			143,838.00		
d) Unappropriated Amount				3,374.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	464,933.00	464,933.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	465,924.00	465,924.00	0.0%
TOTAL, FEDERAL REVENUE			930,857.00	930,857.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	10,678,053.00	0.00	-100.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,678,053.00	0.00	-100.0%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	118,773.00	30,000.00	-74.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	218,944.00	219,065.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	640,849.00	664,721.00	3.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			978,566.00	913,786.00	-6.6%
TOTAL, REVENUES			12,587,476.00	1,844,643.00	-85.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,568,209.00	4,211,292.00	-7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	993,717.00	875,724.00	-11.9%
Other Certificated Salaries		1900	881,236.00	556,445.00	-36.9%
TOTAL, CERTIFICATED SALARIES			6,443,162.00	5,643,461.00	-12.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	53,330.00	31,500.00	-40.9%
Classified Support Salaries		2200	574,347.00	618,661.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,147,150.00	1,060,929.00	-7.5%
Other Classified Salaries		2900	62,578.00	79,000.00	26.2%
TOTAL, CLASSIFIED SALARIES			1,837,405.00	1,790,090.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	424,079.00	468,369.00	10.4%
PERS		3201-3202	152,739.00	149,737.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	225,137.00	203,351.00	-9.7%
Health and Welfare Benefits		3401-3402	989,884.00	1,007,053.00	1.7%
Unemployment Insurance		3501-3502	25,001.00	22,289.00	-10.8%
Workers' Compensation		3601-3602	67,626.00	57,862.00	-14.4%
OPEB, Allocated		3701-3702	333,743.00	335,674.00	0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	50,911.00	49,311.00	-3.1%
Other Employee Benefits		3901-3902	9,793.00	11,108.00	13.4%
TOTAL, EMPLOYEE BENEFITS			2,278,913.00	2,304,754.00	1.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	229,854.00	265,000.00	15.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	820,537.00	697,411.00	-15.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,050,391.00	962,411.00	-8.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,190.00	15,050.00	-35.1%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	69,133.00	57,902.00	-16.2%
Operations and Housekeeping Services		5500	268,742.00	283,000.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,143.00	150,000.00	10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	159,556.00	204,000.00	27.9%
Professional/Consulting Services and Operating Expenditures		5800	2,067,303.00	1,080,983.00	-47.7%
Communications		5900	2,405.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,726,472.00	1,791,935.00	-34.3%
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 Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	636,717.00	456,922.00	-28.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			636,717.00	456,922.00	-28.2%
TOTAL, EXPENDITURES			14,973,060.00	12,949,573.00	-13.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	10,964,466.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	10,964,466.00	New
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	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			(5,000,000.00)	10,964,466.00	-319.3%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	930,857.00	930,857.00	0.0%
3) Other State Revenue		8300-8599	10,678,053.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	978,566.00	913,786.00	-6.6%
5) TOTAL, REVENUES			12,587,476.00	1,844,643.00	-85.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,680,545.00	5,858,448.00	-12.3%
2) Instruction - Related Services	2000-2999		6,075,095.00	4,899,497.00	-19.4%
3) Pupil Services	3000-3999		84,574.00	180,389.00	113.3%
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		454,010.00	496,016.00	9.3%
7) General Administration	7000-7999		636,717.00	456,922.00	-28.2%
8) Plant Services	8000-8999		1,042,119.00	1,058,301.00	1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,973,060.00	12,949,573.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,385,584.00)	(11,104,930.00)	365.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	10,964,466.00	New
b) Transfers Out		7600-7629	5,000,000.00	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			(5,000,000.00)	10,964,466.00	-319.3%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,385,584.00)	(140,464.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,797,162.00	143,838.00	-97.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,797,162.00	143,838.00	-97.5%
d) Other Restatements		9795	1,732,260.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,529,422.00	143,838.00	-98.1%
2) Ending Balance, June 30 (E + F1e)			143,838.00	3,374.00	-97.7%
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			143,838.00		
d) Unappropriated Amount				3,374.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,867.00	401,173.00	78.4%
3) Other State Revenue		8300-8599	7,033,551.00	7,856,993.00	11.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,258,418.00	8,258,166.00	13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,344,179.00	3,372,463.00	0.8%
2) Classified Salaries		2000-2999	1,406,445.00	1,648,230.00	17.2%
3) Employee Benefits		3000-3999	1,492,635.00	1,700,498.00	13.9%
4) Books and Supplies		4000-4999	366,408.00	1,027,598.00	180.5%
5) Services and Other Operating Expenditures		5000-5999	229,501.00	114,161.00	-50.3%
6) Capital Outlay		6000-6999	0.00	1,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	92,288.00	92,289.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	326,962.00	301,927.00	-7.7%
9) TOTAL, EXPENDITURES			7,258,418.00	8,258,166.00	13.8%
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		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,063.00	43,063.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,063.00	43,063.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,063.00	43,063.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	43,063.00	43,063.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	67,817.00	44,566.00	-34.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	157,050.00	356,607.00	127.1%
TOTAL, FEDERAL REVENUE			224,867.00	401,173.00	78.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,622.00	1,622.00	0.0%
Child Development Apportionments		8530	1,835,868.00	1,884,880.00	2.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	4,194,067.00	4,723,583.00	12.6%
All Other State Revenue	All Other	8590	1,001,994.00	1,246,908.00	24.4%
TOTAL, OTHER STATE REVENUE			7,033,551.00	7,856,993.00	11.7%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,258,418.00	8,258,166.00	13.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,604,847.00	2,636,986.00	1.2%
Certificated Pupil Support Salaries		1200	415,102.00	415,677.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	212,783.00	119,483.00	-43.8%
Other Certificated Salaries		1900	111,447.00	200,317.00	79.7%
TOTAL, CERTIFICATED SALARIES			3,344,179.00	3,372,463.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,249,487.00	1,481,197.00	18.5%
Classified Support Salaries		2200	5,110.00	10,256.00	100.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	151,848.00	156,777.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,406,445.00	1,648,230.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	245,589.00	247,879.00	0.9%
PERS		3201-3202	39,470.00	132,761.00	236.4%
OASDI/Medicare/Alternative		3301-3302	121,565.00	163,501.00	34.5%
Health and Welfare Benefits		3401-3402	767,332.00	776,851.00	1.2%
Unemployment Insurance		3501-3502	14,737.00	14,899.00	1.1%
Workers' Compensation		3601-3602	27,204.00	38,761.00	42.5%
OPEB, Allocated		3701-3702	253,525.00	258,948.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,007.00	54,961.00	266.2%
Other Employee Benefits		3901-3902	8,206.00	11,937.00	45.5%
TOTAL, EMPLOYEE BENEFITS			1,492,635.00	1,700,498.00	13.9%
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	366,408.00	1,027,598.00	180.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,408.00	1,027,598.00	180.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,092.00	11,800.00	16.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	39,613.00	38,761.00	-2.2%
Operations and Housekeeping Services		5500	10,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,344.00	4,900.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	139,476.00	33,200.00	-76.2%
Professional/Consulting Services and Operating Expenditures		5800	24,901.00	24,300.00	-2.4%
Communications		5900	1,075.00	1,200.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,501.00	114,161.00	-50.3%
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	1,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,000.00	New
OTHER OUTGO (excluding Transfers of Indirect 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	92,288.00	92,289.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			92,288.00	92,289.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	326,962.00	301,927.00	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			326,962.00	301,927.00	-7.7%
TOTAL, EXPENDITURES			7,258,418.00	8,258,166.00	13.8%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,867.00	401,173.00	78.4%
3) Other State Revenue		8300-8599	7,033,551.00	7,856,993.00	11.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,258,418.00	8,258,166.00	13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,927,375.00	4,910,629.00	25.0%
2) Instruction - Related Services	2000-2999		549,533.00	598,118.00	8.8%
3) Pupil Services	3000-3999		524,869.00	526,330.00	0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,780,548.00	1,828,873.00	2.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		326,962.00	301,927.00	-7.7%
8) Plant Services	8000-8999		56,843.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	92,288.00	92,289.00	0.0%
10) TOTAL, EXPENDITURES			7,258,418.00	8,258,166.00	13.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,063.00	43,063.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,063.00	43,063.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,063.00	43,063.00	0.0%
2) Ending Balance, June 30 (E + F1e)			43,063.00	43,063.00	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			43,063.00		
d) Unappropriated Amount				43,063.00	

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	3,602,257.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			3,752,257.00	150,000.00	-96.0%
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	335,340.00	1,281,527.00	282.2%
5) Services and Other Operating Expenditures		5000-5999	6,125,906.00	10,107,087.00	65.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,461,246.00	11,388,614.00	76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,708,989.00)	(11,238,614.00)	314.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	6,958,666.00	107.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,356,409.00	6,958,666.00	107.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			647,420.00	(4,279,948.00)	-761.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,528.00	4,279,948.00	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,528.00	4,279,948.00	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,528.00	4,279,948.00	17.8%
2) Ending Balance, June 30 (E + F1e)			4,279,948.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			4,279,948.00		
d) Unappropriated Amount				0.00	

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	3,602,257.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,602,257.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
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			150,000.00	150,000.00	0.0%
TOTAL, REVENUES			3,752,257.00	150,000.00	-96.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	335,340.00	1,281,527.00	282.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			335,340.00	1,281,527.00	282.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,373,666.00	9,822,123.00	82.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	752,240.00	284,964.00	-62.1%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,125,906.00	10,107,087.00	65.0%
CAPITAL OUTLAY					
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 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,461,246.00	11,388,614.00	76.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,602,257.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	6,958,666.00	107.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			3,356,409.00	6,958,666.00	107.3%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	3,602,257.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	0.0%
5) TOTAL, REVENUES			3,752,257.00	150,000.00	-96.0%
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		6,461,246.00	11,388,614.00	76.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,461,246.00	11,388,614.00	76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,708,989.00)	(11,238,614.00)	314.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	6,958,666.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,356,409.00	6,958,666.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			647,420.00	(4,279,948.00)	-761.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,632,528.00	4,279,948.00	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,632,528.00	4,279,948.00	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,632,528.00	4,279,948.00	17.8%
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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	4,279,948.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	274,568.00	400,000.00	45.7%
5) TOTAL, REVENUES			274,568.00	400,000.00	45.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,975.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,975.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256,593.00	400,000.00	55.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,488.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,044,519.00	40,102,135.00	74.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	41,398,000.00	New
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			(22,144,031.00)	1,295,865.00	-105.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,887,438.00)	1,695,865.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,985,360.00	14,097,922.00	-60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,985,360.00	14,097,922.00	-60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,985,360.00	14,097,922.00	-60.8%
2) Ending Balance, June 30 (E + F1e)			14,097,922.00	15,793,787.00	12.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			14,097,922.00		
d) Unappropriated Amount				15,793,787.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	274,568.00	400,000.00	45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			274,568.00	400,000.00	45.7%
TOTAL, REVENUES			274,568.00	400,000.00	45.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	17,975.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,975.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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 Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,975.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	900,488.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			900,488.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,044,519.00	40,102,135.00	74.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,044,519.00	40,102,135.00	74.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	41,398,000.00	New
(c) TOTAL, SOURCES			0.00	41,398,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,144,031.00)	1,295,865.00	-105.9%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	274,568.00	400,000.00	45.7%
5) TOTAL, REVENUES			274,568.00	400,000.00	45.7%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,975.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			17,975.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			256,593.00	400,000.00	55.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,488.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,044,519.00	40,102,135.00	74.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	41,398,000.00	New
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			(22,144,031.00)	1,295,865.00	-105.9%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,887,438.00)	1,695,865.00	-107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,985,360.00	14,097,922.00	-60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,985,360.00	14,097,922.00	-60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,985,360.00	14,097,922.00	-60.8%
2) Ending Balance, June 30 (E + F1e)			14,097,922.00	15,793,787.00	12.0%
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			14,097,922.00		
d) Unappropriated Amount				15,793,787.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,223,324.00	1,300,000.00	6.3%
5) TOTAL, REVENUES			1,223,324.00	1,300,000.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,580.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,042.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,745.00	15,593.00	-84.4%
6) Capital Outlay		6000-6999	1,601,584.00	14,420,493.00	800.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,704,951.00	14,436,086.00	746.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,627.00)	(13,136,086.00)	2627.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,149.00	27,000.00	-47.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,149.00)	(27,000.00)	-47.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(532,776.00)	(13,163,086.00)	2370.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,695,862.00	13,163,086.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,695,862.00	13,163,086.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,695,862.00	13,163,086.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			13,163,086.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			13,163,086.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	373,324.00	400,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	850,000.00	900,000.00	5.9%
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			1,223,324.00	1,300,000.00	6.3%
TOTAL, REVENUES			1,223,324.00	1,300,000.00	6.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,176.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	640.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	764.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,580.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	196.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	461.00	0.00	-100.0%
Unemployment Insurance		3501-3502	6.00	0.00	-100.0%
Workers' Compensation		3601-3602	43.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	92.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,042.00	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	20.00	0.00	-100.0%
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	32,440.00	15,593.00	-51.9%
Professional/Consulting Services and Operating Expenditures		5800	67,024.00	0.00	-100.0%
Communications		5900	261.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,745.00	15,593.00	-84.4%
CAPITAL OUTLAY					
Land		6100	28,810.00	973,500.00	3279.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,523,403.00	13,387,425.00	778.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	49,371.00	59,568.00	20.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,601,584.00	14,420,493.00	800.4%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,704,951.00	14,436,086.00	746.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
Other Authorized Interfund Transfers Out		7619	51,149.00	27,000.00	-47.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,149.00	27,000.00	-47.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(51,149.00)	(27,000.00)	-47.2%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,223,324.00	1,300,000.00	6.3%
5) TOTAL REVENUES			1,223,324.00	1,300,000.00	6.3%
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		1,704,951.00	14,436,086.00	746.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,704,951.00	14,436,086.00	746.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(481,627.00)	(13,136,086.00)	2627.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,149.00	27,000.00	-47.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(51,149.00)	(27,000.00)	-47.2%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(532,776.00)	(13,163,086.00)	2370.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,695,862.00	13,163,086.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,695,862.00	13,163,086.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,695,862.00	13,163,086.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			13,163,086.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			13,163,086.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	34,414,303.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,414,303.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,543.00	0.00	-100.0%
3) Employee Benefits		3000-3999	60,242.00	0.00	-100.0%
4) Books and Supplies		4000-4999	712,279.00	704,823.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	2,422,893.00	4,658,786.00	92.3%
6) Capital Outlay		6000-6999	11,925,795.00	31,169,047.00	161.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,290,752.00	36,532,656.00	138.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,123,551.00	(36,532,656.00)	-291.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,787,622.00	36,604,257.00	94.8%
b) Transfers Out		7600-7629	18,526,749.00	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			260,873.00	36,604,257.00	13931.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,384,424.00	71,601.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(16,316,403.00)	3,068,021.00	-118.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(16,316,403.00)	3,068,021.00	-118.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(16,316,403.00)	3,068,021.00	-118.8%
2) Ending Balance, June 30 (E + F1e)			3,068,021.00	3,139,622.00	2.3%
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	0.00	0.00	0.0%
c) Undesignated Amount			3,068,021.00		
d) Unappropriated Amount				3,139,622.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	34,414,303.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,414,303.00	0.00	-100.0%
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			34,414,303.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	139,220.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	12,930.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	17,393.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			169,543.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,016.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	12,968.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	27,815.00	0.00	-100.0%
Unemployment Insurance		3501-3502	489.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,954.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,242.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	712,279.00	704,695.00	-1.1%
Noncapitalized Equipment		4400	0.00	128.00	New
TOTAL, BOOKS AND SUPPLIES			712,279.00	704,823.00	-1.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,357.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	611,518.00	1,304,270.00	113.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,660,018.00	3,163,880.00	90.6%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	190,636.00	27.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,422,893.00	4,658,786.00	92.3%
CAPITAL OUTLAY					
Land		6100	113,335.00	1,333,304.00	1076.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,156,341.00	28,896,887.00	159.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	656,119.00	938,856.00	43.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,925,795.00	31,169,047.00	161.4%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,290,752.00	36,532,656.00	138.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	18,787,622.00	36,604,257.00	94.8%
(a) TOTAL, INTERFUND TRANSFERS IN			18,787,622.00	36,604,257.00	94.8%
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	18,526,749.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,526,749.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			260,873.00	36,604,257.00	13931.4%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	34,414,303.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			34,414,303.00	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		15,290,752.00	36,532,656.00	138.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,290,752.00	36,532,656.00	138.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,123,551.00	(36,532,656.00)	-291.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,787,622.00	36,604,257.00	94.8%
b) Transfers Out		7600-7629	18,526,749.00	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			260,873.00	36,604,257.00	13931.4%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,384,424.00	71,601.00	-99.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(16,316,403.00)	3,068,021.00	-118.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(16,316,403.00)	3,068,021.00	-118.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(16,316,403.00)	3,068,021.00	-118.8%
2) Ending Balance, June 30 (E + F1e)			3,068,021.00	3,139,622.00	2.3%
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	0.00	0.00	0.0%
c) Undesignated Amount			3,068,021.00		
d) Unappropriated Amount				3,139,622.00	

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	57,481.00	100,000.00	74.0%
5) TOTAL REVENUES			57,481.00	100,000.00	74.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	236,092.00	460,023.00	94.8%
3) Employee Benefits		3000-3999	104,832.00	188,940.00	80.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,760.00	3,587.00	-80.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			359,684.00	652,550.00	81.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,203.00)	(552,550.00)	82.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,426,749.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	783,531.00	New
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			20,426,749.00	(783,531.00)	-103.8%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,124,546.00	(1,336,081.00)	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,619.00	22,747,165.00	767.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,619.00	22,747,165.00	767.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,619.00	22,747,165.00	767.3%
2) Ending Balance, June 30 (E + F1e)			22,747,165.00	21,411,084.00	-5.9%
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	0.00	0.00	0.0%
c) Undesignated Amount			22,747,165.00		
d) Unappropriated Amount				21,411,084.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	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	57,481.00	100,000.00	74.0%
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			57,481.00	100,000.00	74.0%
TOTAL, REVENUES			57,481.00	100,000.00	74.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	169,876.00	384,801.00	126.5%
Classified Supervisors' and Administrators' Salaries		2300	14,443.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	51,773.00	75,222.00	45.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			236,092.00	460,023.00	94.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,236.00	44,664.00	100.9%
OASDI/Medicare/Alternative		3301-3302	17,598.00	34,807.00	97.8%
Health and Welfare Benefits		3401-3402	37,790.00	66,540.00	76.1%
Unemployment Insurance		3501-3502	708.00	1,381.00	95.1%
Workers' Compensation		3601-3602	1,598.00	3,587.00	124.5%
OPEB, Allocated		3701-3702	24,378.00	22,180.00	-9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	15,231.00	New
Other Employee Benefits		3901-3902	524.00	550.00	5.0%
TOTAL, EMPLOYEE BENEFITS			104,832.00	188,940.00	80.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,913.00	3,587.00	87.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,847.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,760.00	3,587.00	-80.9%
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 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			359,684.00	652,550.00	81.4%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	20,426,749.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,426,749.00	0.00	-100.0%
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	783,531.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	783,531.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,426,749.00	(783,531.00)	-103.8%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	57,481.00	100,000.00	74.0%
5) TOTAL, REVENUES			57,481.00	100,000.00	74.0%
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		359,684.00	652,550.00	81.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			359,684.00	652,550.00	81.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(302,203.00)	(552,550.00)	82.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,426,749.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	783,531.00	New
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			20,426,749.00	(783,531.00)	-103.8%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,124,546.00	(1,336,081.00)	-106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,622,619.00	22,747,165.00	767.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,622,619.00	22,747,165.00	767.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,622,619.00	22,747,165.00	767.3%
2) Ending Balance, June 30 (E + F1e)			22,747,165.00	21,411,084.00	-5.9%
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	0.00	0.00	0.0%
c) Undesignated Amount			22,747,165.00		
d) Unappropriated Amount				21,411,084.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	325,634.00	649,467.00	99.4%
4) Other Local Revenue		8600-8799	11,764,635.00	30,075,486.00	155.6%
5) TOTAL, REVENUES			12,090,269.00	30,724,953.00	154.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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 Costs)		7100-7299, 7400-7499	23,079,255.00	23,082,015.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,079,255.00	23,082,015.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,988,986.00)	7,642,938.00	-169.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,988,986.00)	7,642,938.00	-169.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,116,083.00	12,127,097.00	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,116,083.00	12,127,097.00	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,116,083.00	12,127,097.00	-47.5%
2) Ending Balance, June 30 (E + F1e)			12,127,097.00	19,770,035.00	63.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			12,127,097.00		
d) Unappropriated Amount				19,770,035.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	325,634.00	649,467.00	99.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			325,634.00	649,467.00	99.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	10,191,938.00	26,088,656.00	156.0%
Unsecured Roll		8612	159,801.00	2,064,123.00	1191.7%
Prior Years' Taxes		8613	26,130.00	33,053.00	26.5%
Supplemental Taxes		8614	1,045,630.00	1,151,041.00	10.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	341,136.00	738,613.00	116.5%
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			11,764,635.00	30,075,486.00	155.6%
TOTAL, REVENUES			12,090,269.00	30,724,953.00	154.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,310,564.00	9,775,001.00	5.0%
Debt Service - Interest		7438	13,768,691.00	13,307,014.00	-3.4%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,079,255.00	23,082,015.00	0.0%
TOTAL, EXPENDITURES			23,079,255.00	23,082,015.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	325,634.00	649,467.00	99.4%
4) Other Local Revenue		8600-8799	11,764,635.00	30,075,486.00	155.6%
5) TOTAL, REVENUES			12,090,269.00	30,724,953.00	154.1%
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 7600-7699	23,079,255.00	23,082,015.00	0.0%
10) TOTAL, EXPENDITURES			23,079,255.00	23,082,015.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,988,986.00)	7,642,938.00	-169.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,988,986.00)	7,642,938.00	-169.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,116,083.00	12,127,097.00	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,116,083.00	12,127,097.00	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,116,083.00	12,127,097.00	-47.5%
2) Ending Balance, June 30 (E + F1e)			12,127,097.00	19,770,035.00	63.0%
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			12,127,097.00		
d) Unappropriated Amount				19,770,035.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	136,322.00	136,322.00	0.0%
4) Other Local Revenue		8600-8799	9,060,627.00	9,220,199.00	1.8%
5) TOTAL, REVENUES			9,196,949.00	9,356,521.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect 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)			9,196,949.00	9,356,521.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,273,894.00	10,558,656.00	-14.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,273,894.00)	(10,558,656.00)	-14.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,076,945.00)	(1,202,135.00)	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,058,916.00	2,981,971.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,058,916.00	2,981,971.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,058,916.00	2,981,971.00	-50.8%
2) Ending Balance, June 30 (E + F1e)			2,981,971.00	1,779,836.00	-40.3%
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	0.00	0.00	0.0%
c) Undesignated Amount			2,981,971.00		
d) Unappropriated Amount				1,779,836.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	136,322.00	136,322.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,322.00	136,322.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,206,579.00	5,387,963.00	3.5%
Unsecured Roll		8612	3,406,048.00	3,406,048.00	0.0%
Prior Years' Taxes		8613	10,489.00	10,489.00	0.0%
Supplemental Taxes		8614	309,742.00	309,742.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	127,769.00	105,957.00	-17.1%
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%
TOTAL, OTHER LOCAL REVENUE			9,060,627.00	9,220,199.00	1.8%
TOTAL, REVENUES			9,196,949.00	9,356,521.00	1.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	12,273,894.00	10,558,656.00	-14.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,273,894.00	10,558,656.00	-14.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(12,273,894.00)	(10,558,656.00)	-14.0%

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	136,322.00	136,322.00	0.0%
4) Other Local Revenue		8600-8799	9,060,627.00	9,220,199.00	1.8%
5) TOTAL, REVENUES			9,196,949.00	9,356,521.00	1.7%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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 - B10)			9,196,949.00	9,356,521.00	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,273,894.00	10,558,656.00	-14.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,273,894.00)	(10,558,656.00)	-14.0%

July 1 Budget (Single Adoption)
Tax Override Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,076,945.00)	(1,202,135.00)	-60.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,058,916.00	2,981,971.00	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,058,916.00	2,981,971.00	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,058,916.00	2,981,971.00	-50.8%
2) Ending Balance, June 30 (E + F1e)			2,981,971.00	1,779,836.00	-40.3%
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	0.00	0.00	0.0%
c) Undesignated Amount			2,981,971.00		
d) Unappropriated Amount				1,779,836.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	480,000.00	0.00	-100.0%
5) TOTAL REVENUES			480,000.00	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	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 Costs)		7100-7299, 7400-7499	10,373,894.00	10,558,656.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,373,894.00	10,558,656.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,893,894.00)	(10,558,656.00)	6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,373,894.00	10,558,656.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,373,894.00	10,558,656.00	1.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,526,426.00	10,006,426.00	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,526,426.00	10,006,426.00	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,426.00	10,006,426.00	5.0%
2) Ending Balance, June 30 (E + F1e)			10,006,426.00	10,006,426.00	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		9780	0.00	0.00	0.0%
c) Undesignated Amount			10,006,426.00		
d) Unappropriated Amount				10,006,426.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	480,000.00	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%
TOTAL, OTHER LOCAL REVENUE			480,000.00	0.00	-100.0%
TOTAL, REVENUES			480,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,373,894.00	10,558,656.00	1.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,373,894.00	10,558,656.00	1.8%
TOTAL, EXPENDITURES			10,373,894.00	10,558,656.00	1.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,373,894.00	10,558,656.00	1.8%
(a) TOTAL, INTERFUND TRANSFERS IN			10,373,894.00	10,558,656.00	1.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			10,373,894.00	10,558,656.00	1.8%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	480,000.00	0.00	-100.0%
5) TOTAL, REVENUES			480,000.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-76999	10,373,894.00	10,558,656.00	1.8%
10) TOTAL, EXPENDITURES			10,373,894.00	10,558,656.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,893,894.00)	(10,558,656.00)	6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,373,894.00	10,558,656.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,373,894.00	10,558,656.00	1.8%

July 1 Budget (Single Adoption)
Debt Service Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			480,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,526,426.00	10,006,426.00	5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,526,426.00	10,006,426.00	5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,526,426.00	10,006,426.00	5.0%
2) Ending Balance, June 30 (E + F1e)			10,006,426.00	10,006,426.00	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			10,006,426.00		
d) Unappropriated Amount				10,006,426.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,059,180.00	29,614,001.00	-1.5%
3) Other State Revenue		8300-8599	1,748,323.00	2,661,388.00	52.2%
4) Other Local Revenue		8600-8799	2,790,803.00	2,445,204.00	-12.4%
5) TOTAL REVENUES			34,598,306.00	34,720,593.00	0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,320,188.00	9,639,752.00	3.4%
3) Employee Benefits		3000-3999	6,358,030.00	6,484,188.00	2.0%
4) Books and Supplies		4000-4999	14,848,922.00	15,219,089.00	2.5%
5) Services and Other Operating Expenses		5000-5999	2,225,284.00	2,107,991.00	-5.3%
6) Depreciation		6000-6999	388,076.00	381,826.00	-1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,587,911.00	1,301,642.00	-18.0%
9) TOTAL EXPENSES			34,728,411.00	35,134,488.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,105.00)	(413,895.00)	218.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(130,105.00)	(413,895.00)	218.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,494,293.00	21,119,875.00	14.2%
b) Audit Adjustments		9793	2,755,687.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,249,980.00	21,119,875.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			21,249,980.00	21,119,875.00	-0.6%
2) Ending Net Assets, June 30 (E + F1e)			21,119,875.00	20,705,980.00	-2.0%
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	0.00	0.00	0.0%
c) Undesignated Amount			21,119,875.00		
d) Unappropriated Amount				20,705,980.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	30,059,180.00	29,614,001.00	-1.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,059,180.00	29,614,001.00	-1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,748,323.00	2,661,388.00	52.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,748,323.00	2,661,388.00	52.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,918,363.00	1,750,943.00	-8.7%
Interest		8660	538,153.00	544,261.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	334,287.00	150,000.00	-55.1%
TOTAL, OTHER LOCAL REVENUE			2,790,803.00	2,445,204.00	-12.4%
TOTAL, REVENUES			34,598,306.00	34,720,593.00	0.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	8,489,523.00	8,378,448.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	436,932.00	455,553.00	4.3%
Clerical, Technical and Office Salaries		2400	393,068.00	401,803.00	2.2%
Other Classified Salaries		2900	665.00	403,948.00	60644.1%
TOTAL, CLASSIFIED SALARIES			9,320,188.00	9,639,752.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	725,508.00	781,569.00	7.7%
OASDI/Medicare/Alternative		3301-3302	689,726.00	664,996.00	-3.6%
Health and Welfare Benefits		3401-3402	3,548,944.00	3,638,882.00	2.5%
Unemployment Insurance		3501-3502	30,101.00	27,483.00	-8.7%
Workers' Compensation		3601-3602	72,565.00	71,494.00	-1.5%
OPEB, Allocated		3701-3702	1,180,772.00	1,212,944.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	57,235.00	30,179.00	-47.3%
Other Employee Benefits		3901-3902	53,179.00	56,641.00	6.5%
TOTAL, EMPLOYEE BENEFITS			6,358,030.00	6,484,188.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,002,167.00	2,101,343.00	5.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	12,846,755.00	13,117,746.00	2.1%
TOTAL, BOOKS AND SUPPLIES			14,848,922.00	15,219,089.00	2.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,287.00	17,600.00	-24.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	82,059.00	71,494.00	-12.9%
Operations and Housekeeping Services		5500	323,964.00	417,214.00	28.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,219,087.00	1,170,219.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	437,007.00	350,464.00	-19.8%
Professional/Consulting Services and Operating Expenditures		5800	116,778.00	60,000.00	-48.6%
Communications		5900	23,102.00	21,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,225,284.00	2,107,991.00	-5.3%
DEPRECIATION					
Depreciation Expense		6900	388,076.00	381,826.00	-1.6%
TOTAL, DEPRECIATION			388,076.00	381,826.00	-1.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,587,911.00	1,301,642.00	-18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,587,911.00	1,301,642.00	-18.0%
TOTAL, EXPENSES			34,728,411.00	35,134,488.00	1.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,059,180.00	29,614,001.00	-1.5%
3) Other State Revenue		8300-8599	1,748,323.00	2,661,388.00	52.2%
4) Other Local Revenue		8600-8799	2,790,803.00	2,445,204.00	-12.4%
5) TOTAL REVENUES			34,598,306.00	34,720,593.00	0.4%
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		32,315,355.00	32,844,692.00	1.6%
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		113,605.00	189,114.00	66.5%
7) General Administration	7000-7999		1,587,911.00	1,301,642.00	-18.0%
8) Plant Services	8000-8999		711,540.00	799,040.00	12.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			34,728,411.00	35,134,488.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(130,105.00)	(413,895.00)	218.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(130,105.00)	(413,895.00)	218.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,494,293.00	21,119,875.00	14.2%
b) Audit Adjustments		9793	2,755,687.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,249,980.00	21,119,875.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			21,249,980.00	21,119,875.00	-0.6%
2) Ending Net Assets, June 30 (E + F1e)			21,119,875.00	20,705,980.00	-2.0%
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	0.00	0.00	0.0%
c) Undesignated Amount			21,119,875.00		
d) Unappropriated Amount				20,705,980.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	123,605,862.00	121,754,094.00	-1.5%
5) TOTAL, REVENUES			123,605,862.00	121,754,094.00	-1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102,989.00	102,990.00	0.0%
2) Classified Salaries		2000-2999	989,945.00	973,723.00	-1.6%
3) Employee Benefits		3000-3999	500,106.00	486,391.00	-2.7%
4) Books and Supplies		4000-4999	25,744.00	27,841.00	8.1%
5) Services and Other Operating Expenses		5000-5999	123,209,715.00	131,087,243.00	6.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			124,828,499.00	132,678,188.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,222,637.00)	(10,924,094.00)	793.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,222,637.00)	(10,924,094.00)	793.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,205,799.00	63,983,162.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,205,799.00	63,983,162.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,205,799.00	63,983,162.00	-1.9%
2) Ending Net Assets, June 30 (E + F1e)			63,983,162.00	53,059,068.00	-17.1%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			63,983,162.00		
d) Unappropriated Amount				53,059,068.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	2008-09 Estimated Actuals	2009-10 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 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,280,767.00	2,755,000.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	108,959,513.00	108,950,794.00	0.0%
All Other Fees and Contracts		8689	1,580,273.00	900,000.00	-43.0%
Other Local Revenue					
All Other Local Revenue		8699	9,785,309.00	9,148,300.00	-6.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,605,862.00	121,754,094.00	-1.5%
TOTAL, REVENUES			123,605,862.00	121,754,094.00	-1.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,989.00	102,990.00	0.0%
TOTAL, CERTIFICATED SALARIES			102,989.00	102,990.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,248.00	8,000.00	52.4%
Classified Supervisors' and Administrators' Salaries		2300	325,593.00	331,275.00	1.7%
Clerical, Technical and Office Salaries		2400	652,466.00	631,948.00	-3.1%
Other Classified Salaries		2900	6,638.00	2,500.00	-62.3%
TOTAL, CLASSIFIED SALARIES			989,945.00	973,723.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,509.00	8,497.00	-0.1%
PERS		3201-3202	89,661.00	89,918.00	0.3%
OASDI/Medicare/Alternative		3301-3302	72,898.00	70,065.00	-3.9%
Health and Welfare Benefits		3401-3402	208,347.00	204,740.00	-1.7%
Unemployment Insurance		3501-3502	3,266.00	3,085.00	-5.5%
Workers' Compensation		3601-3602	10,653.00	8,025.00	-24.7%
OPEB, Allocated		3701-3702	69,451.00	68,247.00	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,159.00	30,667.00	-10.2%
Other Employee Benefits		3901-3902	3,162.00	3,147.00	-0.5%
TOTAL, EMPLOYEE BENEFITS			500,106.00	486,391.00	-2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,744.00	27,841.00	8.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,744.00	27,841.00	8.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,896.00	23,396.00	38.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,268,373.00	1,420,025.00	12.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	68,092.00	132,217.00	94.2%
Professional/Consulting Services and Operating Expenditures		5800	121,816,064.00	129,472,505.00	6.3%
Communications		5900	40,290.00	39,100.00	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			123,209,715.00	131,087,243.00	6.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			124,828,499.00	132,678,188.00	6.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	123,605,862.00	121,754,094.00	-1.5%
5) TOTAL, REVENUES			123,605,862.00	121,754,094.00	-1.5%
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		124,828,499.00	132,678,188.00	6.3%
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			124,828,499.00	132,678,188.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,222,637.00)	(10,924,094.00)	793.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,222,637.00)	(10,924,094.00)	793.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	65,205,799.00	63,983,162.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,205,799.00	63,983,162.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			65,205,799.00	63,983,162.00	-1.9%
2) Ending Net Assets, June 30 (E + F1e)					
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	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	63,983,162.00		
d) Unappropriated Amount					
		9790		53,059,068.00	

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			47,275.78	47,019.00	47,019.00	46,956.29
a. Kindergarten	5,399.64	5,399.64				
b. Grades One through Three	16,289.83	16,289.83				
c. Grades Four through Six	15,508.57	15,508.57				
d. Grades Seven and Eight	10,038.93	10,038.93				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	11.36	11.36				
g. Community Day School	45.96	45.96				
2. Special Education						
a. Special Day Class	1,579.42	1,579.42	1,579.42	1,528.00	1,528.00	1,581.78
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.36	4.36	4.36	3.00	3.00	2.00
3. TOTAL, ELEMENTARY	48,878.07	48,878.07	48,859.56	48,550.00	48,550.00	48,540.07
HIGH SCHOOL						
4. General Education			18,344.68	18,011.00	18,011.00	18,344.68
a. Grades Nine through Twelve	17,728.45	17,728.45				
b. Continuation Education	607.20	607.20				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	9.03	9.03				
e. Community Day School						
5. Special Education						
a. Special Day Class	822.26	822.26	822.26	763.00	763.00	822.25
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	0.99	0.99	0.99	1.00	1.00	1.00
6. TOTAL, HIGH SCHOOL	19,167.93	19,167.93	19,167.93	18,775.00	18,775.00	19,167.93
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	55.39	55.39	55.39	53.39	10.39	53.39
b. High School						
8. Special Education						
a. Special Day Class - Elementary	120.60	120.60	120.60	120.60	120.60	120.60
b. Special Day Class - High School	3.00	3.00	3.00			
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	178.99	178.99	178.99	173.99	130.99	173.99
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	68,224.99	68,224.99	68,206.48	67,498.99	67,455.99	67,881.99
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 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	393.74	393.74	393.74	393.74	393.74	393.74
14. Adults Enrolled, State Apportioned	4,459.07	4,459.07	4,459.07	4,459.07	4,459.07	4,459.07
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	117.58	117.58	117.58	117.58	117.58	117.58
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	4,970.39	4,970.39	4,970.39	4,970.39	4,970.39	4,970.39
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	73,195.38	73,195.38	73,176.87	72,469.38	72,426.38	72,852.38
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	385,188.00	385,188.00	385,188.00	385,188.00	385,188.00	385,188.00
20. HIGH SCHOOL	860,271.00	860,271.00	860,271.00	860,271.00	860,271.00	860,271.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	1,245,459.00	1,245,459.00	1,245,459.00	1,245,459.00	1,245,459.00	1,245,459.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	90.82	90.82	90.82	90.82	90.82	90.82
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils 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) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,651.49	2,651.49	2,651.49	2,420.20	2,420.20	2,420.20
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)	2,651.49	2,651.49	2,651.49	2,420.20	2,420.20	2,420.20
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

ANNUAL BUDGET REPORT:
July 1, 2009 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: Education Center
Date: May 29th, 2009

Place: Education Center
Date: June 3rd, 2009
Time: 05:30 PM

Adoption Date: June 17th, 2009

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

Contact person for additional information on the budget reports:

Name: Jacquie Canfield

Telephone: 559-457-3907

Title: Fiscal Services Administrator

E-mail: Jacquie.Canfield@fresnounified.org

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 fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
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	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal 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 fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal 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 fiscal 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 resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
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-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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 fiscal 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 fiscal 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 fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) 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 EC 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:	\$ 35,790,105.00
Less: Amount of total liabilities reserved in budget:	\$ 24,103,640.00
Estimated accrued but unfunded liabilities:	\$ 11,686,465.00

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 17, 2009

For additional information on this certification, please contact:

Name: Jacque Canfield
Title: Fiscal Services Administrator
Telephone: 559-435-3907
E-mail: jacque.canfield@fresnounified.org

Current Expense Formula/Minimum Classroom Compensation

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	329,594,412.00	301	5,056,199.00	303	324,538,213.00	305	12,202,837.00		307	312,335,376.00	309
2000 - Classified Salaries	94,126,304.00	311	1,937,501.00	313	92,188,803.00	315	5,061,996.00		317	87,126,807.00	319
3000 - Employee Benefits (Excluding 3800)	143,100,906.00	321	25,377,378.00	323	117,723,528.00	325	5,155,280.00		327	112,568,248.00	329
4000 - Books, Supplies Equip Replace. (6500)	42,296,562.00	331	856,479.00	333	41,440,083.00	335	13,625,712.00		337	27,814,371.00	339
5000 - Services . . . & 7300 - Indirect Costs	52,248,461.00	341	1,946,227.00	343	50,302,234.00	345	11,649,460.00		347	38,652,774.00	349
TOTAL					626,192,861.00	365			TOTAL	578,497,576.00	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 EC 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 EC 41011.		1100	260,739,713.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	18,950,817.00 380
3. STRS.		3101 & 3102	20,603,386.00 382
4. PERS.		3201 & 3202	1,358,437.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,803,064.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	44,346,056.00 385
7. Unemployment Insurance.		3501 & 3502	892,324.00 390
8. Workers' Compensation Insurance.		3601 & 3602	2,416,973.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	123,254.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			354,234,024.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			4,393,767.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,949,830.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS			347,890,427.00 397
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 provisions of EC 41372.			60.14%
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.14%
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).	578,497,576.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

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	324,060,049.00	301	5,089,591.00	303	318,970,458.00	305	7,826,132.00		307	311,144,326.00	309
2000 - Classified Salaries	95,427,372.00	311	2,063,169.00	313	93,364,203.00	315	5,194,682.00		317	88,169,521.00	319
3000 - Employee Benefits (Excluding 3800)	143,508,170.00	321	25,062,023.00	323	118,446,147.00	325	4,141,869.00		327	114,304,278.00	329
4000 - Books, Supplies Equip Replace. (6500)	59,647,883.00	331	2,745,323.00	333	56,902,560.00	335	11,211,383.00		337	45,691,177.00	339
5000 - Services . . . & 7300 - Indirect Costs	55,923,085.00	341	1,149,762.00	343	54,773,323.00	345	9,749,853.00		347	45,023,470.00	349
TOTAL					642,456,691.00	365			TOTAL	604,332,772.00	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 EC 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 EC 41011		1100	256,311,612.00 375
2. Salaries of Instructional Aides Per EC 41011		2100	19,276,023.00 380
3. STRS		3101 & 3102	20,795,519.00 382
4. PERS		3201 & 3202	1,264,815.00 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	4,604,372.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	44,439,821.00 385
7. Unemployment Insurance		3501 & 3502	833,917.00 390
8. Workers' Compensation Insurance		3601 & 3602	2,131,935.00 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	167,604.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			349,825,618.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			4,541,392.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			263,862.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			345,020,364.00 397
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 provisions of EC 41372			57.09%
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.09%
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)	604,332,772.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	8,295,721.00		871,241.00	9,166,962.00
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)		8,295,721.00	0.00	871,241.00	9,166,962.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,277,236.00			6,277,236.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,967,640.00			1,967,640.00
4. Books and Supplies	4000-4999	0.00		871,241.00	871,241.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	50,845.00			50,845.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		8,295,721.00	0.00	871,241.00	9,166,962.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources						
	8010-8099	354,042,725.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,446.90	0.07%	6,451.41	2.30%	6,599.79
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		70,302.19	-0.57%	69,902.19	-0.57%	69,502.19
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		453,231,188.71	-0.50%	450,967,687.59	1.71%	458,699,858.54
d. Other Revenue Limit (Form RL, lines 6 thru 14)		5,502,627.00	0.07%	5,506,478.84	2.30%	5,633,127.85
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		458,733,815.71	-0.49%	456,474,166.43	1.72%	464,332,986.39
f. Deficit Factor (Form RL, line 16)		0.83000	0.00%	0.83000	0.00%	0.83000
g. Deficient Revenue Limit (Line A1e times line A1f, ID 0284)		380,749,067.04	-0.49%	378,873,558.14	1.72%	385,396,378.70
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(13,247,339.04)	0.07%	(13,256,612.18)	2.30%	(13,561,514.26)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(14,074,276.00)	0.07%	(14,084,127.99)	2.30%	(14,408,062.93)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		615,273.00	0.00%	615,273.00	0.00%	615,273.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		354,042,725.00	-0.54%	352,148,090.97	1.67%	358,042,074.51
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	73,821,628.00	0.00%	73,821,628.00	0.75%	74,373,628.00
4. Other Local Revenues	8600-8799	6,440,468.00	3.11%	6,640,468.00	0.00%	6,640,468.00
5. Other Financing Sources	8900-8999	(41,486,883.00)	10.30%	(45,758,345.00)	0.36%	(45,922,555.00)
6. Total (Sum lines A1k thru A5)		392,817,938.00	-1.52%	386,851,841.97	1.62%	393,133,615.51
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				214,481,969.00		223,435,680.00
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,979,241.00		1,500,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	214,481,969.00	4.17%	223,435,680.00	1.11%	225,910,150.00
2. Classified Salaries						
a. Base Salaries				47,565,204.00		50,599,079.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,784,814.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,565,204.00	6.38%	50,599,079.00	0.49%	50,848,140.00
3. Employee Benefits	3000-3999	88,774,097.00	8.34%	96,178,069.00	1.60%	97,712,820.00
4. Books and Supplies	4000-4999	7,787,771.00	7.74%	8,390,222.00	0.00%	8,390,222.00
5. Services and Other Operating Expenditures	5000-5999	29,203,466.00	0.62%	29,385,643.00	1.02%	29,685,643.00
6. Capital Outlay	6000-6999	2,463,631.00	-98.29%	42,057.00	0.00%	42,057.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,167,902.00	0.00%	1,167,902.00	0.00%	1,167,902.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,370,336.00)	-32.22%	(8,384,824.00)	-25.00%	(6,288,618.00)
9. Other Financing Uses	7600-7699	13,641,723.00	0.00%	13,641,723.00	0.00%	13,641,723.00
10. Other Adjustments (Explain in Section F below)				(14,000,000.00)		(26,000,000.00)
11. Total (Sum lines B1 thru B10)		392,715,427.00	1.97%	400,455,551.00	-1.33%	395,110,039.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		102,511.00		(13,603,709.03)		(1,976,423.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		46,569,835.00		46,672,346.00		33,068,636.97
2. Ending Fund Balance (Sum lines C and D1)						
		46,672,346.00		33,068,636.97		31,092,213.48
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	3,483,949.00		3,483,949.00		3,483,949.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	43,188,397.00		29,584,687.97		27,608,264.48
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		46,672,346.00		33,068,636.97		31,092,213.48

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	43,188,397.00		29,584,687.97		27,608,264.48
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		43,188,397.00		29,584,687.97		27,608,264.48

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d-The 2010/11 restores expenditures that were supported by the Stabilization funds in 2009/10. For 2010/11 and 2011/12, the projection removes expenses for teaching positions due to lower enrollment and assumes prioritizing restricted funds for appropriate expenditures. B2d-In 2010/11, restores expenditures that were supported by the Stabilization funds in 2009/10. B10- Assumes ongoing expenditure reductions of \$14 million in 2010/11 and an additional \$12 million in 2011/12.

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	14,074,276.00	0.07%	14,084,127.99	2.30%	14,408,062.93
2. Federal Revenues	8100-8299	127,197,975.00	-16.99%	105,591,000.00	-15.53%	89,193,414.00
3. Other State Revenues	8300-8599	94,923,543.00	-2.84%	92,223,543.00	2.30%	94,344,684.49
4. Other Local Revenues	8600-8799	12,906,784.00	0.00%	12,906,784.00	0.00%	12,906,784.00
5. Other Financing Sources	8900-8999	44,870,292.00	9.46%	49,114,754.00	0.33%	49,278,964.00
6. Total (Sum lines A1 thru A5)		293,972,870.00	-6.82%	273,920,208.99	-5.03%	260,131,909.42
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries						
				109,578,080.00		97,008,245.00
b. Step & Column Adjustment						
				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(12,799,241.00)		(6,432,110.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	109,578,080.00	-11.47%	97,008,245.00	-6.39%	90,805,541.00
2. Classified Salaries						
a. Base Salaries						
				47,862,168.00		45,381,087.00
b. Step & Column Adjustment						
				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(2,784,814.00)		(1,223,945.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,862,168.00	-5.18%	45,381,087.00	-2.03%	44,460,875.00
3. Employee Benefits	3000-3999	56,872,300.00	-7.19%	52,783,079.00	-4.08%	50,629,976.00
4. Books and Supplies	4000-4999	46,478,613.00	-1.30%	45,876,162.00	-6.40%	42,941,927.00
5. Services and Other Operating Expenditures	5000-5999	28,780,110.00	-6.14%	27,014,371.00	-10.68%	24,128,974.00
6. Capital Outlay	6000-6999	6,978,560.00	-30.00%	4,885,143.00	-59.06%	1,999,746.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,400,000.00	0.00%	1,400,000.00	0.00%	1,400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,309,845.00	-33.66%	6,839,455.75	-33.84%	4,524,730.81
9. Other Financing Uses	7600-7699	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
10. Other Adjustments (Explain in Section F below)				(10,700,000.00)		(4,100,000.00)
11. Total (Sum lines B1 thru B10)		311,616,085.00	-12.12%	273,843,951.75	-5.00%	260,148,178.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(17,643,215.00)		76,257.24		(16,269.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		17,643,215.00		0.00		76,257.24
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		76,257.24		59,987.85
3. Components of Ending Fund Balance						
a. Fund Balance Reserves						
	9710-9740	0.00				
b. Designated for Economic Uncertainties						
	9770	0.00				
c. Fund Balance Designations						
	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance						
	9790	0.00		76,257.24		59,987.85
e. Total Components of Ending Fund Balance						
		0.00		76,257.24		59,987.85
(Line D3e must agree with line D2)						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d-The 2010/11 removes expenditures that were supported by the Stabilization funds in 2009/10. B10-Assumes ongoing expenditure reductions of \$10.7 million in 2010/11 and an additional \$4.1 million in 2011/12.						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	368,117,001.00	-0.51%	366,232,218.96	1.70%	372,450,137.44
2. Federal Revenues	8100-8299	127,197,975.00	-16.99%	105,591,000.00	-15.53%	89,193,414.00
3. Other State Revenues	8300-8599	168,745,171.00	-1.60%	166,045,171.00	1.61%	168,718,312.49
4. Other Local Revenues	8600-8799	19,347,252.00	1.03%	19,547,252.00	0.00%	19,547,252.00
5. Other Financing Sources	8900-8999	3,383,409.00	-0.80%	3,356,409.00	0.00%	3,356,409.00
6. Total (Sum lines A1 thru A5)		686,790,808.00	-3.79%	660,772,050.96	-1.14%	653,265,524.93
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				324,060,049.00		320,443,925.00
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,820,000.00)		(4,932,110.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	324,060,049.00	-1.12%	320,443,925.00	-1.16%	316,715,691.00
2. Classified Salaries						
a. Base Salaries				95,427,372.00		95,980,166.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(1,223,945.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	95,427,372.00	0.58%	95,980,166.00	-0.70%	95,309,015.00
3. Employee Benefits	3000-3999	145,646,397.00	2.28%	148,961,148.00	-0.42%	148,342,796.00
4. Books and Supplies	4000-4999	54,266,384.00	0.00%	54,266,384.00	-5.41%	51,332,149.00
5. Services and Other Operating Expenditures	5000-5999	57,983,576.00	-2.73%	56,400,014.00	-4.58%	53,814,617.00
6. Capital Outlay	6000-6999	9,442,191.00	-47.82%	4,927,200.00	-58.56%	2,041,803.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,567,902.00	0.00%	2,567,902.00	0.00%	2,567,902.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,060,491.00)	-25.00%	(1,545,368.25)	14.14%	(1,763,887.19)
9. Other Financing Uses	7600-7699	16,998,132.00	0.00%	16,998,132.00	0.00%	16,998,132.00
10. Other Adjustments				(24,700,000.00)		(30,100,000.00)
11. Total (Sum lines B1 thru B10)		704,331,512.00	-4.26%	674,299,502.75	-2.82%	655,258,217.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(17,540,704.00)		(13,527,451.79)		(1,992,692.88)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		64,213,050.00		46,672,346.00		33,144,894.21
2. Ending Fund Balance (Sum lines C and D1)		46,672,346.00		33,144,894.21		31,152,201.33
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	3,483,949.00		3,483,949.00		3,483,949.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	43,188,397.00		29,660,945.21		27,668,252.33
e. Total Components of Ending Fund Balance		46,672,346.00		33,144,894.21		31,152,201.33
(Line D3e must agree with line D2)						

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	43,188,397.00		29,584,687.97		27,608,264.48
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		43,188,397.00		29,584,687.97		27,608,264.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.13%		4.39%		4.21%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		1,200,000.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		67,325.00		66,925.00		66,925.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		704,331,512.00		674,299,502.75		655,258,217.81
b. Less: Special Education Pass-through Funds (Line F1b2)		1,200,000.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		704,331,512.00		674,299,502.75		655,258,217.81
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,086,630.24		13,485,990.06		13,105,164.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,086,630.24		13,485,990.06		13,105,164.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,808.90	6,137.90
2. Inflation Increase	0041	329.00	309.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,137.90	6,446.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,137.90	6,446.90
b. Revenue Limit ADA	0033	70,857.97	70,302.19
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	434,919,134.06	453,231,188.71
6. Allowance for Necessary Small School	0489	0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	
8. Meals for Needy Pupils	0090	211,488.00	222,685.00
9. Special Revenue Limit Adjustments	0274	1,350,581.00	1,337,704.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,584,280.00)	(2,515,221.00)
13. Beginning Teacher Salary Incentive Funding	0552	1,401,959.00	1,427,017.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	439,467,442.06	458,733,815.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88450	0.83000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	388,708,952.50	380,749,067.04
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,302,476.00	1,316,191.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	2,264,086.00	2,318,576.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(961,610.00)	(1,002,385.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	387,747,342.50	379,746,682.04

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	40,469,701.00	49,495,876.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	227,765.00	227,765.00
28. Less: Charter Schools In-lieu Taxes	0595	1,989,856.00	2,291,318.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	38,707,610.00	47,432,323.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	15,791,540.00	14,359,185.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	333,248,192.50	317,955,174.04
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	711,141.00	700,918.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(711,141.00)	(700,918.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	332,537,051.50	317,254,256.04
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	332,537,051.50	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	1,341,698.00	1,263,432.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	2,175,986.00	1,981,702.00
48. Apprenticeship Funding	9006/0570	615,143.00	587,835.00
49. Community Day School Additional Funding	9007	187,996.00	178,087.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,248,829.00)	0.00	(2,551,590.00)				
Other Sources/Uses Detail					8,407,558.00	3,356,409.00		
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	159,555.00	0.00	636,717.00	0.00				
Other Sources/Uses Detail					0.00	5,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	139,476.00	0.00	325,962.00	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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	752,240.00	0.00						
Other Sources/Uses Detail					3,356,409.00	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					0.00	0.00		
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	0.00	0.00				
Other Sources/Uses Detail						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	0.00	0.00						
Other Sources/Uses Detail					900,488.00	23,044,519.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	32,440.00	0.00						
Other Sources/Uses Detail					0.00	51,149.00		
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	1,660,018.00	0.00						
Other Sources/Uses Detail					18,787,622.00	18,526,749.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,426,749.00	0.00		
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	12,273,894.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,373,894.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	437,007.00	0.00	1,587,911.00	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

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	68,092.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					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			
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	3,248,829.00	(3,248,829.00)	2,551,590.00	(2,551,590.00)	62,252,720.00	62,252,720.00	0.00	0.00

July 1 Budget (Single Adoption)
2009-10 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,184,318.00)	0.00	(2,060,491.00)				
Other Sources/Uses Detail					3,383,409.00	16,998,132.00		
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	204,000.00	0.00	466,922.00	0.00				
Other Sources/Uses Detail					10,964,466.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	33,200.00	0.00	301,927.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	284,964.00	0.00						
Other Sources/Uses Detail					6,958,656.00	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	0.00		
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	0.00	0.00				
Other Sources/Uses Detail						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	0.00	0.00						
Other Sources/Uses Detail					0.00	40,102,135.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	15,593.00	0.00						
Other Sources/Uses Detail					0.00	27,000.00		
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	3,163,880.00	0.00						
Other Sources/Uses Detail					36,604,257.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	783,531.00		
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	10,558,656.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					10,558,656.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	350,464.00	0.00	1,301,642.00	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								

July 1 Budget (Single Adoption)
2009-10 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	132,217.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	4,184,318.00	(4,184,318.00)	2,060,491.00	(2,060,491.00)	68,469,454.00	68,469,454.00		

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 fiscal year OR in 2) two or more of the previous three fiscal 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 (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	72,569.06	72,373.92	0.3%	Met
Second Prior Year (2007-08)	72,204.89	72,276.94	N/A	Met
First Prior Year (2008-09)	70,925.48	70,857.97	0.1%	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	70,302.19			

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 fiscal year OR in 2) two or more of the previous three fiscal 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 (2006-07)	75,354	75,150	0.3%	Met
Second Prior Year (2007-08)	73,354	72,875	0.7%	Met
First Prior Year (2008-09)	71,273	73,261	N/A	Met
Budget Year (2009-10)	72,376			

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

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 from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment 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 (2006-07)	69,868	75,150	93.0%
Second Prior Year (2007-08)	67,888	72,875	93.2%
First Prior Year (2008-09)	68,046	73,261	92.9%
		Historical Average Ratio:	93.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	93.5%

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 (2009-10)	67,325	72,376	93.0%	Met
1st Subsequent Year (2010-11)	66,925	72,376	92.5%	Met
2nd Subsequent Year (2011-12)	66,925	72,376	92.5%	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 from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

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

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

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. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,137.90	6,446.90	6,451.41	6,599.79
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88450	0.83000	0.83000	0.83000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,428.97	5,350.93	5,354.67	5,477.83
d. Prior Year Funded BRL per ADA		5,428.97	5,350.93	5,354.67
e. Difference (Step 1c minus Step 1d)		(78.04)	3.74	123.16
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-1.44%	0.07%	2.30%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	70,857.97	70,302.19	69,902.19	69,502.19
b. Prior Year Revenue Limit (Funded) ADA		70,857.97	70,302.19	69,902.19
c. Difference (Step 2a minus Step 2b)		(555.78)	(400.00)	(400.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.78%	-0.57%	-0.57%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-2.22%	-0.50%	1.73%
Revenue Limit Standard (Step 3, plus/minus 1%):		-3.22% to -1.22%	-1.50% to .50%	.73% to 2.73%

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 (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	40,697,466.00	49,723,641.00	49,723,641.00	49,723,641.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 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 (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	373,234,518.00	366,977,897.00	365,266,810.96	373,437,749.00
District's Projected Change in Revenue Limit:		-1.68%	-0.47%	2.24%
Revenue Limit Standard:		-3.22% to -1.22%	-1.50% to .50%	.73% to 2.73%
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 unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	358,335,357.70	386,097,900.80	92.8%
Second Prior Year (2007-08)	380,789,915.90	408,941,307.34	93.1%
First Prior Year (2008-09)	362,485,158.00	392,151,409.00	92.4%
	Historical Average Ratio:		92.8%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted 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 - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted 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 (2009-10)	350,821,270.00	379,073,704.00	92.5%	Met
1st Subsequent Year (2010-11)	370,212,828.00	386,813,828.00	95.7%	Met
2nd Subsequent Year (2011-12)	374,471,110.00	381,468,316.00	98.2%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district has determined that ongoing reductions of \$14 million in 2010/11 and \$12 million in 2011/12 will be needed but has not yet identified what objects the reductions will be made.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-2.22%	-0.50%	1.73%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.22% to 7.78%	-10.50% to 9.50%	-8.27% to 11.73%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.22% to 2.78%	-5.50% to 4.50%	-3.27% to 6.73%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	96,293,921.00		
Budget Year (2009-10)	127,197,975.00	32.09%	Yes
1st Subsequent Year (2010-11)	105,591,000.00	-16.99%	Yes
2nd Subsequent Year (2011-12)	89,193,414.00	-15.53%	Yes

Explanation:
(required if Yes)

The economic stabilization will be utilized in 2009/10 in addition Title I funds will be used over the next three years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	161,902,320.00		
Budget Year (2009-10)	168,745,171.00	4.23%	Yes
1st Subsequent Year (2010-11)	166,045,171.00	-1.60%	No
2nd Subsequent Year (2011-12)	168,718,312.49	1.61%	No

Explanation:
(required if Yes)

The 2009/10 budget assumes more carryover funds are spent.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	15,137,153.00		
Budget Year (2009-10)	19,347,252.00	27.81%	Yes
1st Subsequent Year (2010-11)	19,547,252.00	1.03%	No
2nd Subsequent Year (2011-12)	19,547,252.00	0.00%	No

Explanation:
(required if Yes)

One time local grant received for purchase of buses.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	41,968,801.00		
Budget Year (2009-10)	54,266,384.00	29.30%	Yes
1st Subsequent Year (2010-11)	54,266,384.00	0.00%	No
2nd Subsequent Year (2011-12)	51,332,149.00	-5.41%	Yes

Explanation:
(required if Yes)

The District utilizes the supply line as a placeholder when developing some budgets.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2008-09)	54,800,051.00		
Budget Year (2009-10)	57,983,576.00	5.81%	Yes
1st Subsequent Year (2010-11)	56,400,014.00	-2.73%	No
2nd Subsequent Year (2011-12)	53,814,617.00	-4.58%	Yes

Explanation:
(required if Yes)

The District utilizes the services line as a placeholder when developing some budgets.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2008-09)	273,333,394.00		
Budget Year (2009-10)	315,290,398.00	15.35%	Not Met
1st Subsequent Year (2010-11)	291,183,423.00	-7.65%	Met
2nd Subsequent Year (2011-12)	277,458,978.49	-4.71%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2008-09)	96,768,852.00		
Budget Year (2009-10)	112,249,960.00	16.00%	Not Met
1st Subsequent Year (2010-11)	110,666,398.00	-1.41%	Met
2nd Subsequent Year (2011-12)	105,146,766.00	-4.99%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. 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 operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The economic stabilization will be utilized in 2009/10 in addition Title I funds will be used over the next three years.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The 2009/10 budget assumes more carryover funds are spent.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

One time local grant received for purchase of buses.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. 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 operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The District utilizes the supply line as a placeholder when developing some budgets.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The District utilizes the services line as a placeholder when developing some budgets.

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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)
- c. Net Budgeted Expenditures and Other Financing Uses

	704,331,512.00			
		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	704,331,512.00	7,043,315.12	21,276,546.00	Met

¹ 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 1996)
- 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)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	33,487,839.66	41,074,374.33	39,522,937.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	33,487,839.66	41,074,374.33	39,522,937.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	651,292,839.77	704,312,942.55	677,136,486.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,831,202.75	1,374,066.52	1,002,481.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	649,461,637.02	702,938,876.03	676,134,005.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	5.2%	5.8%	5.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.9%	1.9%

¹Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	36,159,461.97	386,097,900.80	N/A	Met
Second Prior Year (2007-08)	(10,348,116.47)	409,141,307.34	2.5%	Not Met
First Prior Year (2008-09)	(8,820,295.00)	392,151,409.00	2.2%	Not Met
Budget Year (2009-10) (Information only)	102,511.00	392,715,427.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District is using a phased in approach for the reduction. The includes utilizing the reserve in 2007/08 and 2008/09.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than 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 (2006-07)	29,599,440.00	29,578,784.08	0.1%	Met
Second Prior Year (2007-08)	64,717,051.00	65,738,246.05	N/A	Met
First Prior Year (2008-09)	50,414,230.00	55,390,130.00	N/A	Met
Budget Year (2009-10) (Information only)	46,569,835.00			

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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$58,000 (greater of)	0	to 300
4% or \$58,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	67,325	66,925	66,925
District's Reserve Standard Percentage Level:	2%	2%	2%

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, F1b1, and F1b2):

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	1,200,000.00		

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	704,331,512.00	674,299,502.75	655,258,217.81
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	704,331,512.00	674,299,502.75	655,258,217.81
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,086,630.24	13,485,990.06	13,105,164.36
6. Reserve Standard - by Amount (\$58,000 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)	14,086,630.24	13,485,990.06	13,105,164.36

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.

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)
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)
6. District's Budgeted Reserves Amount (Lines C1 thru C5)
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	43,188,397.00		
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	29,584,687.97	27,608,264.48
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	43,188,397.00	29,584,687.97	27,608,264.48
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	6.13%	4.39%	4.21%
District's Reserve Standard (Section 10B, Line 7):	14,086,630.24	13,485,990.06	13,105,164.36
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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?

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?

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 fiscal years:

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?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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 unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. 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 the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. 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 Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(42,441,963.00)			
Budget Year (2009-10)	(44,529,885.00)	2,087,922.00	4.9%	Met
1st Subsequent Year (2010-11)	(42,742,243.00)	(1,787,642.00)	-4.0%	Met
2nd Subsequent Year (2011-12)	(42,906,553.00)	164,310.00	0.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	13,728,937.00			
Budget Year (2009-10)	3,016,002.00	(10,712,935.00)	-78.0%	Not Met
1st Subsequent Year (2010-11)		(3,016,002.00)	-100.0%	Not Met
2nd Subsequent Year (2011-12)		0.00	0.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	0.00			
Budget Year (2009-10)	0.00	0.00	0.0%	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? No

* 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 the standard 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 the standard 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)

Due to flexibility in State resources 2008/09 has transfers into the unrestricted general fund

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Child Development Fund	State portables	182,195
Certificates of Participation	5	Debt Service Fund	COPS	30,660,000
General Obligation Bonds	19			255,653,742
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
QZAB	2	Unrestricted General Fund	CART - 4,820,177	2,082,693

Type of Commitment (continued)	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	92,289	92,289	44,953	44,953
Certificates of Participation	10,715,392	11,466,159	11,570,693	10,954,942
General Obligation Bonds	23,803,967	23,861,621	23,886,940	25,248,312
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
QZAB	760,219	802,177	846,520	893,395
Total Annual Payments:	35,371,867	36,222,246	36,349,106	37,141,602
Has total annual payment increased over prior year (2008-09)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The COP and GO Bonds are supported by property tax revenue.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, 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 except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

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 criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

All retirees have monthly payments to the retirement reserve, have co-pays and deductibles

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	<input type="text"/>	<input type="text"/>

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

d. If based on an actuarial valuation, indicate the date of the OPEB valuation

5. OPEB Contributions

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	66,913,974.00	66,913,974.00	66,913,974.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,228,314.00	25,017,361.00	2,501,361.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	25,228,314.00	25,017,361.00	25,017,361.00
d. Number of retirees receiving OPEB benefits	3,560	3,660	3,760

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

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 operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers Compensation and Liability supported by percentage of payroll. Actuarial's are done yearly. Defined Benefits program is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. Each year an actuarial is done to determine the employer payroll percentage. The Liability and Defined Benefits program are 100% funded. The Workers Compensation program is funded at approximately 70%.

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

37,320,309.00
11,686,465.00

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. Required contribution (funding) for self-insurance programs	7,456,830.00	7,456,830.00	7,456,830.00
b. Amount contributed (funded) for self-insurance programs	7,456,830.00	7,456,830.00	7,456,830.00

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; and 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 fiscal 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) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,370.0	4,109.8	4,109.8	4,109.8

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?

No

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

3,029,903

7. Amount included for any tentative salary increases

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
55,512,972	55,512,972	55,512,972
85%	85%	85%
0.0%	0.0%	0.0%

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
865,368	865,368	865,368
0.0%	0.0%	0.0%

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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.):

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) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	2,275.0	2,455.0	2,455.0	2,455.0

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<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

7. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
32,187,851	32,187,751	32,187,751
85%	85%	85%
0.0%	0.0%	0.0%

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:

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
313,000	313,000	313,000
0.0%	0.0%	0.0%

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

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) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	665.0	615.4	615.4	615.4

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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")			

Negotiations Not Settled

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

459,593

4. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Amount included for any tentative salary increases	0	0	0

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	8,465,341	8,465,341	8,465,341
Percent of H&W cost paid by employer	85%	85%	85%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	321,325	321,325	321,325
Percent change in step & column over prior year			

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

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 fiscal year and budget year? (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 fiscal year 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 funded 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)

End of School District Budget Criteria and Standards Review

**ACEL-Fresno
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010**

Charter Name: ACEL-Fresno

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Dave Childers
Print Name

Signature

Principal
Title

1-May-09
Date

PREPARER'S INFORMATION:

Janelle Utheim
Print Name

Signature

Business Manager
Title

May 1, 2009
Date

559-855-3662 ext 108
Telephone Number

jutheim@sierra.k12.ca.us
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	481,712.00	481,712.00	0.00	481,712.00	0.00	0.00%
2) Federal Revenues	8100-8299	29,696.00	29,696.00	0.00	29,696.00	0.00	0.00%
3) Other State Revenues	8300-8599	131,724.00	131,724.00	0.00	131,724.00	0.00	0.00%
4) Other Local Revenues	8600-8799	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00%
5) TOTAL REVENUES		743,132.00	743,132.00	0.00	743,132.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	226,887.00	226,887.00	0.00	226,887.00	0.00	0.00%
2) Classified Salaries	2000-2999	23,671.00	23,671.00	0.00	23,671.00	0.00	0.00%
3) Employee Benefits	3000-3999	90,294.00	90,294.00	0.00	90,294.00	0.00	0.00%
4) Books and Supplies	4000-4999	49,150.00	49,150.00	0.00	49,150.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	169,147.00	169,147.00	0.00	169,147.00	0.00	0.00%
6) Capital Outlay	6000-6599	111,600.00	111,600.00	0.00	111,600.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	16,800.00	16,800.00	0.00	16,800.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		687,549.00	687,549.00	0.00	687,549.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		55,583.00	55,583.00	0.00	55,583.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		55,583.00	55,583.00	0.00	55,583.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		55,583.00	55,583.00		55,583.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	481,712.00	481,712.00		481,712.00	0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	113,845.00	113,845.00		113,845.00	0.00	0.00%
4) Other Local Revenues	8600-8799	100,000.00	100,000.00		100,000.00	0.00	0.00%
5) TOTAL REVENUES		695,557.00	695,557.00	0.00	695,557.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	226,887.00	226,887.00		226,887.00	0.00	0.00%
2) Classified Salaries	2000-2999	23,671.00	23,671.00		23,671.00	0.00	0.00%
3) Employee Benefits	3000-3999	90,294.00	90,294.00		90,294.00	0.00	0.00%
4) Books and Supplies	4000-4999	49,150.00	49,150.00		49,150.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	121,572.00	121,572.00		121,572.00	0.00	0.00%
6) Capital Outlay	6000-6599	111,600.00	111,600.00		111,600.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	16,800.00	16,800.00		16,800.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		639,974.00	639,974.00	0.00	639,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		55,583.00	55,583.00	0.00	55,583.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		55,583.00	55,583.00	0.00	55,583.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		55,583.00	55,583.00		55,583.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	29,696.00	29,696.00		29,696.00	0.00	0.00%
3) Other State Revenues	8300-8599	17,879.00	17,879.00		17,879.00	0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		47,575.00	47,575.00	0.00	47,575.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999	47,575.00	47,575.00		47,575.00	0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		47,575.00	47,575.00	0.00	47,575.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	73.60	73.60	73.60	73.60	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	73.60	73.60	73.60	73.60	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	73.60	73.60	73.60	73.60	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	0.00	55,058.83	5,117.66	143,097.99	96,271.32	67,323.65
B. RECEIPTS						
Revenue Limit						
Property Tax						
State Aid			202,319.00			
Other						
Federal Revenues						
Other State Revenues			12,488.00		17,879.00	
Other Local Revenues	100,000.00					
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	100,000.00	0.00	214,807.00	0.00	17,879.00	0.00
C. DISBURSEMENTS						
Certificated Salaries	7,416.67	7,416.67	21,205.37	21,205.37	21,205.37	21,205.37
Classified Salaries	0.00	0.00	2,367.10	2,367.10	2,367.10	2,367.10
Employee Benefits	7,524.50	7,524.50	7,524.50	7,524.50	7,524.50	7,524.50
Supplies and Services	20,000.00	20,000.00	15,729.70	15,729.70	15,729.70	15,729.70
Capital Outlays	10,000.00	15,000.00	30,000.00			
Other Outgo						
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/Non Expenditures						
TOTAL DISBURSEMENTS	44,941.17	49,941.17	76,826.67	46,826.67	46,826.67	46,826.67
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable						
Accounts Payable						
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	55,058.83	(49,941.17)	137,980.33	(46,826.67)	(28,947.67)	(46,826.67)
F. ENDING CASH (A + E)	55,058.83	5,117.66	143,097.99	96,271.32	67,323.65	20,496.98
G. ENDING CASH, PLUS ACCRUALS						

ACTUALS THRU MONTH OF (Enter Month Name)	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH		20,496.98	82,108.31	93,944.64	76,423.97	58,903.30	59,426.63		
B. RECEIPTS									
Revenue Limit	9110								
Property Tax	8020-8079								0.00
State Aid	8010-8019	90,947.00	55,252.00	27,602.00	27,602.00	33,768.00		44,222.00	481,712.00
Other	8080-8099								0.00
Federal Revenues	8100-8299	11,878.00				11,878.00		5,940.00	29,696.00
Other State Revenues	8300-8599	5,613.00	3,411.00	1,704.00	1,704.00	1,704.00		87,221.00	131,724.00
Other Local Revenues	8600-8799								100,000.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		108,438.00	58,663.00	29,306.00	29,306.00	47,350.00	0.00	137,383.00	743,132.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,205.37	21,205.37	21,205.37	21,205.37	21,205.37	21,205.33		226,867.00
Classified Salaries	2000-2999	2,367.10	2,367.10	2,367.10	2,367.10	2,367.10	2,367.10		23,671.00
Employee Benefits	3000-3999	7,524.50	7,524.50	7,524.50	7,524.50	7,524.50	7,524.50		90,294.00
Supplies and Services	4000-5999	15,729.70	15,729.70	15,729.70	15,729.70	15,729.70	15,729.70	21,000.00	218,297.00
Capital Outlays	6000-6999							56,600.00	111,600.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		46,826.67	46,826.67	46,826.67	46,826.67	46,826.67	46,826.63	77,600.00	670,749.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		61,611.33	11,836.33	(17,520.67)	(17,520.67)	523.33	(46,826.63)	59,783.00	72,383.00
F. ENDING CASH (A + E)		82,108.31	93,944.64	76,423.97	58,903.30	59,426.63	12,600.00		
G. ENDING CASH, PLUS ACCRUALS									72,383.00

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>73.60</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>73.60</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	<u>3</u>	<u>1</u>
b. Enter the number of FTEs from the original adopted report.	<u>3</u>	<u>1</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>No</u>	<u>No</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

- | | | |
|--|-------|-------|
| 1. Total cost of the salary settlement. | _____ | _____ |
| 2. Amount of salary settlement included in the budget. | _____ | _____ |
| 3. Period of agreement. | _____ | _____ |
| 4. Is salary increase on-going or a one-time bonus? | _____ | _____ |

e. If negotiations have not been settled:

- | | | |
|---|-----------|-----------|
| 1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA) | <u>No</u> | <u>No</u> |
| 2. If yes, how much for each of the following: | | |
| a. Salaries | _____ | _____ |
| b. Health and Welfare Benefits | _____ | _____ |
| 3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars. | _____ | _____ |

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

No other funds

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? No retirees

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	<u> </u>	<u> </u>	<u> </u>
Total Annual Cost	<u> </u>	<u> </u>	<u> </u>
Annual Charter School Contribution	<u> </u>	<u> </u>	<u> </u>
Annual Retiree Contribution	<u> </u>	<u> </u>	<u> </u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit?

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

ACEL-FRESNO 5 YEAR BUDGET 08-09 THRU 12-13

	Current Year				
	Year	Year 2	Year 3	Year 4	Year 5
Assumptions					
Revenue Growth		-0.97%	0.70%	2.30%	2.50%
State & local government price deflator (COLA)		-0.97%	0.70%	2.30%	2.50%
Number of additional students		80	70	70	70
Number of additional staff		3	3	3	3
REVENUES					
Base state and local aid	\$ -	\$ 481,712	\$ 909,558	\$ 1,364,581	\$ 1,843,855
State categorical funding	-	131,724	247,834	367,417	490,081
Federal categorical funding	-	29,696	55,680	81,664	107,648
Grants and fundraising	250,000	100,000	-	-	-
Total Revenues	\$ 250,000	\$ 743,132	\$ 1,213,072	\$ 1,813,662	\$ 2,441,584
EXPENDITURES					
Salaries					
Principal	\$ 39,168	\$ 89,000	\$ 89,623	\$ 91,684	\$ 93,976
Teachers	-	137,887	277,331	436,203	596,145
Guidance Instructional Specialist	-	-	60,000	61,380	62,915
Instructional aides	-	-	16,000	32,736	50,332
Secretary	21,667	23,671	23,837	24,385	24,995
Benefits					
Retirement	3,231	21,800	40,410	56,052	71,933
Health	4,269	60,000	96,000	132,000	168,000
FICA	-	5,185	9,472	13,247	17,118
Other	3,051	3,309	6,068	8,403	10,769
Books and Supplies					
Texts and instructional materials	-	35,000	65,625	96,250	126,875
Other books	-	4,000	7,500	11,000	14,500
Software	-	-	-	-	-
Classroom paper and supplies	-	5,150	9,656	14,163	18,669
Office supplies	1,000	5,000	9,375	13,750	18,125
	0	-	-	-	-
Services and Contracts					
Business Services (3% of Block Grants)	9,167	15,441	28,972	43,463	58,725
Consultants	12,000	10,000	-	-	-
Copier lease	-	4,800	4,834	9,778	10,023
Dues and memberships	1,125	1,000	1,000	1,000	1,000
Internet service provider	1,510	5,270	5,307	5,429	5,565

Legal												
Liability & property insurance	2,000	1,000	1,875	2,750	3,625							
Marketing/advertising	2,000	2,500	4,688	6,875	9,063							
Other Professional services	25,000	2,500	2,500	2,500	2,500							
Special Ed encroachment	50,000	41,136	41,424	42,377	43,436							
Printing	-	16,800	31,500	46,200	60,900							
Travel & conferences, board retreat	812	3,600	6,750	9,900	13,050							
	16,000	8,000	15,000	22,000	29,000							
Facilities and Capital												
Computer equipment												
Furniture	35,000	-	70,000	70,000	70,000							
Improvement of site	8,000	62,600	15,000	15,000	15,000							
Other Equipment	2,500	49,000	5,000	5,000	5,000							
Rent/lease/mortgage	6,000	1,900	1,500	1,500	1,500							
	6,500	72,000	136,000	198,000	261,000							
Total Expenditures	\$ 250,000	\$ 687,549	\$ 1,081,247	\$ 1,473,025	\$ 1,863,737							
Surplus (Deficit)	\$ -	\$ 55,583	\$ 131,825	\$ 340,636	\$ 577,847							

FRESNO PREP ACADEMY
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010

Charter Name: FRESNO PREP ACADEMY

Chartering Authority: FRESNO UNIFIED SCHOOL DISTRICT

Reporting Period	
Preliminary Budget	<input checked="" type="radio"/> July 1
First Interim	<input type="radio"/> October 31 (Due December 15)
Second Interim	<input type="radio"/> January 31 (Due March 15)
Third Interim	<input type="radio"/> April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

EARL C. VICKERS
Print Name

EXECUTIVE DIRECTOR
Title

Earl C. Vickers
Signature

4.21.09
Date

PREPARER'S INFORMATION:

YOLANDA HAUSCHEL
Print Name

FISCAL DIRECTOR
Title

559-224-9225
Telephone Number

Yolanda J. Hauschel
Signature

4.21.09
Date

mylromero@yahoo.com
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	654,666.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	90,000.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	46,288.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	78,374.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		869,328.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	370,901.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	142,950.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	159,000.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	1,288.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	159,189.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	1,000.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	35,000.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		869,328.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	450,000.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1c + F1b)		450,000.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		450,000.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		450,000.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	654,666.00				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	45,000.00				0.00	0.00%
4) Other Local Revenues	8600-8799	76,374.00				0.00	0.00%
5) TOTAL REVENUES		778,040.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	280,901.00				0.00	0.00%
2) Classified Salaries	2000-2999	142,950.00				0.00	0.00%
3) Employee Benefits	3000-3999	159,000.00				0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	159,189.00				0.00	0.00%
6) Capital Outlay	6000-6599	1,000.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	35,000.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		778,040.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	450,000.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		450,000.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		450,000.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		450,000.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	90,000.00				0.00	0.00%
3) Other State Revenues	8300-8599	1,288.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		91,288.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	90,000.00				0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999	1,288.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		91,288.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers in	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study		106.00	106.00	106.00	0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	106.00	106.00	106.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	106.00	106.00	106.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School		7,500.00	7,500.00	7,500.00	0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	7,500.00	7,500.00	7,500.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

ACTUALS THRU MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	220,000.00	235,100.08	248,858.16	232,969.74	235,459.32	246,964.40
B. RECEIPTS							
Revenue Limit	8020-8079						
Property Tax	8010-8019	84,544.00	83,202.00	54,555.50	26,126.00	6,531.00	6,531.00
State Aid	8080-8099						54,555.50
Other	8100-8299						36,000.00
Federal Revenues	8300-8599					23,144.00	
Other State Revenues	8600-8799						
Other Local Revenues	8910-8929						
Interfund Transfers In	8931-8979						
All Other Financing Sources							
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		84,544.00	83,202.00	54,555.50	80,681.50	84,230.50	97,086.50
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	30,908.42	30,908.42	30,908.42	30,908.42	30,908.42	30,908.42
Classified Salaries	2000-2999	11,912.50	11,912.50	11,912.50	11,912.50	11,912.50	11,912.50
Employee Benefits	3000-3999	13,250.00	13,250.00	13,250.00	13,250.00	13,250.00	13,250.00
Supplies and Services	4000-5999	13,373.00	13,373.00	13,373.00	13,373.00	13,373.00	13,373.00
Capital Outlays	6000-6599			1,000.00			
Other Outgo	7000-7499				8,748.00	3,281.50	3,281.50
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/Non Expenditures							
TOTAL DISBURSEMENTS		69,443.92	69,443.92	70,443.92	78,191.92	72,725.42	72,725.42
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		15,100.08	13,758.08	(15,888.42)	2,489.58	11,505.08	24,361.08
F. ENDING CASH (A + E)		235,100.08	248,858.16	232,969.74	235,459.32	246,964.40	271,325.48
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THRU MONTH OF (Enter Month Name):		January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH		271,325.48	259,686.56	248,047.64	259,552.72	283,913.80	272,274.40		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	6,531.00	6,531.00	6,531.00	6,531.00	6,531.00	6,531.00		78,374.00
State Aid	8010-8019	54,555.50	54,555.50	54,555.50	54,555.50	54,555.50	54,555.50		713,300.00
Other	8080-8099								0.00
Federal Revenues	8100-8299				36,000.00		18,000.00		90,000.00
Other State Revenues	8300-8599			23,144.00					46,288.00
Other Local Revenues	8600-8799								0.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		61,086.50	61,086.50	84,230.50	97,086.50	61,086.00	79,086.00	0.00	927,962.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	30,908.42	30,908.42	30,908.42	30,908.42	30,908.40	30,908.40		370,901.00
Classified Salaries	2000-2999	11,912.50	11,912.50	11,912.50	11,912.50	11,912.50	11,912.50		142,950.00
Employee Benefits	3000-3999	13,250.00	13,250.00	13,250.00	13,250.00	13,250.00	13,250.00		159,000.00
Supplies and Services	4000-5999	13,373.00	13,373.00	13,373.00	13,373.00	13,373.00	13,374.00		160,477.00
Capital Outlays	6000-6599								1,000.00
Other Outgo	7000-7499	3,281.50	3,281.50	3,281.50	3,281.50	3,281.50	3,281.50		35,000.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		72,725.42	72,725.42	72,725.42	72,725.42	72,725.40	72,726.40	0.00	869,328.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(11,638.92)	(11,638.92)	11,505.08	24,361.08	(11,639.40)	6,359.60	0.00	58,634.00
F. ENDING CASH (A + E)		259,686.56	248,047.64	259,552.72	283,913.80	272,274.40	278,634.00		
G. ENDING CASH, PLUS ACCRUALS									278,634.00

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	106.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	106.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	6	3
b. Enter the number of FTEs from the original adopted report.	_____	_____
c. Are salary and benefit negotiations settled for the current fiscal year?	_____	_____

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	4000	1400

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) no

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) no

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

none

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

none

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

none

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? n/a

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Annual Cost	<u>0</u>	<u>0</u>	<u>0</u>
Annual Charter School Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Annual Retiree Contribution			

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? n/a

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. n/a

**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME: FRESNO PREPARATORY ACADEMY
CHARTERING AUTHORITY: (if applicable) FRESNO UNIFIED SCHOOL DISTRICT

UNRESTRICTED (Resources 0000-1999)					
REVENUES AND OTHER FINANCING SOURCES		07/08 Unaudited Actuals	08/09 Projected Year	09/10 1st Subsequent Year	10/11 2nd Subsequent Year
Revenue Limit Sources	8010-8099	714,932.00	684,548.00	654,666.00	700,000.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	88,182.00	79,785.00	45,000.00	80,000.00
Other Local Revenues	8600-8799	53,256.60	75,013.57	78,374.00	80,000.00
Other Financing Sources	8910-8999	79,108.00	0.00		0.00
Total, Revenues		935,478.60	839,346.57	778,040.00	860,000.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	248,014.00	353,615.00	280,901.00	368,000.00
Classified Salaries	2000-2999	127,250.00	138,000.00	142,950.00	145,000.00
Employees Benefits	3000-3999	162,600.11	170,000.00	159,000.00	190,000.00
Books and Supplies	4000-4999	8,365.24	5,385.00		8,000.00
Services, Other Operating Expenses	5000-5999	119,575.72	180,000.00	159,189.00	180,000.00
Capital Outlay	6000-6999	0.00	1,000.00	1,000.00	1,000.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	41,823.81	35,000.00	35,000.00	40,000.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		707,628.88	883,000.00	778,040.00	932,000.00
Net Increases/(Decreases) in Fund Balance		227,849.72	(43,653.43)	0.00	(72,000.00)
FUND BALANCE					
Net Beginning Fund Balance	9791	107,845.00	313,249.00	269,595.57	269,595.57
Audit Adjustments	9793	205,404.00			
Restatements	9795				
TOTAL, Ending Fund Balance	9790	313,249.00	269,595.57	269,595.57	197,595.57

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)		07/08 Unaudited Actuals	08/09 Projected Year	09/10 1st Subsequent Year	10/11 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	61,736.00	75,000.00	90,000.00	80,000.00
Other State Revenues	8300-8599	0.00	10,000.00	1,288.00	15,000.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		61,736.00	85,000.00	91,288.00	95,000.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	61,736.00	65,000.00	90,000.00	80,000.00
Classified Salaries	2000-2999		0.00	0.00	0.00
Employees Benefits	3000-3999		0.00	0.00	0.00
Books and Supplies	4000-4999		10,000.00	1,288.00	10,000.00
Services, Other Operating Expenses	5000-5999		0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		61,736.00	75,000.00	91,288.00	90,000.00
Net Increases/(Decreases) in Fund Balance		0.00	10,000.00	0.00	5,000.00
FUND BALANCE					
Net Beginning Fund Balance	9791		0.00	10,000.00	10,000.00
Audit Adjustments	9793				
Restatements	9795				
TOTAL, Ending Fund Balance	9790	0.00	10,000.00	10,000.00	15,000.00

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

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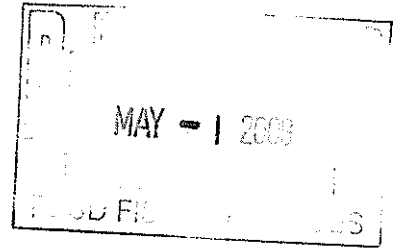
Expense Assumptions:

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**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED		07/08 Unaudited Actuals	08/09 Projected Year	09/10 1st Subsequent Year	10/11 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	714,932.00	684,548.00	654,666.00	700,000.00
Federal Revenues	8100-8299	61,736.00	75,000.00	90,000.00	80,000.00
Other State Revenues	8300-8599	88,182.00	89,785.00	46,288.00	95,000.00
Other Local Revenues	8600-8799	53,256.60	75,013.57	78,374.00	80,000.00
Other Financing Sources	8910-8999	79,108.00	0.00	0.00	0.00
Total, Revenues		997,214.60	924,346.57	869,328.00	955,000.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	309,750.00	418,615.00	370,901.00	448,000.00
Classified Salaries	2000-2999	127,250.00	138,000.00	142,950.00	145,000.00
Employees Benefits	3000-3999	162,600.11	170,000.00	159,000.00	190,000.00
Books and Supplies	4000-4999	8,365.24	15,385.00	1,288.00	18,000.00
Services, Other Operating Expenses	5000-5999	119,575.72	180,000.00	159,189.00	
Capital Outlay	6000-6999	0.00	1,000.00	1,000.00	1,000.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	41,823.81	35,000.00	35,000.00	40,000.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		769,364.88	958,000.00	869,328.00	842,000.00
Net Increases/(Decreases) in Fund Balance		227,849.72	-33,653.43	0.00	-87,000.00
FUND BALANCE					
Net Beginning Fund Balance	9791	107,845.00	313,249.00	279,595.57	279,595.57
Audit Adjustments	9793	205,404.00			
Restatements	9795				
TOTAL, Ending Fund Balance	9790	313,249.00	279,595.57	279,595.57	212,595.57
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	0.00	0.00	0.00	0.00
Components of Ending Fund Balance (Must Match Ending Fund Balance)		0.00	0.00	0.00	0.00

School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010



Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

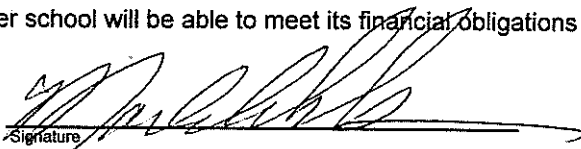
Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION


I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Dr. Mark Wilson
Print Name
Principal / Chief Academic Officer
Title


Signature
5/1/2009
Date

PREPARER'S INFORMATION:

Rebecca Heinricy
Finance Director
Title
559-263-1054
Telephone Number


Signature
5/1/2009
Date
rebecca.heinricy@fresnoeoc.org
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,581,678.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	122,521.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	597,249.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	195,446.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,496,894.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,022,807.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	337,732.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	382,340.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	158,983.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	595,032.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,496,894.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.00%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	140,457.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		140,457.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		140,457.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		140,457.00	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,579,033.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	562,249.00				0.00	0.00%
4) Other Local Revenues	8600-8799	195,446.00				0.00	0.00%
5) TOTAL REVENUES		2,336,728.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,022,807.00				0.00	0.00%
2) Classified Salaries	2000-2999	272,732.00				0.00	0.00%
3) Employee Benefits	3000-3999	362,840.00				0.00	0.00%
4) Books and Supplies	4000-4999	108,170.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	570,179.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		2,336,728.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	140,457.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		140,457.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		140,457.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		140,457.00	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,645.00				0.00	0.00%
2) Federal Revenues	8100-8299	122,521.00				0.00	0.00%
3) Other State Revenues	8300-8599	35,000.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		160,166.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999	65,000.00				0.00	0.00%
3) Employee Benefits	3000-3999	19,500.00				0.00	0.00%
4) Books and Supplies	4000-4999	50,813.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	24,853.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		160,166.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8830-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	235.00	235.00	235.00	235.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	235.00	235.00	235.00	235.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	235.00	235.00	235.00	235.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School	68,000.00	68,000.00	68,000.00	68,000.00	0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	68,000.00	68,000.00	68,000.00	68,000.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

ACTUALS THRU MONTH OF (Enter Month Name):	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	0.00	0.00	40,000.00	20,000.00	42,130.00	10,000.00
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00
State Aid	8010-8019	52,722.00	72,499.00	131,806.00	270,203.00	131,806.00	131,806.00
Other	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	48,653.00	0.00	0.00	0.00	0.00	32,695.00
Other State Revenues	8300-8599	67,391.00	72,634.00	70,362.00	0.00	24,137.00	49,771.00
Other Local Revenues	8600-8799	39,306.00	62,940.00	5,905.00	0.00	0.00	16,287.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		208,072.00	208,073.00	208,073.00	270,203.00	155,943.00	230,559.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	85,233.00	85,233.00	85,233.00	85,233.00	85,233.00	85,233.00
Classified Salaries	2000-2999	28,144.00	28,144.00	28,144.00	28,144.00	28,144.00	28,144.00
Employee Benefits	3000-3999	31,861.00	31,861.00	31,861.00	31,861.00	31,861.00	31,861.00
Supplies and Services	4000-5999	62,834.00	22,835.00	82,835.00	102,835.00	42,835.00	62,835.00
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		208,072.00	168,073.00	228,073.00	248,073.00	188,073.00	208,073.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	40,000.00	(20,000.00)	22,130.00	(32,130.00)	22,486.00
F. ENDING CASH (A + E)		0.00	40,000.00	20,000.00	42,130.00	10,000.00	32,486.00
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THRU MONTH OF (Enter Month Name):	Object	January	February	March	April	May	June	Accruals	Total
A. BEGINNING CASH	9110	32,486.00	990.00	0.00	1,818.00	0.00	0.00		
B. RECEIPTS									
Revenue Limit	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Property Tax	8010-8019	131,806.00	131,806.00	131,806.00	131,806.00	131,806.00	131,806.00		1,581,678.00
State Aid	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other	8100-8299	0.00	9,062.00	0.00	14,969.00	17,142.00	0.00		122,521.00
Federal Revenues	8300-8599	49,771.00	49,928.00	49,614.00	64,480.00	59,125.00	40,036.00		597,249.00
Other State Revenues	8600-8799	0.00	16,287.00	28,471.00	0.00	0.00	26,250.00		195,446.00
Other Local Revenues	8910-8929								0.00
Interfund Transfers In	8931-8979								0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		181,577.00	207,083.00	209,891.00	211,255.00	208,073.00	198,092.00	0.00	2,496,894.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	85,233.00	85,233.00	85,233.00	85,233.00	85,233.00	85,244.00		1,022,807.00
Classified Salaries	2000-2999	28,144.00	28,144.00	28,144.00	28,144.00	28,144.00	28,148.00		337,732.00
Employee Benefits	3000-3999	31,861.00	31,861.00	31,861.00	31,861.00	31,861.00	31,869.00		382,340.00
Supplies and Services	4000-5999	67,835.00	62,835.00	62,835.00	67,835.00	62,835.00	52,831.00		754,015.00
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		213,073.00	208,073.00	208,073.00	213,073.00	208,073.00	198,092.00	0.00	2,496,894.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(31,496.00)	(990.00)	1,818.00	(1,818.00)	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		990.00	0.00	1,818.00	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS ACCRUALS									0.00

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	235.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	235.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	19	8.5
b. Enter the number of FTEs from the original adopted report.	19	8.5
c. Are salary and benefit negotiations settled for the current fiscal year?	N/A	N/A

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	N/A	N/A
2. Amount of salary settlement included in the budget.	N/A	N/A
3. Period of agreement.	N/A	N/A
4. Is salary increase on-going or a one-time bonus?	N/A	N/A

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	N/A	N/A
2. If yes, how much for each of the following:		
a. Salaries	N/A	N/A
b. Health and Welfare Benefits	N/A	N/A
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	N/A	N/A

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) N/A

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) NO

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

NONE

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Annual Cost	<u> </u>	<u> </u>	<u> </u>
Annual Charter School Contribution	<u> </u>	<u> </u>	<u> </u>
Annual Retiree Contribution	<u> </u>	<u> </u>	<u> </u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME: School of Unlimited Learning
 CHARTERING AUTHORITY: (if applicable) Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)					
REVENUES AND OTHER FINANCING SOURCES					
		08/09 Estimated Actuals	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
Revenue Limit Sources	8010-8099	1,625,270.00	1,579,033.00	1,566,884.00	1,610,130.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	567,022.00	562,249.00	558,574.00	562,249.00
Other Local Revenues	8600-8799	156,054.00	195,446.00	200,274.00	205,248.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,348,346.00	2,336,728.00	2,325,732.00	2,377,627.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,078,697.00	1,022,807.00	1,020,807.00	1,047,343.00
Classified Salaries	2000-2999	293,530.00	272,732.00	278,036.00	282,440.00
Employees Benefits	3000-3999	352,469.00	362,840.00	370,052.00	377,106.00
Books and Supplies	4000-4999	89,578.00	108,170.00	92,810.00	102,214.00
Services, Other Operating Expenses	5000-5999	534,072.00	570,179.00	564,027.00	568,524.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		2,348,346.00	2,336,728.00	2,325,732.00	2,377,627.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	140,457.00	140,457.00	140,457.00	140,457.00
TOTAL, Ending Fund Balance	9790	140,457.00	140,457.00	140,457.00	140,457.00

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)

		08/09 Estimated Actuals	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	6,107.00	2,645.00	2,724.00	2,806.00
Federal Revenues	8100-8299	124,445.00	122,521.00	127,461.00	127,461.00
Other State Revenues	8300-8599	37,000.00	35,000.00	35,275.00	35,275.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		167,552.00	160,166.00	165,460.00	165,542.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	617.00	0.00	0.00	0.00
Classified Salaries	2000-2999	66,241.00	65,000.00	66,451.00	68,936.00
Employees Benefits	3000-3999	20,057.00	19,500.00	19,935.00	20,681.00
Books and Supplies	4000-4999	54,979.00	50,813.00	53,122.00	51,015.00
Services, Other Operating Expenses	5000-5999	25,658.00	24,853.00	25,952.00	24,910.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		167,552.00	160,166.00	165,460.00	165,542.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	0.00	0.00	0.00	0.00

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED

		08/09 Estimated Actuals	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,631,377.00	1,581,678.00	1,569,608.00	1,612,936.00
Federal Revenues	8100-8299	124,445.00	122,521.00	127,461.00	127,461.00
Other State Revenues	8300-8599	604,022.00	597,249.00	593,849.00	597,524.00
Other Local Revenues	8600-8799	156,054.00	195,446.00	200,274.00	205,248.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,515,898.00	2,496,894.00	2,491,192.00	2,543,169.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,079,314.00	1,022,807.00	1,020,807.00	1,047,343.00
Classified Salaries	2000-2999	359,771.00	337,732.00	344,487.00	351,376.00
Employees Benefits	3000-3999	372,526.00	382,340.00	389,987.00	397,787.00
Books and Supplies	4000-4999	144,557.00	158,983.00	145,932.00	153,229.00
Services, Other Operating Expenses	5000-5999	559,730.00	595,032.00	589,979.00	593,434.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		2,515,898.00	2,496,894.00	2,491,192.00	2,543,169.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	140,457.00	140,457.00	140,457.00	140,457.00
TOTAL, Ending Fund Balance	9790	140,457.00	140,457.00	140,457.00	140,457.00
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	140,457.00	140,457.00	140,457.00	140,457.00
Components of Ending Fund Balance		140,457.00	140,457.00	140,457.00	140,457.00

**Sierra Charter School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010**

Charter Name: Sierra Charter School

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget	<input checked="" type="radio"/> July 1
First Interim	<input type="radio"/> October 31 (Due December 15)
Second Interim	<input type="radio"/> January 31 (Due March 15)
Third Interim	<input type="radio"/> April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Lisa Marasco
Print Name

Lisa Marasco
Signature

Principal/CEO
Title

5/11/09
Date

PREPARER'S INFORMATION:

Sherry lida
Print Name

Sherry lida
Signature

Business Director
Title

5/11/09
Date

559-476-3402
Telephone Number

siida@sierracharter.org
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	4,364,437.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	185,149.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	564,033.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	182,570.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		5,296,189.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,431,365.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	505,601.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,087,614.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	387,075.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	751,364.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		5,163,019.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		133,170.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	11,220.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		11,220.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		144,390.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	928,654.48	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		928,654.48	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		928,654.48	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,073,044.48	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	4,364,437.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	456,444.00				0.00	0.00%
4) Other Local Revenues	8600-8799	8,000.00				0.00	0.00%
5) TOTAL REVENUES		4,828,881.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,064,293.00				0.00	0.00%
2) Classified Salaries	2000-2999	505,601.00				0.00	0.00%
3) Employee Benefits	3000-3999	970,818.00				0.00	0.00%
4) Books and Supplies	4000-4999	336,430.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	719,726.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		4,596,668.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		232,013.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999	(87,623.00)				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(87,623.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		144,390.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	928,654.48				0.00	0.00%
b) Audit Adjustments	9793	0.00				0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		928,654.48	0.00		0.00		
d) Other Restatements	9795	0.00				0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		928,654.48	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,073,044.48	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00				0.00	0.00%
2) Federal Revenues	8100-8299	185,149.00				0.00	0.00%
3) Other State Revenues	8300-8599	107,589.00				0.00	0.00%
4) Other Local Revenues	8600-8799	174,570.00				0.00	0.00%
5) TOTAL REVENUES		467,308.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	367,072.00				0.00	0.00%
2) Classified Salaries	2000-2999	0.00				0.00	0.00%
3) Employee Benefits	3000-3999	116,796.00				0.00	0.00%
4) Books and Supplies	4000-4999	50,645.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	31,638.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		566,151.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		(98,843.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00				0.00	0.00%
b) Transfers Out	7610-7629	0.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00				0.00	0.00%
b) Uses	7630-7699	0.00				0.00	0.00%
3) Contributions	8980-8999	98,843.00				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		98,843.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		0.00	0.00	0.00	0.00	0%
2. Special Education		13.00	13.00	13.00	0.00	0%
3. Independent Study		140.00	140.00	140.00	0.00	0%
HIGH SCHOOL						
4. General Education		0.00	0.00	0.00	0.00	0%
5. Special Education		43.00	43.00	43.00	0.00	0%
6. Independent Study		494.00	494.00	494.00	0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools		0.00	0.00	0.00	0.00	0%
8. Special Education		0.00	0.00	0.00	0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	690.00	690.00	690.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	690.00	690.00	690.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	690.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	690.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

N/A

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	N/A	N/A
b. Enter the number of FTEs from the original adopted report.	45.32	7
c. Are salary and benefit negotiations settled for the current fiscal year?	N/A	N/A

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	N/A	N/A
2. Amount of salary settlement included in the budget.	N/A	N/A
3. Period of agreement.	N/A	N/A
4. Is salary increase on-going or a one-time bonus?	N/A	N/A

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	N/A	N/A
2. If yes, how much for each of the following:		
a. Salaries	N/A	N/A
b. Health and Welfare Benefits	N/A	N/A
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	N/A	N/A

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No)

No _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

No _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year		
	2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Annual Cost	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Charter School Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Retiree Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

Sierra Charter School - Financial Data Summary

Board Mtg. (05/21/09)

Projected 2009-2010 to 2010-2011

	2009-2010 Projected	2010-2011 Projected	Increase (Decrease)	Percent Change																												
Estimated P-2 ADA	690	700	10.00	1.45%																												
Revenues																																
General Purpose/State Aid	\$ 4,364,437	\$ 4,429,887	\$ 65,450	1.50%																												
	* ADA Growth * No Projected State Aid Increase																															
Federal Revenues	\$ 185,149	\$ 185,149	\$ -	100.00%																												
State Revenues	\$ 575,253	\$ 505,745	\$ (69,508)	-12.08%																												
	* Projected Categorical Increase - ADA Increase \$4,040 * Disadvantaged Student no Change * Lottery - Annual ADA Decr (\$2,178) / Other State (\$71,370)																															
Other Local Revenues	\$ 8,000	\$ 8,000	\$ -	0.00%																												
Tfr from FUSD (Sp Ed)	\$ 174,570	\$ 177,100	\$ 2,530	1.45%																												
	* ADA Increase (both yrs 2.8% Deficit) Encroachment \$221,200																															
Total Revenues	\$ 5,307,409	\$ 5,305,881	\$ (1,528)	-0.03%																												
Expenditures																																
Certificated Salaries	\$ 2,431,365	\$ 2,447,711	\$ 16,346	0.67%																												
	* I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs * No COLA																															
Classified Salaries	\$ 505,601	\$ 505,601	\$ -	0.00%																												
	* No Step or Yearly Increases * No COLA																															
Employee Benefits	\$ 1,087,614	\$ 1,211,638	\$ 124,024	11.40%																												
	<table border="1"> <thead> <tr> <th>Benefits 2009-2010</th> <th>Certificated</th> <th>Classified</th> <th>Changes</th> </tr> </thead> <tbody> <tr> <td>STRS</td> <td>8.25%</td> <td></td> <td>N/C</td> </tr> <tr> <td>Social Security</td> <td></td> <td>6.20%</td> <td>N/C</td> </tr> <tr> <td>Medicare</td> <td>1.45%</td> <td>1.45%</td> <td>N/C</td> </tr> <tr> <td>Unemployment</td> <td>0.30%</td> <td>0.30%</td> <td>N/C</td> </tr> <tr> <td>Disability</td> <td>1.10%</td> <td>1.10%</td> <td>N/C</td> </tr> <tr> <td>Workers Comp</td> <td>1.50%</td> <td>1.50%</td> <td>N/C</td> </tr> </tbody> </table>				Benefits 2009-2010	Certificated	Classified	Changes	STRS	8.25%		N/C	Social Security		6.20%	N/C	Medicare	1.45%	1.45%	N/C	Unemployment	0.30%	0.30%	N/C	Disability	1.10%	1.10%	N/C	Workers Comp	1.50%	1.50%	N/C
Benefits 2009-2010	Certificated	Classified	Changes																													
STRS	8.25%		N/C																													
Social Security		6.20%	N/C																													
Medicare	1.45%	1.45%	N/C																													
Unemployment	0.30%	0.30%	N/C																													
Disability	1.10%	1.10%	N/C																													
Workers Comp	1.50%	1.50%	N/C																													
	<table border="1"> <thead> <tr> <th>Health & Welfare Increase</th> <th>Medical</th> <th>Dental</th> <th>Vision</th> </tr> </thead> <tbody> <tr> <td>\$ 728,271</td> <td>13.5%</td> <td>10.0%</td> <td>5.0%</td> </tr> <tr> <td></td> <td>\$ 850,235</td> <td>\$ 121,964</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>16.75%</td> </tr> </tbody> </table>				Health & Welfare Increase	Medical	Dental	Vision	\$ 728,271	13.5%	10.0%	5.0%		\$ 850,235	\$ 121,964					16.75%												
Health & Welfare Increase	Medical	Dental	Vision																													
\$ 728,271	13.5%	10.0%	5.0%																													
	\$ 850,235	\$ 121,964																														
			16.75%																													
	* Health Rates Increase																															
Books and Supplies	\$ 387,075	\$ 258,099	\$ (128,976)	-33.32%																												
	* Textbooks^& Materials Decreased (\$97,000) * Decrease in Non-Cap Furniture & Equip (\$33,000)																															
Contracted Services/ Other Operations	\$ 751,364	\$ 799,150	\$ 47,786	6.36%																												
	* Lease Payment Increases - Facilities \$20,000 * Site Improvement Budget Decreased (\$ 40,000) * Fire Alarm System \$25,000 * Increases: Utilities \$12,000/Insurance \$5,500/Contracted Serv \$12,000/Comm \$4,000																															
Capital Outlay	\$ -	\$ -	\$ -	0.00%																												
Total Expenditures	\$ 5,163,019	\$ 5,222,199	\$ 59,180	1.15%																												
Ending Balance	\$ 144,390	\$ 83,682	\$ (60,708)	-42.04%																												
SB 740																																
Certificated Salary & Benefits	63.15%	65.53%																														
Instr & Instr'l Related/w fac	80.59%	81.24%																														

Sierra Charter School - Financial Data Summary

Board Mtg. (05/21/09)

Projected 2010-2011 to 2011-2012

	2010-2011 Projected	2011-2012 Projected	Increase (Decrease)	Percent Change
Estimated P-2 ADA	700	710	10.00	1.43%

Revenues

General Purpose/State Aid	\$ 4,429,887	\$ 4,562,688	\$ 132,801	3.00%
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- * ADA Growth
- * Projected State Aid Increase 1.5%

Federal Revenues	\$ 185,149	\$ 185,149	\$ -	100.00%
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State Revenues	\$ 505,745	\$ 510,995	\$ 5,250	1.04%
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- * Projected Categorical Increase - ADA Increase \$4,040
- * Disadvantaged Student - no Change
- * Lottery - Annual ADA Increase \$1,210
- * Other State - no change

Other Local Revenues	\$ 8,000	\$ 8,000	\$ -	0.00%
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Tfr from FUSD (Sp Ed)	\$ 177,100	\$ 179,630	\$ 2,530	1.43%
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- * ADA Increase (both yrs 2.8% Deficit) Encroachment \$224,360

Total Revenues	\$ 5,305,881	\$ 5,446,462	\$ 140,581	2.65%
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Expenditures

Certificated Salaries	\$ 2,447,711	\$ 2,462,900	\$ 15,189	0.62%
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- * I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs
- * No COLA

Classified Salaries	\$ 505,601	\$ 505,601	\$ -	0.00%
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- * No Step or Yearly Increases
- * No COLA

Employee Benefits	\$ 1,211,638	\$ 1,347,856	\$ 136,218	11.24%
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Benefits 2010-2011	Certificated	Classified	Changes
STRS	9.25%		N/C
Social Security		6.20%	N/C
Medicare	1.45%	1.45%	N/C
Unemployment	0.05%	0.05%	N/C
Disability	0.80%	0.80%	N/C
Workers Comp	1.50%	1.50%	N/C

Health & Welfare	Medical	Dental	Vision
Increase	13.5%	10.0%	5.0%
\$ 850,235	\$ 984,539	\$ 134,304	15.80%

- *Health Rates Increase

Books and Supplies	\$ 258,099	\$ 237,279	\$ (20,820)	-8.07%
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- * Decrease: Textbooks (\$12,000)/ Supplies (\$2,000)
- * Non-Capitalized Furn & Equip (\$6,500)

Contracted Services/ Other Operations	\$ 799,150	\$ 848,619	\$ 49,469	6.19%
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- * Lease Payment Increases - Facilities \$25,000
- * Fire Alarm System Pr Yr (\$25,000)
- * Increases: Insurance \$7,000/Utilities \$13,000/Contracts \$13,000/Comm \$5,000

Capital Outlay	\$ -	\$ -	\$ -	0.00%
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Total Expenditures	\$ 5,222,199	\$ 5,402,255	\$ 180,056	3.45%
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Ending Balance	\$ 83,682	\$ 44,207	\$ (39,475)	-47.17%
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SB 740

Certificated Salary & Benefits	65.53%	66.33%
Instr & Instr'l Related/w fac	81.24%	81.89%

**University High School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010**

Charter Name: University High School

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

James Bushman
Print Name

Signature

Head of School
Title

1-May-09
Date

PREPARER'S INFORMATION:

Janelle Utheim
Print Name

Signature

Business Manager
Title

May 1, 2009
Date

559-855-3662 ext 108
Telephone Number

jutheim@sierra.k12.ca.us
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,386,641.00	2,386,641.00	0.00	2,386,641.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	234,090.00	234,090.00	0.00	234,090.00	0.00	0.00%
4) Other Local Revenues	8600-8799	415,857.00	415,857.00	0.00	415,857.00	0.00	0.00%
5) TOTAL REVENUES		3,036,588.00	3,036,588.00	0.00	3,036,588.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,538,886.00	1,538,886.00	0.00	1,538,886.00	0.00	0.00%
2) Classified Salaries	2000-2999	160,686.00	160,686.00	0.00	160,686.00	0.00	0.00%
3) Employee Benefits	3000-3999	564,777.00	564,777.00	0.00	564,777.00	0.00	0.00%
4) Books and Supplies	4000-4999	140,000.00	140,000.00	0.00	140,000.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	175,405.00	175,405.00	0.00	175,405.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	230,088.00	230,088.00	0.00	230,088.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,809,842.00	2,809,842.00	0.00	2,809,842.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		226,746.00	226,746.00	0.00	226,746.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		226,746.00	226,746.00	0.00	226,746.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	847,718.00	847,718.00		847,718.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		847,718.00	847,718.00		847,718.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		847,718.00	847,718.00		847,718.00		
2) Ending Balance, June 30 (E + F1e)		1,074,464.00	1,074,464.00		1,074,464.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,386,641.00	2,386,641.00		2,386,641.00	0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	202,476.00	202,476.00		202,476.00	0.00	0.00%
4) Other Local Revenues	8600-8799	415,857.00	415,857.00		415,857.00	0.00	0.00%
5) TOTAL REVENUES		3,004,974.00	3,004,974.00	0.00	3,004,974.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,512,175.00	1,512,175.00		1,512,175.00	0.00	0.00%
2) Classified Salaries	2000-2999	160,686.00	160,686.00		160,686.00	0.00	0.00%
3) Employee Benefits	3000-3999	564,777.00	564,777.00		564,777.00	0.00	0.00%
4) Books and Supplies	4000-4999	135,097.00	135,097.00		135,097.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	175,405.00	175,405.00		175,405.00	0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	230,088.00	230,088.00		230,088.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,778,228.00	2,778,228.00	0.00	2,778,228.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		226,746.00	226,746.00	0.00	226,746.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		226,746.00	226,746.00	0.00	226,746.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	847,718.00	847,718.00		847,718.00	0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		847,718.00	847,718.00		847,718.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		847,718.00	847,718.00		847,718.00		
2) Ending Balance, June 30 (E + F1e)		1,074,464.00	1,074,464.00		1,074,464.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	31,614.00	31,614.00		31,614.00	0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		31,614.00	31,614.00	0.00	31,614.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	26,711.00	26,711.00		26,711.00	0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999	4,903.00	4,903.00		4,903.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		31,614.00	31,614.00	0.00	31,614.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599	15,000,000.00	15,000,000.00		15,000,000.00	0.00	0.00%
4) Other Local Revenues	8600-8799	225,000.00	225,000.00		225,000.00	0.00	0.00%
5) TOTAL REVENUES		15,225,000.00	15,225,000.00	0.00	15,225,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599	12,000,000.00	12,000,000.00		12,000,000.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		12,000,000.00	12,000,000.00	0.00	12,000,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		3,225,000.00	3,225,000.00	0.00	3,225,000.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,225,000.00	3,225,000.00	0.00	3,225,000.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	39,671.00	39,671.00		39,671.00	0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		39,671.00	39,671.00		39,671.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		39,671.00	39,671.00		39,671.00		
2) Ending Balance, June 30 (E + F1e)		3,264,671.00	3,264,671.00		3,264,671.00		

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	401.22	401.22	401.22	401.22	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	401.22	401.22	401.22	401.22	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	401.22	401.22	401.22	401.22	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	1,037,932.35	1,197,088.87	1,418,812.39	1,548,216.85	1,836,459.31	1,824,955.77
B. RECEIPTS						
Revenue Limit						
Property Tax						
State Aid		153,258.00	334,655.00	312,423.00	193,747.00	193,747.00
Other						
Federal Revenues						
Other State Revenues	13,508.00	13,508.00	13,508.00	13,508.00	13,508.00	13,508.00
Other Local Revenues	24,951.00	49,903.00	33,269.00	33,269.00	33,269.00	33,269.00
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	38,459.00	216,669.00	381,432.00	359,200.00	240,524.00	240,524.00
C. DISBURSEMENTS						
Certificated Salaries	9,939.17	9,939.17	151,900.77	151,900.77	151,900.77	151,900.77
Classified Salaries	3,587.08	3,587.08	15,351.18	15,351.18	15,351.18	15,351.18
Employee Benefits	27,955.64	27,955.64	50,886.58	50,886.58	50,886.58	50,886.58
Supplies and Services	24,791.44	24,791.44	26,582.21	26,582.21	26,582.21	26,582.21
Capital Outlays						
Other Outgo	5,480.15	10,960.15	7,306.80	7,306.80	7,306.80	7,306.80
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	71,753.48	77,233.48	252,027.54	252,027.54	252,027.54	252,027.54
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	111,637.00					
Accounts Payable	(80,814.00)	(82,288.00)		181,070.00		
TOTAL PRIOR YEAR TRANSACTIONS	192,451.00	82,288.00	0.00	181,070.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	159,156.52	221,723.52	129,404.46	288,242.46	(11,503.54)	(11,503.54)
F. ENDING CASH (A + E)	1,197,088.87	1,418,812.39	1,548,216.85	1,836,459.31	1,824,955.77	1,813,452.23
G. ENDING CASH, PLUS ACCRUALS						

		January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,813,452.23	1,882,776.69	1,897,055.05	1,844,304.86	1,691,123.67	1,672,695.48		
B. RECEIPTS									
Revenue Limit									0.00
Property Tax									
State Aid		193,747.00	204,058.00	162,172.00	188,377.00	188,377.00		262,080.00	2,386,641.00
Other									0.00
Federal Revenues									0.00
Other State Revenues		94,336.00	13,508.00	7,083.00	15,200.00	15,200.00		7,715.00	234,090.00
Other Local Revenues		33,269.00	58,220.00	29,109.00	29,109.00	29,109.00			415,857.00
Interfund Transfers In									0.00
All Other Financing Sources									0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		321,352.00	275,786.00	198,364.00	232,686.00	232,686.00	29,111.00	269,795.00	3,036,588.00
C. DISBURSEMENTS									
Certificated Salaries		151,900.77	151,900.77	151,900.77	151,900.77	151,900.77	151,900.73		1,538,866.00
Classified Salaries		15,351.18	15,351.18	15,351.18	15,351.18	15,351.18	15,351.22		160,686.00
Employee Benefits		50,886.58	50,886.58	50,886.58	50,886.58	50,886.58	50,886.50		564,777.00
Supplies and Services		26,582.21	26,582.21	26,582.21	26,582.21	26,582.21	26,582.23		315,405.00
Capital Outlays									0.00
Other Outgo		7,306.80	16,786.90	6,393.45	141,146.45	6,393.45	6,393.45		230,088.00
Interfund Transfers Out									0.00
All Other Financing Uses									0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		252,027.54	261,507.64	251,114.19	385,667.19	251,114.19	251,114.13	0.00	2,809,842.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									292,707.00
Accounts Payable									(163,102.00)
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	455,809.00
E. NET INCREASE/DECREASE (B - C + D)		69,324.46	14,278.36	(52,750.19)	(153,181.19)	(18,428.19)	(222,003.13)	269,795.00	682,555.00
F. ENDING CASH (A + E)		1,882,776.69	1,897,055.05	1,844,304.86	1,691,123.67	1,672,695.48	1,450,692.35		
G. ENDING CASH, PLUS ACCRUALS									1,720,487.35

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	401.22	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	401.22	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	19.75	2.75
b. Enter the number of FTEs from the original adopted report.	19.75	2.75
c. Are salary and benefit negotiations settled for the current fiscal year?	NO	NO

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	No	No
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	17083.17	1758.71

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

Funding has been approved by OPSC for the new school. State Allocation Board approval of the project was granted 12/10/08.

Estimated construction cost is \$12,600,000, total cost of \$16,000,000. Construction is delayed, pending release of State funds.

The project was bid in January 2009 and a contractor was selected. With the recent sale of bonds at the state level, funding may be coming as soon as July 1, 2009.

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? No

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit?

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME: University High School

CHARTERING AUTHORITY: (if applicable) Fresno Unified School District

UNRESTRICTED (Resources:0000-1999)

		08-09 Budget	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	2,356,646.00	2,386,641.00	2,628,123.00	2,693,818.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	209,475.00	202,476.00	217,652.00	222,499.00
Other Local Revenues	8600-8799	482,922.00	415,857.00	434,357.00	434,357.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		3,049,043.00	3,004,974.00	3,280,132.00	3,350,674.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,459,095.00	1,512,175.00	1,545,283.00	1,599,361.00
Classified Salaries	2000-2999	158,429.00	160,686.00	163,008.00	167,499.00
Employees Benefits	3000-3999	528,078.00	564,777.00	576,410.00	596,219.00
Books and Supplies	4000-4999	134,866.00	135,097.00	135,072.00	134,959.00
Services, Other Operating Expenses	5000-5999	223,149.00	175,405.00	155,045.00	355,688.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	218,593.00	230,088.00	358,065.00	441,565.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		2,722,210.00	2,778,228.00	2,932,883.00	3,295,291.00
Net Increases/(Decreases) in Fund Balance		326,833.00	226,746.00	347,249.00	55,383.00
FUND BALANCE					
Net Beginning Fund Balance	9791	520,885.00	847,718.00	1,074,464.00	1,421,713.00
Audit Adjustments	9793				
Restatements	9795				
TOTAL, Ending Fund Balance	9790	347,718.00	1,074,464.00	1,421,713.00	1,477,096.00

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

08-09 Revenue limit reduction 2.63%, categorical reduction 15.40%, block grant \$425. 09-10 Revenue Limit reduction .97%, categorical reduction 4.50%, block grant \$404. 10-11 revenue limit increase .70%, categorical increase .50%, block grant \$407. 11-12 revenue limit increase 2.3%, categorical 2.0%, block grant \$416

Expense Assumptions:

Salaries increase by step/colum plus COLA, health insurance increase by 9%/year, portable leases end upon occupation of new building in December 2010, increases in insurance and Fresno State costs upon occupation. Principal and interest payments of \$31,607/month start December 2011.

**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)

		08-09 Budget	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	423,138.00	0.00	0.00	0.00
Other State Revenues	8300-8599	33,104.00	31,614.00	31,773.00	32,503.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		456,242.00	31,614.00	31,773.00	32,503.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	217,470.00	26,711.00	26,845.00	27,462.00
Classified Salaries	2000-2999	12,800.00	0.00	0.00	0.00
Employees Benefits	3000-3999	1,515.00	0.00	0.00	0.00
Books and Supplies	4000-4999	106,240.00	4,903.00	4,928.00	5,041.00
Services, Other Operating Expenses	5000-5999	118,217.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		456,242.00	31,614.00	31,773.00	32,503.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	0.00	0.00	0.00	0.00
Audit Adjustments	9793				
Restatements	9795				
TOTAL, Ending Fund Balance	9790	0.00	0.00	0.00	0.00

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

08-09 categorical reduction 15.40%, 09-10 categorical reduction 4.50%. 10-11 categorical increase .50%, Federal grant of \$423,138 gone after 2008-09.

Expense Assumptions:

**2008-2009
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED

		08-09 Budget	09/10 Projected Year	10/11 1st Subsequent Year	11/12 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	2,356,646.00	2,386,641.00	2,628,123.00	2,693,818.00
Federal Revenues	8100-8299	423,138.00	0.00	0.00	0.00
Other State Revenues	8300-8599	242,579.00	234,090.00	249,425.00	255,002.00
Other Local Revenues	8600-8799	482,922.00	415,857.00	434,357.00	434,357.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		3,505,285.00	3,036,588.00	3,311,905.00	3,383,177.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,676,565.00	1,538,886.00	1,572,128.00	1,626,823.00
Classified Salaries	2000-2999	171,229.00	160,686.00	163,008.00	167,499.00
Employees Benefits	3000-3999	529,593.00	564,777.00	576,410.00	596,219.00
Books and Supplies	4000-4999	241,106.00	140,000.00	140,000.00	140,000.00
Services, Other Operating Expenses	5000-5999	341,366.00	175,405.00	155,045.00	355,688.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	218,593.00	230,088.00	358,065.00	441,565.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		3,178,452.00	2,809,842.00	2,964,656.00	3,327,794.00
Net Increases/(Decreases) in Fund Balance		326,833.00	226,746.00	347,249.00	55,383.00
FUND BALANCE					
Net Beginning Fund Balance	9791	310,569.53	637,402.53	864,148.53	1,211,397.53
Audit Adjustments	9793				
Restatements	9795				
TOTAL, Ending Fund Balance	9790	637,402.53	864,148.53	1,211,397.53	1,266,780.53
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	637,402.53	864,148.53	1,254,099.67	1,633,727.67
Components of Ending Fund Balance (Must Match Ending Fund Balance)		637,402.53	864,148.53	1,254,099.67	1,633,727.67

**Valley Arts & Science Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010**

Charter Name: Valley Arts & Science Academy

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Dr. Karen Eten
Print Name

Signature

Executive Director
Title

Date

PREPARER'S INFORMATION:

Dorothy Lee
Print Name

Signature

Director of Client Management
Title

Date

310-279-5092
Telephone Number

dorothy@edtec.com
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,670,622.00	1,670,622.00	0.00	0.00	(1,670,622.00)	0.00%
2) Federal Revenues	8100-8299	168,650.00	180,831.00	0.00	0.00	(180,831.00)	0.00%
3) Other State Revenues	8300-8599	395,708.00	395,708.00	0.00	0.00	(395,708.00)	0.00%
4) Other Local Revenues	8600-8799	235,340.00	195,340.00	0.00	0.00	(195,340.00)	0.00%
5) TOTAL REVENUES		2,470,320.00	2,442,501.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	819,010.00	819,010.00	0.00	0.00	819,010.00	0.00%
2) Classified Salaries	2000-2999	294,027.00	264,027.00	0.00	0.00	264,027.00	0.00%
3) Employee Benefits	3000-3999	231,356.00	231,356.00	0.00	0.00	231,356.00	0.00%
4) Books and Supplies	4000-4999	244,825.00	237,006.00	0.00	0.00	237,006.00	0.00%
5) Services, Other Operating Expenses	5000-5999	597,130.00	597,130.00	0.00	0.00	597,130.00	0.00%
6) Capital Outlay	6000-6599	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,191,348.00	2,153,529.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		278,972.00	288,972.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		278,972.00	288,972.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(298,287.00)	(286,472.00)		0.00	286,472.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		(298,287.00)	(286,472.00)		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		(298,287.00)	(286,472.00)		0.00		
2) Ending Balance June 30 (E + F1e)		(19,315.00)	2,500.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,670,622.00	1,670,622.00			(1,670,622.00)	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	395,708.00	395,708.00			(395,708.00)	0.00%
4) Other Local Revenues	8600-8799	138,199.00	98,199.00			(98,199.00)	0.00%
5) TOTAL REVENUES		2,204,529.00	2,164,529.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	810,010.00	810,010.00			810,010.00	0.00%
2) Classified Salaries	2000-2999	182,043.00	152,043.00			152,043.00	0.00%
3) Employee Benefits	3000-3999	218,658.00	218,658.00			218,658.00	0.00%
4) Books and Supplies	4000-4999	118,410.00	98,410.00			98,410.00	0.00%
5) Services, Other Operating Expenses	5000-5999	591,436.00	591,436.00			591,436.00	0.00%
6) Capital Outlay	6000-6599	5,000.00	5,000.00			5,000.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,925,557.00	1,875,557.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		278,972.00	288,972.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		278,972.00	288,972.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(298,287.00)	(286,472.00)			286,472.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		(298,287.00)	(286,472.00)		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		(298,287.00)	(286,472.00)		0.00		
2) Ending Balance, June 30 (E + F1e)		(19,315.00)	2,500.00		0.00		

GENERAL FUND

SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	168,650.00	180,831.00			(180,831.00)	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799	97,141.00	97,141.00			(97,141.00)	0.00%
5) TOTAL REVENUES		265,791.00	277,972.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	9,000.00	9,000.00			9,000.00	0.00%
2) Classified Salaries	2000-2999	111,984.00	111,984.00			111,984.00	0.00%
3) Employee Benefits	3000-3999	12,698.00	12,698.00			12,698.00	0.00%
4) Books and Supplies	4000-4999	126,415.00	138,596.00			138,596.00	0.00%
5) Services, Other Operating Expenses	5000-5999	5,694.00	5,694.00			5,694.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		265,791.00	277,972.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Cafeteria Special Reserve Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
 Deferred Maintenance Fund
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999						
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
 Foundation Special Reserve Fund
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Foundation Permanent Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Cafeteria Enterprise Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Self-Insurance Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
Retiree Benefit Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2009/2010 Preliminary Budget
 Foundation Private-Purpose Trust Fund
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
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	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education	252.00	279.00	279.00	279.00	0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	252.00	279.00	279.00	279.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	252.00	279.00	279.00	279.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

ACTUALS THRU MONTH OF (Enter Month Name):		July	August	September	October	November	December
A. BEGINNING CASH	9110	49,425.00	214,539.73	136,024.34	48,386.74	42,099.87	137,763.25
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	0.00	3,212.10	9,077.67	11,172.51	24,020.91	11,172.51
State Aid	8010-8019	0.00	28,508.70	80,568.08	99,160.71	213,195.53	99,160.71
Other	8080-8099	0.00	3,431.01	9,696.32	11,933.94	25,667.97	11,933.94
Federal Revenues	8100-8299	5,529.17	5,529.17	5,529.17	17,710.17	5,529.17	5,529.17
Other State Revenues	8300-8599	0.00	0.00	2,800.00	49,044.65	11,318.65	2,800.00
Other Local Revenues	8600-8799			19,534.00	19,534.00	19,534.00	19,534.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		5,529.17	40,680.98	127,205.24	208,555.98	299,256.22	150,130.33
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	9,606.54	71,457.37	73,794.37	73,794.37	73,794.37	73,794.37
Classified Salaries	2000-2999	0.00	8,631.27	25,539.57	25,539.57	25,539.57	25,539.57
Employee Benefits	3000-3999	10,604.15	17,263.97	20,348.82	20,348.82	20,348.82	20,348.82
Supplies and Services	4000-5999	21,843.75	21,843.75	86,826.75	86,826.75	75,576.75	75,576.75
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		42,054.44	119,196.36	214,842.84	214,842.84	203,592.84	203,592.84
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		208,628.00					
Accounts Payable		6,988.00					
TOTAL PRIOR YEAR TRANSACTIONS		201,640.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		165,114.73	(78,515.38)	(87,637.60)	(6,286.87)	95,663.38	(53,462.51)
F. ENDING CASH (A + E)		214,539.73	136,024.34	48,386.74	42,099.87	137,763.25	84,300.74
G. ENDING CASH, PLUS ACCRUALS							

Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):								
A. BEGINNING CASH	84,300.74	59,577.23	8,006.20	265,890.53	288,228.68	200,279.86		
B. RECEIPTS								
Revenue Limit								
Property Tax	11,172.51	11,172.51	24,211.40	12,105.70	12,105.70	12,105.70	12,105.00	153,635.23
State Aid	99,160.71	99,160.71	214,886.27	107,443.13	107,443.13	107,443.13	107,443.17	1,363,574.00
Other	11,933.94	11,933.94	22,297.38	11,148.69	11,148.69	11,148.69	11,148.49	153,413.00
Federal Revenues	46,449.17	5,529.17	5,529.17	46,449.17	5,529.17	5,529.17	20,460.00	180,831.00
Other State Revenues	2,800.00	4,691.50	217,935.62	72,166.97	2,800.00	13,210.15	16,140.46	395,708.00
Other Local Revenues	19,534.00	19,534.00	19,534.00	19,534.00	19,534.00	19,534.00		195,340.00
Interfund Transfers In								0.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	191,050.33	152,021.83	504,393.84	268,947.66	158,560.69	168,970.84	167,298.12	2,442,501.23
C. DISBURSEMENTS								
Certificated Salaries	73,794.37	73,794.37	73,794.37	73,794.37	73,794.37	73,796.87		819,010.09
Classified Salaries	25,539.57	25,539.57	25,539.57	25,539.57	25,539.57	25,539.57		264,027.00
Employee Benefits	20,348.82	20,348.82	20,348.82	20,348.82	20,348.82	20,348.82		231,356.32
Supplies and Services	87,757.75	75,576.75	75,576.75	75,576.75	75,576.75	75,576.75		834,136.00
Capital Outlays			1,250.00	1,250.00	1,250.00	1,250.00		5,000.00
Other Outgo								0.00
Interfund Transfers Out								0.00
All Other Financing Uses								0.00
Other Disbursements/non Expenditures	8,333.33	8,333.35	50,000.00	50,000.00	50,000.00	50,000.00		250,000.00
TOTAL DISBURSEMENTS	215,773.84	203,592.86	246,509.51	246,509.51	246,509.51	246,512.01	0.00	2,403,529.41
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable								208,628.00
Accounts Payable								6,988.00
TOTAL PRIOR YEAR TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,640.00
E. NET INCREASE/DECREASE (B - C + D)	(24,723.51)	(61,571.03)	257,884.33	22,338.15	(87,948.82)	(77,541.17)	167,298.12	240,611.81
F. ENDING CASH (A + E)	59,577.23	8,006.20	265,890.53	288,228.68	200,279.86	122,738.69		290,036.81
G. ENDING CASH, PLUS ACCRUALS								

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	279.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	279.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

The 2009-10 budget is projecting an increase of 27 students from 2008-09, which is a percent change of 10.71%.

20 of these seats are projected to occur in 6th grade, which is where the school overlaps with KIPP. With their closing, it is likely the school will pick up some of these students. The remaining 7 seats are scattered throughout K-5; the school is looking to maximize classroom space. School capacity is 317 and expects to enroll 294 students in 2009-10.

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	_____	_____
b. Enter the number of FTEs from the original adopted report.	20	12
c. Are salary and benefit negotiations settled for the current fiscal year?	_____	_____

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	_____	_____

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) no

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						
Sterling Pacific		600000	10000	170000	170000	
CDE Revolving Loan	4	200000	50000	50000	50000	
Jim Richardson & Family Loans		150000	150000			

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

VASA is looking to fundraise \$100,000 in 09-10 to raise cash for their outstanding loans and to increase their fund balance. The school aims to have a positive fund balance by the end of 10-11.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? n/a

b. If accounted for on a pay-as-you-go basis, please disclose the following:

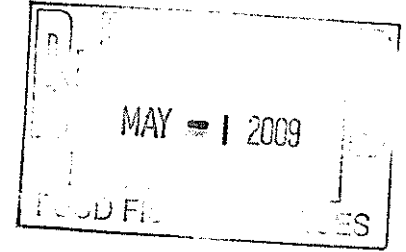
Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits			
Total Annual Cost			
Annual Charter School Contribution			
Annual Retiree Contribution			

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

Valley Preparatory Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010



Charter Name: Valley Preparatory Academy

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget	<input checked="" type="radio"/> July 1
First Interim	<input type="radio"/> October 31 (Due December 15)
Second Interim	<input type="radio"/> January 31 (Due March 15)
Third Interim	<input type="radio"/> April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Shelly Melton
Print Name
Executive Director
Title

Shelly Melton
Signature
5/1/09
Date

PREPARER'S INFORMATION:

Stephanie Cho
Print Name
Business Manager
Title
510-663-3500 x329
Telephone Number

SC
Signature
April 30, 2009
Date
stephanie.b.cho@gmail.com
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,484,569.75	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	102,547.62	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	319,833.57	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	48,085.06	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		1,955,036.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	560,221.75	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	305,724.75	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	241,815.10	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	105,597.79	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	458,634.13	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	5,000.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,676,993.51	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		278,042.49	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		278,042.49	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(257,855.31)	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		(257,855.31)	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		(257,855.31)	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		20,187.18	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,484,569.75				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	316,646.32				0.00	0.00%
4) Other Local Revenues	8600-8799	48,085.06				0.00	0.00%
5) TOTAL REVENUES		1,849,301.13	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	547,841.15				0.00	0.00%
2) Classified Salaries	2000-2999	277,276.98				0.00	0.00%
3) Employee Benefits	3000-3999	226,648.22				0.00	0.00%
4) Books and Supplies	4000-4999	58,696.25				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	455,796.05				0.00	0.00%
6) Capital Outlay	6000-6599	5,000.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,571,258.65	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		278,042.49	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		278,042.49	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	(257,855.31)				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		(257,855.31)	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		(257,855.31)	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		20,187.18	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	102,547.62				0.00	0.00%
3) Other State Revenues	8300-8599	3,187.25				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		105,734.87	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	12,380.60				0.00	0.00%
2) Classified Salaries	2000-2999	28,447.78				0.00	0.00%
3) Employee Benefits	3000-3999	15,166.88				0.00	0.00%
4) Books and Supplies	4000-4999	46,901.54				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	2,838.08				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		105,734.87	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		235.00	235.00	235.00	0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study		40.00	40.00	40.00	0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	275.00	275.00	275.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	275.00	275.00	275.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

ACTUALS THRU MONTH OF (Enter Month Name)	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	8,730.66	(2,026.14)	45,056.48	50,818.42	21,860.71	122,485.29
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	0.00	7,135.47	14,270.95	9,513.96	9,513.96	9,513.96
State Aid	8010-8019	0.00	66,479.40	132,958.79	88,639.19	88,639.19	88,639.19
Other	8080-8099						
Federal Revenues	8100-8299	4,120.63	4,120.63	4,120.63	4,120.63	4,120.63	4,120.63
Other State Revenues	8300-8599	0.00	6,971.33	14,105.85	31,413.80	17,426.43	9,456.30
Other Local Revenues	8600-8799			4,808.51	4,808.51	4,808.51	4,808.51
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue			55,755.00			130,095.00	
TOTAL RECEIPTS		4,120.63	140,461.83	170,264.73	138,496.10	254,603.73	116,540.60
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	0.00	50,215.20	51,000.65	51,000.65	51,000.65	51,000.65
Classified Salaries	2000-2999	0.00	23,879.80	28,184.50	28,184.50	28,184.50	28,184.50
Employee Benefits	3000-3999	13,276.22	19,892.33	20,956.27	20,637.07	20,001.47	20,001.47
Supplies and Services	4000-5999	25,300.73	25,750.73	61,589.30	61,589.30	48,750.23	48,750.23
Capital Outlays	6000-6599	0.00	0.00	500.00	500.00	500.00	500.00
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures		258,395.53	36,852.54	5,542.29	5,542.29	5,542.29	5,542.29
TOTAL DISBURSEMENTS		296,972.48	156,590.59	167,773.01	167,453.81	153,979.15	153,979.15
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		282,095.04	63,211.38	3,270.23			3,270.23
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		282,095.04	63,211.38	3,270.23	0.00	0.00	3,270.23
E. NET INCREASE/DECREASE (B - C + D)		(10,756.80)	47,082.61	5,761.95	(28,957.71)	100,624.58	(34,168.32)
F. ENDING CASH (A + E)		(2,026.14)	45,056.48	50,818.42	21,860.71	122,485.29	88,316.97
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THRU MONTH OF (Enter Month Name):	Object	January	February	March	April	May	June	Accruals	Total
B. RECEIPTS									
Revenue Limit	9110	88,316.97	51,952.78	28,057.84	176,599.16	133,979.86	181,290.80		
Property Tax	8020-8079	9,513.96	9,513.96	24,974.26	12,487.13	12,487.13	12,487.13		131,411.89
State Aid	8010-8019	88,639.19	88,639.19	232,678.85	116,339.43	116,339.43	116,339.43		1,224,331.30
Other	8080-8099								0.00
Federal Revenues	8100-8299	4,120.63	4,120.63	4,120.63	4,120.63	4,120.63	46,600.63		91,927.62
Other State Revenues	8300-8599	11,486.06	11,319.71	28,065.33	10,130.20	100,060.45	19,959.74		260,397.19
Other Local Revenues	8600-8799	4,808.51	4,808.51	4,808.51	4,808.51	4,808.51	4,808.51		48,085.06
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		118,568.36	118,402.01	294,647.59	147,885.90	237,816.15	200,195.43	0.00	1,942,003.07
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	51,000.65	51,000.65	51,000.65	51,000.65	51,000.65	51,000.65		560,221.75
Classified Salaries	2000-2999	28,184.50	28,184.50	28,184.50	28,184.50	28,184.50	28,184.50		305,724.75
Employee Benefits	3000-3999	20,954.87	20,319.27	20,128.59	20,065.03	20,065.03	20,065.03		236,362.65
Supplies and Services	4000-5999	48,750.23	48,750.23	48,750.23	48,750.23	48,750.23	48,750.23		564,231.91
Capital Outlays	6000-6599	500.00	500.00	500.00	500.00	500.00	500.00		5,000.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures		5,542.29	(4,457.71)	(4,457.71)	42,004.79	42,004.79	(4,457.71)		393,596.00
TOTAL DISBURSEMENTS		154,932.55	144,296.95	144,106.27	190,505.21	190,505.21	144,042.71	0.00	2,065,137.07
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									351,846.87
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	351,846.87
E. NET INCREASE/DECREASE (B - C + D)		(36,364.19)	(25,894.94)	150,541.32	(42,619.30)	47,310.95	56,152.73	0.00	228,712.86
F. ENDING CASH (A + E)		51,952.78	26,057.84	176,599.16	133,979.86	181,290.80	237,443.53		237,443.53
G. ENDING CASH, PLUS ACCRUALS									

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>275.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>275.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u> </u>	<u> </u>
b. Enter the number of FTEs from the original adopted report.	<u>14.54545455</u>	<u>11</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>Yes</u>	<u>Yes</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>560,222</u>	<u>305,725</u>
2. Amount of salary settlement included in the budget.	<u>560,222</u>	<u>305,725</u>
3. Period of agreement.	<u>FY 2009-10</u>	<u>FY 2009-10</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						
EdTec Loan	1	65,000	65,000			
CDE Revolving Loan	5	200,000	59,966	57,335	54706	
Wells Fargo Line of Credit	5	74,743	5,000	5000	5000	

Comments:

N/A

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

Valley Preparatory Academy
Multiyear Projections

	2008/09	2009/10	2010/11	2011/12
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast
SUMMARY				
Revenue				
General Block Grant	1,343,103	1,611,761	1,828,263	1,969,191
Federal Income	76,178	102,548	120,675	131,894
Other State Income	180,960	192,642	262,923	291,501
Other Local Revenue	5,775	28,563	34,120	34,802
Fundraising and Grants	19,120	19,502	19,892	20,290
Total Revenue	1,625,136	1,955,036	2,265,873	2,447,679
Expenses				
Compensation and Benefits	988,902	1,107,762	1,205,328	1,319,242
Books & Supplies	123,875	105,598	113,908	114,977
Services & Operating Exp.	439,019	458,634	485,202	511,141
Capital Outlay	-	5,000	5,100	5,202
Total Expenses	1,551,796	1,676,994	1,809,538	1,950,562
Operating Income (excluding Depreciation)	73,341	278,042	456,335	497,116
<i>Operating Income (including Depreciation)</i>	<i>73,341</i>	<i>282,042</i>	<i>459,415</i>	<i>499,258</i>
Fund Balance				
Beginning Balance (Unaudited)	(348,434)	(257,855)	37,425	493,760
Audit Adjustment	17,238			
Beginning Balance (Audited)	(331,196)			
Operating Income (including Depreciation)	73,341	282,042	459,415	499,258
Ending Fund Balance (including Depreciation)	(257,855)	24,187	496,840	993,018
CDE Recommended Reserve (5% of Expenses)	77,590	83,850	90,477	97,528

Valley Preparatory Academy
 Multiyear Projections

	2009/09		2009/10		2010/11		2011/12	
	Budget Forecast		Budget Forecast		Budget Forecast		Budget Forecast	
Enrollment								
K to 3	82	95.0%	110	95.0%	146	95.0%	164	95.0%
4 to 6	63	95.0%	75	95.0%	75	95.0%	75	95.0%
7 to 8	48	95.0%	50	95.0%	50	95.0%	50	95.0%
9 to 12	38	95.0%	40	95.0%	40	95.0%	40	95.0%
Total Enrollment	231	92.8%	275	95.0%	311	95.0%	329	95.0%
Attendance Rates								
K to 3	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
4 to 6	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
7 to 8	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
9 to 12	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Average	92.8%		95.0%		95.0%		95.0%	
ADA								
K to 3	79		105		139		156	
4 to 6	55		71		71		71	
7 to 8	44		48		48		48	
9 to 12	37		38		38		38	
Total ADA	214		261		295		313	
Economically Disadvantaged	53		65		65		65	
Free Lunch	81		96		109		109	
Reduced Lunch	37		44		50		50	
English Language Learners	20		25		-		-	

Valley Preparatory Academy
 Multiyear Projections

	2008/09		2009/10		2010/11		2011/12	
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast
Revenue								
General Purpose Block Grant (K - 3)	430,314	569,421	761,047	876,219				
General Purpose Block Grant (4 - 6)	301,880	394,084	396,863	406,766				
General Purpose Block Grant (7 - 8)	248,136	270,228	272,128	278,920				
General Purpose Block Grant (9 - 12)	246,584	250,838	252,586	258,894				
Subtotal General Purpose Block Grant	1,226,914	1,484,570	1,682,623	1,820,799				
8015 State Aid	1,107,990	1,340,671	1,519,527	1,644,310				
8096 Property Tax	118,925	143,899	163,096	176,490				
8480 Charter Schools Categorical Block Grant	116,189	127,192	145,640	148,391				
Subtotal - General Block Grant	1,343,103	1,611,761	1,828,263	1,969,191				
8220 Child Nutrition Programs - Federal	22,178	49,448	57,039	58,180				
8294 Title I - Basic Grant	54,000	53,100	63,636	73,714				
8295 Title II - Teacher Quality	-	-	-	-				
8298 Title V - Innovative	-	-	-	-				
Subtotal - Federal Income	76,178	102,548	120,675	131,894				
8434 Class Size Reduction, Grades K-3	87,822	96,390	156,366	180,072				
8545 School Facilities (SB740)	55,500	56,997	58,137	58,300				
8560 State Lottery Revenue	26,162	31,873	40,477	43,757				
8591 Supplemental Hourly Revenue	-	-	-	-				
8590.6 Arts & Music Block Grant	4,000	3,723	4,210	4,565				
8590.7 CAHSEE Prep	1,988	2,028	2,068	2,110				
8319 Other State Apportionments - Prior Years	3,888	-	-	-				
8019 Prior Year Revenue	-	-	-	-				
8590 All Other State Revenue	1,600	1,632	1,665	1,698				
Subtotal - Other State Income	180,960	192,642	262,923	291,501				
8634 Food Service Sales	4,130	26,905	32,409	33,057				
8639 All Other Sales	1,340	1,367	1,394	1,422				
8650 Leases and Rentals	-	-	-	-				
8660 Interest	21	21	22	22				
8674 After School Program Revenue	-	-	-	-				
8689 All Other Fees and Contracts	-	-	-	-				
8693 Field Trips	6	6	6	6				

Valley Preparatory Academy
 Multiyear Projections

	2008/09	2009/10	2010/11	2011/12
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast
8632 Sale of Publications	-	-	-	-
8690 Other Local Revenue	278	284	289	295
8999 Uncategorized Revenue	-	-	-	-
Subtotal - Local Revenues	5,775	28,583	34,120	34,802
8694 Fundraising	13,500	13,770	14,045	14,326
8691 Donations - Parents	120	122	125	127
8692 Donations - Private	5,500	5,610	5,722	5,837
Subtotal - Fundraising and Grants	19,120	19,502	19,892	20,290
TOTAL REVENUE	1,625,136	1,955,036	2,265,873	2,447,679

Valley Preparatory Academy
 Multiyear Projections

	2008/09	2009/10	2010/11	2011/12
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast
Expenses				
1000 Certified Employees				
Administration (Cert)	-	-	-	-
Teachers (Cert)	504,240	552,367	613,938	677,356
Substitutes (Cert)	7,619	7,855	-	-
SUBTOTAL	511,859	560,222	613,938	677,356
2000 Classified Employees				
Administration (Class)	138,000	131,840	135,795	139,869
Instruction (Class)	35,972	77,250	79,568	81,955
Other Instructional (Class)	-	-	-	-
Classified Other	89,020	96,635	99,534	102,520
SUBTOTAL	262,992	305,725	314,896	324,343
3000 Employee Benefits				
3401. Health Insurance	115,238	136,800	163,750	195,564
3301. Social Security/Medicare/ETT	32,404	36,522	37,771	39,558
3501. Unemployment Insurance - State	6,839	6,300	6,300	6,804
3913. Unemployment Insurance - Federal (FUTA)	56	56	-	-
3101 STRS	35,825	39,622	44,523	49,571
3202 PERS	-	-	-	-
3901. Other Retirement	-	-	-	-
3601. Worker's Comp	20,146	22,515	24,150	26,044
3920 Professional Development	-	-	-	-
3915 Miscellaneous Benefit Fees	3,542	-	-	-
SUBTOTAL	214,050	241,815	275,493	317,542

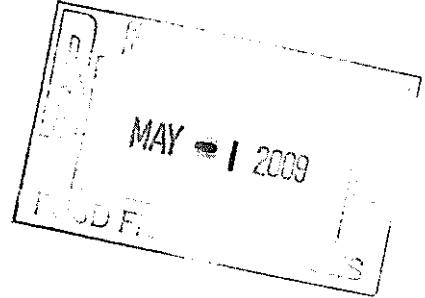
Valley Preparatory Academy
Multiyear Projections

	2008/09		2009/10		2010/11		2011/12	
	Budget Forecast		Budget Forecast		Budget Forecast		Budget Forecast	
4000 Books and Supplies								
4100 Textbooks and Core Materials	30,000		13,200		11,016		5,618	
4200 Books and Other Reference Materials	-		-		-		-	
4315 Custodial Supplies	2,400		2,448		2,497		2,547	
4320 Educational Software	-		-		-		-	
4325 Instructional Materials	17,325		21,038		24,267		26,185	
4330 Office Supplies	10,000		10,200		10,404		10,612	
4335 PE Supplies	2,500		2,550		2,601		2,653	
4340 Professional Development Materials	-		-		-		-	
4345 Non Instructional Supplies	-		-		-		-	
4410 Classroom Furniture and Equipment	10,000		-		-		-	
4420 Computers	-		10,000		10,200		10,404	
4430 Office Furniture and Equipment	-		-		-		-	
4350 Uniforms	-		-		-		-	
4710 Student Food Services	49,250		43,714		50,426		54,411	
4720 Other Food	2,400		2,448		2,497		2,547	
SUBTOTAL	123,875		105,598		113,908		114,977	
5000 Services and Other Operating Expenditures								
5803 Accounting Fees	14,610		14,902		15,200		15,504	
5806 Assemblies	-		-		-		-	
5809 Banking Fees	6,600		6,732		6,867		7,004	
5812 Business Services	108,574		112,806		124,515		134,392	
5815 Charter Development	-		-		-		-	
5905 Communications - Cell Phones	6,000		6,120		6,242		6,367	
5910 Communications - Internet / Website Fees	-		-		-		-	
5915 Communications - Postage and Delivery	-		-		-		-	
5920 Communications - Telephone & Fax	4,680		4,774		4,869		4,966	
5210 Conference Fees	-		-		-		-	
5827 Consultant - Educational	-		-		-		-	
5824 District Oversight Fees	13,431		16,118		18,283		19,692	
5305 Dues & Membership	2,500		2,550		2,601		2,653	
5310 Dues & Membership - Subscriptions	-		-		-		-	
5605 Equipment Leases	13,800		14,076		14,358		14,645	
5630 Field Trips	1,000		6,875		7,931		8,557	
5833 Fines and Penalties	-		-		-		-	
5836 Fingerprinting	750		765		780		796	
5839 Fundraising	3,435		3,504		3,574		3,645	
5842 Grant Writing Services	-		-		-		-	

Valley Preparatory Academy
 Multiyear Projections

	2008/09	2009/10	2010/11	2011/12
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast
5450 Insurance - Other	8,960	10,880	12,550	13,542
5440 Insurance - Student	-	-	-	-
5843 Interest Expense	36,113	29,408	14,093	14,093
5515 Janitorial Services	-	-	-	-
5845 Legal Fees	4,000	4,080	4,162	4,245
5848 Licenses and Other Fees	-	-	-	-
5851 Marketing and Student Recruiting	-	-	-	-
5899 Miscellaneous Operating Expenses	-	-	-	-
5857 Payroll Fees	5,408	5,508	5,618	5,731
5860 Printing and Reproduction	-	-	-	-
5863 Professional Development	4,500	5,136	5,599	6,078
5875 Recruiting - Staff	-	-	-	-
5886 Relocation	-	-	-	-
5610 Rent	75,986	81,336	85,980	87,700
5615 Repairs and Maintenance - Building	17,625	5,000	5,100	5,202
5872 Special Education Enrichment	67,549	87,231	104,570	112,835
5625 Storage	-	-	-	-
5878 Student Assessment	-	-	-	-
5881 Student Information System	8,316	4,950	5,710	6,161
5884 Substitutes	-	-	-	-
5220 Travel and Lodging	1,000	1,020	1,040	1,061
5510 Utilities - Gas and Electric	21,580	22,012	22,452	22,901
5525 Utilities - Waste	4,500	4,590	4,682	4,775
5530 Utilities - Water	-	-	-	-
5535 Utilities - All Other	360	367	375	382
5896 Website Development	-	-	-	-
5861 Prior Year Expenses (not accrued)	-	-	-	-
SUBTOTAL	439,019	458,634	485,202	511,141
6000 Capital Outlay				
6100 Sites & Improvement of Sites	-	5,000	5,100	5,202
6200 Buildings & Improvement of Buildings	-	-	-	-
6410 Computers	-	-	-	-
6420 Furniture	-	-	-	-
6430 Other Equipment	-	-	-	-
SUBTOTAL	-	5,000	5,100	5,202
TOTAL EXPENSES	1,551,796	1,676,994	1,509,538	1,950,562

Carter G. Woodson Public Charter
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2009/2010



Charter Name: Carter G. Woodson Public Charter

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget <input checked="" type="radio"/>	July 1
First Interim <input type="radio"/>	October 31 (Due December 15)
Second Interim <input type="radio"/>	January 31 (Due March 15)
Third Interim <input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2009/2010

Subsequent Year 1: 2010/2011

Subsequent Year 2: 2011/2012

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of the fiscal year.

Linda Washington
Print Name
Executive Director
Title

[Signature]
Signature
5-1-09
Date

PREPARER'S INFORMATION:

Theron Freese
Print Name
CPA
Title
559 230-3073 or 486-1166
Telephone Number

[Signature]
Signature
5/1/09
Date
lwashington@agapecorp.com
E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,337,942.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	225,524.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	384,451.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,947,917.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,329,745.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	193,278.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	358,672.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	161,850.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	622,276.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	32,500.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	31,379.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	44,219.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,773,919.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		173,998.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	50,000.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(50,000.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		123,998.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	261,684.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		261,684.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		261,684.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		385,682.00	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,337,942.00				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	252,505.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		2,590,447.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,191,745.00				0.00	0.00%
2) Classified Salaries	2000-2999	148,278.00				0.00	0.00%
3) Employee Benefits	3000-3999	319,858.00				0.00	0.00%
4) Books and Supplies	4000-4999	93,850.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	566,620.00				0.00	0.00%
6) Capital Outlay	6000-6599	22,500.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	31,379.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	42,219.00				0.00	0.00%
9) TOTAL EXPENDITURES		2,416,449.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		173,998.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699	50,000.00				0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(50,000.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		123,998.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	237,532.10				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		237,532.10	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		237,532.10	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		361,530.10	0.00		0.00		

2009/2010 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	225,524.00				0.00	0.00%
3) Other State Revenues	8300-8599	131,946.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		357,470.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	138,000.00				0.00	0.00%
2) Classified Salaries	2000-2999	45,000.00				0.00	0.00%
3) Employee Benefits	3000-3999	38,814.00				0.00	0.00%
4) Books and Supplies	4000-4999	68,000.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	55,656.00				0.00	0.00%
6) Capital Outlay	6000-6599	10,000.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	2,000.00				0.00	0.00%
9) TOTAL EXPENDITURES		357,470.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	24,151.90				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		24,151.90	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		24,151.90	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		24,151.90	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study		13.00			0.00	0%
HIGH SCHOOL						
4. General Education		145.00			0.00	0%
5. Special Education					0.00	0%
6. Independent Study		201.00			0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	359.00	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	359.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary		180.00			0.00	0%
19. High School		6,000.00			0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	6,180.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):						
A. BEGINNING CASH	6,067.21	174,947.09	84,144.35	97,486.61	291,186.87	205,684.13
B. RECEIPTS						
Revenue Limit						
Property Tax		16,447.00	16,447.00	16,447.00	16,447.00	16,447.00
State Aid		102,748.00	94,185.00	402,429.00	128,435.00	128,435.00
Other						
Federal Revenues						
Other State Revenues		18,454.00	16,916.00	72,276.00	23,067.00	23,067.00
Other Local Revenues						
Interfund Transfers In						
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	0.00	137,649.00	127,548.00	491,152.00	167,949.00	167,949.00
C. DISBURSEMENTS						
Certificated Salaries	55,406.00	110,812.08	110,812.08	110,812.08	110,812.08	110,812.08
Classified Salaries	8,053.25	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50
Employee Benefits	22,417.00	29,889.33	29,889.33	29,889.33	29,889.33	29,889.33
Supplies and Services	25,344.00	65,344.00	75,344.00	134,344.00	70,344.00	70,344.00
Capital Outlays						
Other Outgo	6,299.87	6,299.83	6,299.83	6,299.83	20,000.00	6,299.83
Interfund Transfers Out						
All Other Financing Uses						
Other Disbursements/non Expenditures						
TOTAL DISBURSEMENTS	117,520.12	228,451.74	238,451.74	297,451.74	253,451.74	233,451.74
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	424,890.00		124,246.00			
Accounts Payable	138,490.00					
TOTAL PRIOR YEAR TRANSACTIONS	286,400.00	0.00	124,246.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	168,879.88	(90,802.74)	13,342.26	193,700.26	(85,502.74)	(65,502.74)
F. ENDING CASH (A + E)	174,947.09	84,144.35	97,486.61	291,186.87	205,684.13	140,181.39
G. ENDING CASH, PLUS ACCRUALS						

ACTUALS THRU MONTH OF (Enter Month Name):	Object	Month												Total	
		January	February	March	April	May	June	Accruals							
A. BEGINNING CASH		140,181.39	166,678.65	206,726.91	230,775.17	242,323.43	266,371.69								
B. RECEIPTS															
Revenue Limit	9110														
Property Tax	8020-8079	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,447.00	16,446.00	197,363.00	
State Aid	8010-8019	128,435.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	192,652.00	2,140,579.00	
Other	8080-8099														
Federal Revenues	8100-8299	82,000.00	16,000.00											0.00	
Other State Revenues	8300-8599	23,067.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,601.00	34,600.00	384,451.00	
Other Local Revenues	8600-8799														
Interfund Transfers In	8910-8929													0.00	
All Other Financing Sources	8931-8979													0.00	
Other Receipts/Non-Revenue														0.00	
TOTAL RECEIPTS		249,949.00	259,700.00	243,700.00	243,700.00	243,700.00	243,699.00	243,699.00	243,700.00	243,700.00	243,699.00	243,699.00	371,222.00	2,947,917.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	110,812.08	110,812.08	110,812.08	110,812.08	110,812.08	110,812.12	110,812.12	110,812.08	110,812.08	110,812.12	110,812.12	55,406.08	1,329,745.00	
Classified Salaries	2000-2999	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	16,106.50	8,053.25	193,278.00	
Employee Benefits	3000-3999	29,889.33	29,889.33	29,889.33	29,889.33	29,889.33	29,889.37	29,889.37	29,889.33	29,889.33	29,889.37	29,889.37	7,472.33	358,672.00	
Supplies and Services	4000-5999	60,344.00	56,544.00	56,544.00	56,544.00	56,544.00	56,542.00	56,542.00	56,544.00	56,544.00	56,542.00	56,542.00		784,126.00	
Capital Outlays	6000-6599														
Other Outgo	7000-7499	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83	6,299.83		32,500.00	
Interfund Transfers Out	7600-7629													75,598.00	
All Other Financing Uses	7630-7699													0.00	
Other Disbursements/non Expenditures														0.00	
TOTAL DISBURSEMENTS		223,451.74	219,651.74	219,651.74	232,151.74	219,651.74	269,649.82	269,649.82	219,651.74	219,651.74	269,649.82	269,649.82	70,931.66	2,823,919.00	
D. PRIOR YEAR TRANSACTIONS															
Accounts Receivable														549,135.00	
Accounts Payable														138,490.00	
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,646.00	
E. NET INCREASE/DECREASE (B - C + D)		26,497.26	40,048.26	24,048.26	11,546.26	24,048.26	(25,950.82)	(25,950.82)	11,546.26	24,048.26	(25,950.82)	(25,950.82)	300,290.34	534,644.00	
F. ENDING CASH (A + E)		166,678.65	206,726.91	230,775.17	242,323.43	242,323.43	240,420.87	240,420.87	242,323.43	242,323.43	240,420.87	240,420.87		540,711.21	
G. ENDING CASH, PLUS ACCRUALS															

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	0.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	0.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	26	8.5
b. Enter the number of FTEs from the original adopted report.	26	8.5
c. Are salary and benefit negotiations settled for the current fiscal year?		

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	13,297	No Cal Pers
2. Amount of salary settlement included in the budget.		
3. Period of agreement.	July 1- June 30, 2010	July 1- June 30, 2010
4. Is salary increase on-going or a one-time bonus?	On going	On going

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)		
2. If yes, how much for each of the following:		
a. Salaries		
b. Health and Welfare Benefits		
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.		

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) NO

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2009	2009/2010 Payments (P & I)	2010/2011 Payment (P & I)	2011/2012 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances	2	72,650	50,000	\$22,650		
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

None at this time

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

None at this time

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

None at this time

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

None at this time

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2009/2010	2010/2011	2011/2012
No. of Retirees Receiving Benefits	N/A	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit?

N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME: Carter G. Woodson Charter

CHARTERING AUTHORITY: Fresno Unified

UNRESTRICTED (Resources 0000-1999)		0809 Estimated	0910 1st	1011 2nd	1112 3rd
REVENUES AND OTHER FINANCING SOURCES		Unaudited	Subsequent Year	Subsequent Year	Subsequent Year
Revenue Limit Sources	8010-8099	2,300,368.00	2,337,942.00	2,337,942.00	2,337,942.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	276,245.00	252,505.00	253,805.00	253,805.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,576,613.00	2,590,447.00	2,591,747.00	2,591,747.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,173,857.00	1,191,745.00	1,191,745.00	1,191,745.00
Classified Salaries	2000-2999	148,278.00	148,278.00	149,889.00	150,720.00
Employees Benefits	3000-3999	312,177.00	319,858.00	337,008.00	342,552.00
Books and Supplies	4000-4999	78,850.00	93,850.00	94,850.00	106,150.00
Services, Other Operating Expenses	5000-5999	568,238.00	566,620.00	572,750.00	578,534.00
Capital Outlay	6000-6999	12,500.00	22,500.00	15,500.00	15,500.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	58,004.00	31,379.00	31,379.00	23,379.00
Direct Support/Indirect Costs	7300-7399	34,786.00	42,219.00	42,238.00	42,238.00
Other Financing Uses	7610-7699	50,000.00	50,000.00	22,650.00	0.00
Total, Expenditures		2,436,690.00	2,466,449.00	2,458,009.00	2,450,818.00
Net Increases/(Decreases) in Fund Balance		139,923.00	123,998.00	133,738.00	140,929.00
FUND BALANCE					
Net Beginning Fund Balance	9791	116,695.00	237,532.00	361,530.00	495,268.00
Audit Adjustments		(19,086.00)			
TOTAL, Ending Fund Balance	9790	237,532.00	361,530.00	495,268.00	636,197.00

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

ADA Revenue Per student is 7-8th 5644, 9th-10th 6545. Total projected ADA 359.

Expense Assumptions:

Please see narrative for 09-10.

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)

REVENUES AND OTHER FINANCING SOURCES		0809 Estimated Unaudited	0910 1st Subsequent Year	1011 2nd Subsequent Year	1112 3rd Subsequent Year
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	224,896.00	225,524.00	225,524.00	225,524.00
Other State Revenues	8300-8599	95,882.00	131,946.00	131,946.00	131,946.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		320,778.00	357,470.00	357,470.00	357,470.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	100,138.00	138,000.00	138,000.00	138,000.00
Classified Salaries	2000-2999	45,000.00	45,000.00	45,000.00	45,000.00
Employees Benefits	3000-3999	34,833.00	38,814.00	38,814.00	38,814.00
Books and Supplies	4000-4999	59,000.00	68,000.00	68,000.00	68,000.00
Services, Other Operating Expenses	5000-5999	39,038.00	55,656.00	55,656.00	55,656.00
Capital Outlay	6000-6999	10,000.00	10,000.00	10,000.00	10,000.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	8,675.00	2,000.00	2,000.00	2,000.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		296,684.00	357,470.00	357,470.00	357,470.00
Net Increases/(Decreases) in Fund Balance		24,094.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	57.90	24,151.90	24,151.90	24,151.90
Audit Adjustments		0.00	0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	24,151.90	24,151.90	24,151.90	24,151.90

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Revenue income derived from previous year Con Application and State Restricted grants.

Expense Assumptions:

See Narrative for 09-10

**2009-2010
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED		0809 Estimated Unaudited	0910 1st Subsequent Year	1011 2nd Subsequent Year	1112 3rd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	2,300,368.00	2,337,942.00	2,337,942.00	2,337,942.00
Federal Revenues	8100-8299	224,896.00	225,524.00	225,524.00	225,524.00
Other State Revenues	8300-8599	372,127.00	384,451.00	385,751.00	385,751.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,897,391.00	2,947,917.00	2,949,217.00	2,949,217.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,273,995.00	1,329,745.00	1,329,745.00	1,329,745.00
Classified Salaries	2000-2999	193,278.00	193,278.00	194,889.00	195,720.00
Employees Benefits	3000-3999	347,010.00	358,672.00	375,822.00	381,366.00
Books and Supplies	4000-4999	137,850.00	161,850.00	162,850.00	174,150.00
Services, Other Operating Expenses	5000-5999	607,276.00	622,276.00	628,406.00	634,190.00
Capital Outlay	6000-6999	22,500.00	32,500.00	25,500.00	25,500.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	58,004.00	31,379.00	31,379.00	23,379.00
Direct Support/Indirect Costs	7300-7399	43,461.00	44,219.00	44,238.00	44,238.00
Other Financing Uses	7610-7699	50,000.00	50,000.00	22,650.00	0.00
Total, Expenditures		2,733,374.00	2,823,919.00	2,815,479.00	2,808,288.00
Net Increases/(Decreases) in Fund Balance		164,017.00	123,998.00	133,738.00	140,929.00
FUND BALANCE					
Net Beginning Fund Balance	9791	116,752.90	261,683.90	385,681.90	519,419.90
Audit Adjustments		-19,086.00			
TOTAL, Ending Fund Balance	9790	261,683.90	385,681.90	519,419.90	660,348.90
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	261,683.90	385,681.90	519,419.90	660,348.90
Components of Ending Fund Balance		261,683.90	385,681.90	519,419.90 #	660,348.90