



2008-09 EST. ACTUALS
AND
2009-10 BUDGET REPORT
June 25, 2009

HOLTVILLE UNIFIED SCHOOL DISTRICT
2008-09 ESTIMATED ACTUALS
2009-10 JULY BUDGET ADOPTION
June 25, 2009

Within this packet the Holtville Unified School District presents its 2008-09 Estimated Actuals Report, as well as its 2009-10 July Budget Adoption. Included within this report are the following required SACS financial statements:

- General Fund (Form 01)
- Adult Education Fund (Form 11)
- Cafeteria Fund (Form 13)
- Deferred Maintenance Fund (Form 14)
- Building Fund (Form 21)
- Capital Facilities Fund (Form 25)
- State School Building Lease-Purchase Fund (Form 30)
- Debt Service Fund (Form 56)

In addition to the above, this report also includes the following supplemental forms:

- Budget Certification Page (Form CB)
- Health & Welfare/Worker's Compensation Certification Page (Form CC)
- Average Daily Attendance (Form A)
- Revenue Limit Summary (Form RL)
- Current Exp Formula/Min Classroom Compensation: Actuals (Form CEA)
- Current Exp Formula/Min Classroom Compensation: Budget (Form CEB)
- Lottery Report (Form L)
- Multiyear Projections (Form MYP)
- Summary of Interfund Activities: Est. Actuals (Form SIAA)
- Summary of Interfund Activities: Budget (Form SIAB)
- Special Education Maintenance of Effort Calculation
- Criteria and Standards Review (Form 01CS)
- SACS Technical Review Checks

BACKGROUND – 2008-09 FISCAL YEAR

Coming into the 2008-09 school year, the Holtville Unified School District had already begun for the pending financial collapse. However, the breadth of the financial meltdown did not become completely clear until close to the end of the fiscal year. As the national economy began to buckle, so too did the California state economy take a freefall.

Most that have followed the financial collapse in our country know that the downfall of the nation's economy originated in the real estate industry. Because of political fat-cats in the U.S. Congress, Senate, and management of semi-government agencies such as

Fannie Mae and Freddie Mac, the fate of the U.S. economy was “mortgaged” (pun is intended) on the success of risky home loans. These loans were made abundant (through the federal government’s insistence) to buyers that could not afford them, creating a new market called the “sub-prime” lending market. These loans were then bundled, bought and then sold on the derivatives market by the very government figures in Fannie Mae and Freddie Mac that perpetuated the loans. Once the bundled loans permeated the financial markets, there was no going back. Soon, the borrowers that could no longer afford their Adjustable Rate Mortgages began defaulting, causing widespread downfall with the financial system.

Once the financial system in the country failed, the stock market began to take a nose dive. This downward spiral then affects the amount of money that is available in the capital markets, the amount that government can collect in tax revenue, and subsequently, how much money there is to keep the country running. Not only did these actions by a few in our federal government take down the U.S. economy, but the impact spread globally, decimating other foreign economies. Meanwhile, figureheads such as Barney Frank, Barack Obama, Franklin Raines, and others walked away with millions in personal bonuses or campaign contributions.

Since California saw much of the boom in the real estate market, it followed that we would also see the “bust”. After 2-3 years of record gains from property sales, California’s real estate market has fallen flat on its back, taking down the income that the California State Government built its budgets upon. During these “good” economic times, did California, a predominantly Democratic state, pay off debt and practice sound budgeting? The answer is an emphatic no, and now we are experiencing the collapse of several governmental programs and services. Education, which takes a large portion of the State budget, is now bearing much of the cuts on its back.

THE GENERAL FUND (FUND 010)

UNRESTRICTED REVENUES

The General Fund is the largest and most commonly used fund operated by the District. It is divided into two primary designations – Unrestricted and Restricted resources. Unrestricted funds are less inhibited by spending restrictions, and are primarily used to fund the District’s day-to-day operations such as salaries/benefits, materials expenses, and utility expenses. Restricted funds, however, have a specific purpose and are tied to supplemental programs run by the District. Like most districts, HUSD attempts to free up as much of its Unrestricted funding as possible through utilization of Restricted funds, while still adhering to strict state and federal guidelines.

The bulk of Unrestricted monies are derived from the State Revenue Limit (RL) calculation. This calculation is determined by multiplying the District’s Average Daily Attendance (ADA) by the District’s Base Revenue Limit. This base is a per ADA amount determined by the State. The State then deducts the district share of local

property taxes, state-imposed deficit factors (this is a cut), special education dollars for those students instructed by the Imperial County Office of Education's special education program, dollars generated from the State reduction of Public Employee Retirement System (PERS) costs, and 50% of in-lieu taxes received by the District.

As mentioned earlier, Education has to bear the burden of the poor economy through budget cuts. These cuts have come to schools in two primary areas: 1) a deficit to Revenue Limit dollars, and 2) Categorical Program reductions. These cuts affect Holtville Unified School District in the following manner:

- In 2008-09, the Revenue Limit cut equates to roughly 11.43%, a loss of \$1.18 million in Unrestricted Revenue to Holtville Unified. On the categorical side, a 15.4% reduction, costing the District approximately \$160,000 in Categorical Program dollars.
- In 2009-10, the RL cut jumps to 17.26%, a total loss of \$1.824 million to the District. On the categorical side, the cut from 2007-08 levels jumps to 20.3%, costing the District nearly \$208,000 in lost funds.

In order to "backfill" the losses to the Unrestricted side of the Budget, the State has approved "flexibility options" which allow the District to transfer certain funds from the Restricted side of the Budget (less their cuts of course) to the Unrestricted portion. Here is a list of the programs that are now being placed into the Unrestricted portion of the budget:

- PE Teacher Incentive Program = \$88,393
 - Community Based English Tutoring = \$19,092
 - Regional Occupation Program = \$51,126
 - Adult Education = \$155,739
 - School Safety Grant = \$31,153
 - Arts and Music Grant = \$66,980
 - Gifted and Talented Education = \$12,332
 - Instructional Materials Fund = \$99,482
 - Peer Assistance Review = \$8,307
 - Principal Training = \$2,414
 - Pupil Retention Block = \$52,567
 - Professional Development Block = 20,246
 - School Library and Improvement Block = \$120,497
- Total categorical funds "collapsed" into Unrestricted Fund = \$754,029*

Two points to make on the above are that 1) the monies recovered by the flexibility option do NOT fully backfill the losses (i.e. \$1.824 million versus \$754,000), and 2) the funding from these programs is now going to be used to pay for normal operations – not the program for which the dollars were originally intended. Clearly, the District is going to do everything it can to continue services, but eventually, the money does run out.

UNRESTRICTED CONTRIBUTIONS TO RESTRICTED PROGRAMS

A few programs not affected by the flexibility will still need to have contributions made from the Unrestricted fund (yes, it is strange that there is money going back and forth at least twice). For 2008-09, those programs are:

- Special Ed (in addition to RL transfer) = \$192,188
- Ongoing Maintenance = \$693,604.13
- School Safety and Violence Prevention (fund pays for SRO) = \$31,099.06

Both Special Ed and the Ongoing Maintenance account are expected contributions. Special Ed has always required funds from the Unrestricted budget, both at HUSD and nearly every other district as well. This is in large part due to a short fall between the amount of funding to the program and the increasing amount of required services. As for Maintenance, the account budget is a state-mandated contribution from the District's Unrestricted budget. This year, the State required that the Ongoing Maintenance account receive a minimum budget equal to 3% of all General Fund expenditures. This year the District contributed more than its required 3%, due to the project that needed desperate attention, the Finley Cafeteria.

In 2009-10, the same programs mentioned above, Special Ed and Maintenance will continue to receive contributions. However, the current budget proposal on the table (from which this entire report is being generated) has proposed a **65% reduction to the Home-to-School Transportation budget**. It is interesting that those in Sacramento are looking to cut the program that gets students to school BEFORE it cuts programs that have heavy lobby interests (i.e. Economic Impact Aid/Limited English Proficiency programs). Be that as it may, the District must budget for what is currently on the table, and so the following are the projected 2009-10 Unrestricted Contributions to the Restricted side of the Budget:

- Special Ed (in addition to RL transfer) = \$218,345
- Ongoing Maintenance = \$288,296
- Home-to-School Transportation = \$236,290

One will notice the severe drop off in the Maintenance Budget allowance for 2009-10. As part of the "flexibility" the State has given us, we are allowed to dip below the required 3%, down to 2% of all General Fund Expenditures to spend on Maintenance. While the District regrets having to make this decision preliminarily, the cuts to Transportation have to be made up somewhere.

ENDING FUND BALANCES

For the 2008-09 Estimated Actual Report, the Unrestricted side of the General Fund, is expected to end \$229,863.13 in the black. Remember that the District has “raided” numerous categorical funds, and made as many cuts as possible to achieve this amount. This has been done in preparation for the 2009-10 deficit to come. Knowing this, **the total reserve level is projected at 11.96%**. Of this balance, \$463,484.09 has been set aside for the state-mandated 3% minimum reserve level, \$2,500 to the Revolving Cash Account (roughly 0.02%), \$705,254 to the June Deferral (approximately 4.56%) and the remaining balance has been designated toward deficit preparation in 2009-10 and long-term capital improvements (approximately 4.38%).

For the 2009-10 July Budget Adoption, **the total reserve level is projected to equal 10.92%**. Of this balance, \$399,782.65 has been set aside for the state-mandated 3% minimum reserve level, \$2,500 to the Revolving Cash Account (roughly 0.02%), \$705,254 to the June Deferral (approximately 5.29%), and the remaining balance has been designated toward capital improvements and gym construction (approximately 2.61%).

OTHER FUNDS

ADULT EDUCATION FUND

In addition to the General Fund, the District also runs an Adult Education program that is accounted for in a separate fund (Fund 110). The program provides courses in English as a Second Language (ESL), GED, and Computer/Technology. The 2008-09 Estimated Actuals ending balance is \$252,265.20. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$3,621.20.

CAFETERIA FUND

The District cafeteria is also run under a separate fund (Fund 130). The District’s Cafeteria has had to bear the burden of meeting several new nutritional guidelines mandated by the State. For this reason, the ending fund balance has seen a decrease again this year. The 2008-09 Estimated Actuals ending balance is \$146,496.60. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$146,496.60.

DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund (Fund 140) differs from the ongoing maintenance account in that it is meant to provide resources for long-term repairs, such as roofing, air conditioners, asbestos removal, etc. The revenues in this fund come from a combination of District and State contributions. District contributions to the Deferred Maintenance fund are made from the Routine Maintenance account held in the General Fund

(Resource 8150). The 2008-09 Estimated Actuals ending balance is \$98,869.10. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$98,869.10.

BUILDING FUND

The Building Fund (Fund 210) holds the revenues and expenditures for the general obligation bonds sold by the District under the authority of the 2003 City of Holtville election. In addition, the Fund also houses the Certificate of Participation (COP) issued by the District in 2006-07. The bond funds have contributed to the District-wide construction projects, while the COP is funding the remaining HHS Modernization project. All projects are completed, however, the District is still holding some funds for either possible projects, or to pay the COP debt until the last of the GO bonds is sold. The 2008-09 Estimated Actuals ending balance is \$599,662.35. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$242,662.35.

CAPITAL FACILITIES FUND

The Capital Facilities Fund (Fund 250) accounts for all the developer fees collected by the District when new construction projects take place within the city of Holtville. The District charges are \$2.63/square foot for residential construction and \$0.42/square foot for commercial development. These charges represent the mitigation of the impact of new construction within the city, and can be used to fund projects within the District to accommodate new growth in student enrollment. The 2008-09 Estimated Actuals ending balance is \$89,337.76. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$56,337.76.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND

The State Building Fund (Fund 300) holds the revenues and expenditures for state-approved construction projects, including modernization and new construction projects. These funds have provided the primary revenue source for the District-wide construction projects. This fund is similar to that of the Bond Fund #210, in that it is nearly spent down, however, a few funds remain as contingency. The 2008-09 Estimated Actuals ending balance is \$3,219.72. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$269.72.

THE DEBT SERVICE FUND

The Debt Service fund has just been added this year by HUSD in order to make payments for the 2006-07 COP issuance, as well as the upcoming 2007-08 Qualified Zone Academy Bond (QZAB) issuance. The 2008-09 Estimated Actuals ending balance is \$50,778.78. The projected ending balance in the 2009-10 July Budget Adoption is estimated at \$53,278.78.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2008-09 Estimated Actuals Report and adopt the 2009-10 July Budget Adoption as set forth in this report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Chief Business Official of the Holtville Unified School District, via telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

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: Holtville Unified School District Office

Place: Holtville Unified School District

Date: June 19, 2009

Date: June 25, 2009

Time: 06:00 PM

Adoption Date: June 25, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: John-Paul Wells

Telephone: 760-356-2974

Title: Chief Business Official

E-mail: jpwells@holtville.k12.ca.us

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior 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: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

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

The JPA balance includes sufficient reserves to enable our district to be in full compliance with the worker's compensation portion of Education Code 42141 without making excessive contributions.

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 25, 2009

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Chief Business Official

Telephone: 760-356-2974

E-mail: jpwells@holtville.k12.ca.us

HOLTVILLE UNIFIED SCHOOL DISTRICT 2008-09 ESTIMATED ACTUALS

STATE REVENUE LIMIT

| <u>STATE REVENUE LIMIT</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|-----------------------------|--|------------------------|----------------------|------------------------|
| 8011 | State Apportionment | 7,152,200.00 | - | 7,152,200.00 |
| 8019 | Revenue Limit State Aid - Prior Years | - | - | - |
| 8089 | Non-Revenue Limit (50%) Adjustment | (13,667.00) | - | |
| 8091 | Revenue Limit Transfer-Special Education | (171,711.00) | 171,711.00 | - |
| 8092 | PERS Reduction Transfer | 64,043.63 | - | 64,043.63 |
| <u>LOCAL PROPERTY TAXES</u> | | | | |
| 8021 | Homeowners' Exemptions | 28,573.00 | - | 28,573.00 |
| 8029 | Other Subventions | - | - | - |
| 8041 | Current Secured | 1,657,156.00 | - | 1,657,156.00 |
| 8042 | Current Unsecured | 167,324.00 | - | 167,324.00 |
| 8044 | Supplemental Taxes | 100,197.00 | - | 100,197.00 |
| 8045 | Education Revenue Augmentation | - | - | - |
| 8082 | Other In-Lieu Taxes | 27,334.00 | - | 27,334.00 |
| TOTAL REVENUE LIMIT | | \$ 9,011,449.63 | \$ 171,711.00 | \$ 9,183,160.63 |

FEDERAL REVENUE

| <u>FEDERAL REVENUES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|----------------------------|--|---------------------|------------------------|------------------------|
| 8181 | Special Education IDEA, Part B | - | 284,152.00 | 284,152.00 |
| 8290 | California English Language Development Test | 2,205.00 | - | 2,205.00 |
| 8290 | Title I | - | 490,030.33 | 490,030.33 |
| 8290 | Title I - Migrant Ed | - | 177,654.00 | 177,654.00 |
| 8290 | Title I - Migrant Ed Summer Program | - | 10,856.00 | 10,856.00 |
| 8290 | Title I - Program Improvement Grant | - | - | - |
| 8290 | Even Start | - | 163,750.00 | 163,750.00 |
| 8290 | Non-PI Districts with PI Schools | - | 40,000.00 | 40,000.00 |
| 8290 | American Recovery/Reinvestment Act (ARRA) | - | 664,079.00 | 664,079.00 |
| 8290 | Voc & Appl Tech | - | 14,014.00 | 14,014.00 |
| 8290 | Safe & Drug Free Schools | - | 7,790.00 | 7,790.00 |
| 8290 | Title II, Part A (Teacher Quality) | - | 156,599.23 | 156,599.23 |
| 8290 | Title II, Part D (Technology) | - | 4,926.00 | 4,926.00 |
| 8290 | Title V (Innovative Strategies) | - | 5,621.76 | 5,621.76 |
| 8290 | NCLB: Title VI, Part B (Rural & Low Income) | - | - | - |
| 8290 | Title III (Immigrant Education) | - | 12,160.00 | 12,160.00 |
| 8290 | Title III (Limited English Proficiency) | - | 75,750.31 | 75,750.31 |
| 8290 | Medi-Cal Billing Option | - | 4,335.00 | 4,335.00 |
| 8290 | GEAR UP | - | 22,750.00 | 22,750.00 |
| TOTAL FEDERAL FUNDS | | \$ 2,205.00 | \$ 2,134,467.63 | \$ 2,136,672.63 |

OTHER STATE REVENUE

| <u>STATE REVENUES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|--------------------------------|--|----------------------|------------------------|------------------------|
| 8311 | ROP Apportionment | - | 95,000.00 | 95,000.00 |
| 8311 | Supplemental Programs/ Summer School | 165,413.00 | - | 165,413.00 |
| 8311 | Economic Impact Aid (EIA) | - | 372,973.00 | 372,973.00 |
| 8311 | Gifted and Talented (GATE) | - | 12,967.00 | 12,967.00 |
| 8311 | Home-To-School Transportation | - | 416,484.00 | 416,484.00 |
| 8311 | Special Education Transportation | - | 13,541.00 | 13,541.00 |
| 8311 | School Improvement (SIP) Grades K-6 | - | - | - |
| 8311 | School Improvement (SIP) Grades 7-12 | - | - | - |
| 8319 | ROP - Prior Year | - | 1,186.00 | 1,186.00 |
| 8434 | K-3 Class Size Reduction (CSR) | 495,990.00 | - | 495,990.00 |
| 8435 | 9-12 Class Size Reduction (CSR) | - | - | - |
| 8550 | Special Education Mandated Costs | - | - | - |
| 8550 | Mandated Costs Reimbursement | - | - | 0.00 |
| 8560 | California Lottery | 195,774.00 | 20,261.00 | 216,035.00 |
| 8590 | Oral Health Assessment | - | - | - |
| 8590 | Special Education Madated Cost Settlement | 8,447.00 | - | 8,447.00 |
| 8590 | CAHSEE Reimbursement | - | - | - |
| 8590 | CELDT Reimbursement | - | - | - |
| 8590 | After School Ed and Safety (ASES) - Finley | - | 155,268.00 | 155,268.00 |
| 8590 | After School Ed and Safety (ASES) - HMS | - | 142,851.00 | 142,851.00 |
| 8590 | Physical Ed Teacher Incentive Program | - | 92,947.00 | 92,947.00 |
| 8590 | Com. Based Eng. Tutoring (CBET) | - | 20,076.00 | 20,076.00 |
| 8590 | English Language Acquisition (ELAP) | - | 29,357.00 | 29,357.00 |
| 8590 | School Safety & Violence Prev., Grades 8-12 | - | 32,758.00 | 32,758.00 |
| 8590 | Tobacco Use And Prevention (TUPE) | - | 2,479.00 | 2,479.00 |
| 8590 | Arts and Music Block Grant | - | 27,025.00 | 27,025.00 |
| 8590 | Art, Music, and PE Supplies/Equipment | - | - | - |
| 8590 | Agricultural Vocational Incentive Grants | - | 14,575.00 | 14,575.00 |
| 8590 | CAHSEE Intensive Instruction | - | 16,151.00 | 16,151.00 |
| 8590 | CAHSEE Individual Intervention Material | - | - | 0.00 |
| 8590 | Supplemental School Counseling Program | - | 70,431.00 | 70,431.00 |
| 8590 | Instructional Materials Realignment (AB1781) | - | 104,608.00 | 104,608.00 |
| 8590 | Instructional Materials - English Learners | - | - | - |
| 8590 | Peer Assistance Review (PAR) | - | 8,735.00 | 8,735.00 |
| 8590 | Staff Development - Principal's Training | - | 2,538.00 | 2,538.00 |
| 8590 | Specialized Secondary Program (SSP) | - | - | - |
| 8590 | Pupil Retention Block Grant | - | 55,275.00 | 55,275.00 |
| 8590 | Professional Development Block Grant | - | 21,289.00 | 21,289.00 |
| 8590 | School and Library Improvement Block Grant | - | 126,706.00 | 126,706.00 |
| 8590 | School Sites' Discretionary Block Grants | - | - | - |
| 8590 | District Discretionary Block Grant | - | - | - |
| 8590 | Instructional/Library Materials, Ed Tech Block | - | - | - |
| TOTAL OTHER STATE FUNDS | | \$ 865,624.00 | \$ 1,855,481.00 | \$ 2,721,105.00 |

OTHER LOCAL REVENUE

| | <u>LOCAL REVENUES</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|---|----------------------|----------------------|----------------------|
| 8660 | Interest | 35,000.00 | - | 35,000.00 |
| 8677 | ROP - Interagency Transfer | - | 55,000.00 | 55,000.00 |
| 8677 | ROP - Interagency Transfer (Discretionary Blck) | - | - | - |
| 8691 | Plus: Misc. Funds Non Reserve Limit | 9,922.00 | - | |
| 8699 | Medical Administrative Activities (MAA) | 161,740.16 | - | 161,740.16 |
| 8699 | Driver's Ed Training | - | - | - |
| 8699 | Instructional Materials Interest | - | - | - |
| 8699 | Microsoft Voucher Reimbursement (General) | - | - | - |
| 8699 | Microsoft Voucher Reimbursement (Software) | - | - | - |
| 8699 | All Other Local Revenues | 61,537.27 | 10,912.00 | 72,449.27 |
| 8792 | Special Ed SELPA Transfer | - | 343,772.00 | 343,772.00 |
| | TOTAL OTHER LOCAL FUNDS | \$ 268,199.43 | \$ 409,684.00 | \$ 677,883.43 |

INTERFUND TRANSFERS IN

| | <u>INTERFUND TRANSFERS IN</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|-------------------------------------|----------------------|------------------------|----------------------|
| 8919 | From: Fund 110 | 163,763.00 | | 163,763.00 |
| 8919 | From: Fund 215 | - | 86,293.70 | 86,293.70 |
| 8997 | Transfers of Restricted Balances | 286,973.21 | (286,973.21) | - |
| 8998 | Categorical Flexibility Transfers | 304,268.35 | (304,268.35) | - |
| | TOTAL INTERFUND TRANSFERS IN | \$ 755,004.56 | \$ (504,947.86) | \$ 250,056.70 |

| | | | |
|------------------------------|-------------------------|------------------------|-------------------------|
| GRAND TOTAL - REVENUE | \$ 10,902,482.62 | \$ 4,066,395.77 | \$ 14,968,878.39 |
|------------------------------|-------------------------|------------------------|-------------------------|

SALARY COSTS

| <u>CERTIFICATED SALARIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------------------------------|---|------------------------|------------------------|------------------------|
| 1100 | Classroom Teachers | 4,542,393.00 | 1,424,628.00 | 5,967,021.00 |
| 1160 | Substitute Teachers | 62,215.00 | 11,421.00 | 73,636.00 |
| 1170 | Extra-Duty Stipends For Teachers | 63,649.00 | 124,956.00 | 188,605.00 |
| 1200 | Certificated Pupil Support Salaries | 230,642.00 | 180,150.00 | 410,792.00 |
| 1300 | Certificated Supervisors / Administrators | 548,284.00 | 168,816.00 | 717,100.00 |
| 1900 | Other Certificated Salaries | 141,900.00 | - | 141,900.00 |
| TOTAL CERTIFICATED | | \$ 5,589,083.00 | \$ 1,909,971.00 | \$ 7,499,054.00 |

| <u>CLASSIFIED SALARIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|----------------------------|---|------------------------|----------------------|------------------------|
| 2100 | Instructional Aides Salaries | 76,493.00 | 380,852.12 | 457,345.12 |
| 2200 | Classified Support Salaries | 525,026.00 | 356,322.00 | 881,348.00 |
| 2300 | Classified Supervisors / Administrators | 88,368.00 | 69,247.00 | 157,615.00 |
| 2400 | Clerical, Technical, & Office Staff | 456,281.00 | 130,828.17 | 587,109.17 |
| 2900 | Other Classified Salaries | 71,500.00 | 31,570.00 | 103,070.00 |
| 2990 | Work Study | - | 19,640.00 | 19,640.00 |
| TOTAL CLASSIFIED | | \$ 1,217,668.00 | \$ 988,459.29 | \$ 2,206,127.29 |

BENEFIT COSTS

| | <u>EMPLOYEE BENEFITS</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|---|------------------------|----------------------|------------------------|
| 3101 | STRS - Certificated | 490,562.00 | 117,139.38 | 607,701.38 |
| 3102 | STRS - Classified | - | - | - |
| 3201 | PERS - Certificated | 276.00 | - | 276.00 |
| 3202 | PERS - Classified | 105,801.00 | 81,781.25 | 187,582.25 |
| 3301 | Social Security / Medicare - Certificated | 1,020.00 | 1,190.00 | 2,210.00 |
| 3302 | Social Security / Medicare - Classified | 75,494.00 | 59,982.96 | 135,476.96 |
| 3303 | Medicare - Certificated | 87,383.00 | 21,132.58 | 108,515.58 |
| 3304 | Medicare - Classified | 17,659.00 | 14,069.12 | 31,728.12 |
| 3401 | Health and Welfare - Certificated | 759,596.00 | 135,522.00 | 895,118.00 |
| 3402 | Health and Welfare - Classified | 154,804.00 | 124,990.00 | 279,794.00 |
| 3501 | Unemployment Insurance - Certificated | 18,080.00 | 4,228.05 | 22,308.05 |
| 3502 | Unemployment Insurance - Classified | 3,653.00 | 2,754.14 | 6,407.14 |
| 3601 | Workers' Compensation - Certificated | 72,732.00 | 17,714.86 | 90,446.86 |
| 3602 | Workers' Compensation - Classified | 14,697.00 | 11,888.46 | 26,585.46 |
| 3701 | Retiree Benefits - Certificated | 11,881.00 | - | 11,881.00 |
| 3702 | Retiree Benefits - Classified | 7,635.00 | - | 7,635.00 |
| 3801 | PERS Reduction - Classified | 1,813.00 | 1,441.00 | 3,254.00 |
| 3802 | PERS Reduction - Classified | 40,310.00 | 19,439.63 | 59,749.63 |
| 3901 | Other Benefits - Certificated | - | - | - |
| 3902 | Other Benefits - Classified | 88,890.00 | - | 88,890.00 |
| | TOTAL BENEFITS | \$ 1,952,286.00 | \$ 613,273.43 | \$ 2,565,559.43 |

STATUTORY: CONTRIBUTION RATES

| | |
|--|----------|
| Public Employees Retirement System | 9.428 % |
| State Teachers Retirement System | 8.25 % |
| Social Security | 6.20 % |
| Medicare | 1.45 % |
| Unemployment Insurance | .30 % |
| Workers' Compensation | 1.2069 % |

HEALTH & WELFARE: CONTRIBUTION RATES

| | |
|---|-------------|
| Health and Welfare – Classified..... | \$ 5,440.00 |
| Health and Welfare – Certificated | \$ 6,710.00 |
| Health and Welfare – Classified Confidential..... | \$ 5,925.00 |
| Health and Welfare – Certificated Management..... | \$ 5,925.00 |

MATERIAL AND SUPPLIES COSTS

| <u>MATERIALS AND SUPPLIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|-------------------------------|---|---------------------|-------------------|-----------------|
| 4100 | Approved Textbooks and Core Materials | - | - | - |
| 4200 | Books and Other Reference Materials | - | 138,500.40 | 138,500.40 |
| 4300 | Materials & Supplies | 120,405.00 | 570,731.78 | 691,136.78 |
| 4400 | Non-Capitalized Equipment (\$500-\$5,000) | 35,950.00 | 244,033.53 | 279,983.53 |
| 4700 | Food | - | - | - |
| TOTAL MATERIAL AND SUPPLIES | | \$ 156,355.00 | \$ 953,265.71 | \$ 1,109,620.71 |

OTHER OPERATING COSTS

| <u>OTHER OPERATING EXPENSES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|---------------------------------|-------------------------------------|---------------------|-------------------|-----------------|
| 5200 | Travel and Conference | 28,950.00 | 151,040.05 | 179,990.05 |
| 5300 | Dues and Memberships | 16,350.00 | 514.00 | 16,864.00 |
| 5400 | Property/Liability Insurance | 82,500.00 | - | 82,500.00 |
| 5500 | Operation and Housekeeping Services | 9,350.00 | - | 9,350.00 |
| 5501 | Natural Gas | 7,500.00 | - | 7,500.00 |
| 5502 | Electricity | 375,000.00 | - | 375,000.00 |
| 5503 | Water | 150,000.00 | - | 150,000.00 |
| 5600 | Rentals, Leases, and Repairs | 63,600.00 | 197,717.14 | 261,317.14 |
| 5800 | Professional Services | 238,350.00 | 357,958.50 | 596,308.50 |
| 5860 | County Contracts (Data Processing) | 35,000.00 | - | 35,000.00 |
| 5900 | Communications | 58,250.00 | 5,860.92 | 64,110.92 |
| TOTAL OTHER OPERATING | | \$ 1,064,850.00 | \$ 713,090.61 | \$ 1,777,940.61 |

CAPITAL OUTLAY COSTS

| | <u>CAPITAL OUTLAY</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|--|---------------------|----------------------|----------------------|
| 6100 | Site Improvements | - | - | - |
| 6200 | Building Improvements | - | 101,162.21 | 101,162.21 |
| 6400 | Capitalized Equipment (\$5,000+) | - | 19,323.50 | 19,323.50 |
| 6500 | Equipment Replacement-Johnson Controls | - | - | - |
| | TOTAL CAPITAL OUTLAY | \$0.00 | \$ 120,485.71 | \$ 120,485.71 |

OTHER OUTGO COSTS

| | <u>OTHER OUTGO</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|---|---------------------|-------------------|--------------|
| 7222 | Transfers of Apportionments to County Office | - | 102,486.00 | 102,486.00 |
| 7310 | Indirect Cost Recovery | (207,698.70) | 207,698.70 | - |
| 7350 | Direct Suppt/Indirect Cst for Interfund Changes | (16,815.00) | - | (16,815.00) |

DEBT SERVICE

| | | | | |
|------|--------------------------|---|---|---|
| 7438 | Debt Service - Interest | - | - | - |
| 7439 | Debt Service - Principal | - | - | - |

INTERFUND TRANSFERS OUT

| | | | | |
|------|--|---|-----------|-----------|
| 7615 | To: Fund 140 (Deferred Maintenance) | - | 85,000.00 | 85,000.00 |
| 7619 | To: Fund 110 (Ad Ed - Discretionary Block) | - | - | - |
| 7619 | To: Fund 200 (Special Reserve Fund - COP) | - | - | - |

RESTRICTED RESERVES

| | | | | |
|------|------------------------------|---------------------|-------------------|-------------------|
| 7699 | Restricted Reserves | - | - | - |
| | TOTAL OTHER FINANCING | (224,513.70) | 395,184.70 | 170,671.00 |

GRAND TOTAL - EXPENSES

| | | |
|------------------------|------------------------|-------------------------|
| \$ 9,755,728.30 | \$ 5,693,730.45 | \$ 15,449,458.75 |
|------------------------|------------------------|-------------------------|

THE BOTTOM LINE (2008-09)

| | UNRESTRICTED | RESTRICTED | TOTAL |
|---|------------------------|-----------------------|------------------------|
| Estimated Beginning Balance July 1, 2008 | 1,618,151.03 | 714,333.96 | 2,444,532.22 |
| Audit Adjustments / Restatements | (12.87) | 14,241.50 | 14,228.63 |
| Net Est Beginning Balance July 1, 2008 | \$ 1,618,138.16 | \$ 728,575.46 | \$ 2,346,713.62 |
| ADD: INCOME | 10,902,482.62 | 4,066,395.77 | 14,968,878.39 |
| SUBTRACT: EXPENDITURES | (9,755,728.30) | (5,693,730.45) | (15,449,458.75) |
| Excess / (Deficiency) | 1,146,754.32 | (1,627,334.68) | (480,580.36) |

CONTRIBUTIONS TO RESTRICTED PROGRAMS

| | | | |
|---|---------------------|-------------------|----------|
| Special Education - SELPA | (192,188.00) | 192,188.00 | - |
| Ongoing & Major Maintenance | (693,604.13) | 693,604.13 | - |
| School Safety and Violence Prevention Grant | (31,099.06) | 31,099.06 | - |
| | | | - |
| Total Contributions | (916,891.19) | 916,891.19 | - |

| | | | |
|-----------------------------------|-------------------|---------------------|---------------------|
| Net Change in Fund Balance | 229,863.13 | (710,443.49) | (480,580.36) |
|-----------------------------------|-------------------|---------------------|---------------------|

| | | | |
|---|------------------------|---------------------|------------------------|
| Estimated Ending Balance June 30, 2009 | \$ 1,848,001.29 | \$ 18,131.97 | \$ 1,866,133.26 |
|---|------------------------|---------------------|------------------------|

COMPONENTS OF THE ENDING BALANCE

| | UNRESTRICTED | RESTRICTED | TOTAL |
|---|------------------------|---------------------|------------------------|
| Revolving Cash | 2,500.00 | | 2,500.00 |
| Economic Uncertainties 3% | 463,484.09 | | 463,484.09 |
| P-2 Apportionment Deferral | 705,254.00 | | 705,254.00 |
| Capital Improvements | 676,763.20 | | 676,763.20 |
| Restricted Programs | | 18,131.97 | 18,131.97 |
| Estimated Ending Balance June 30, 2009 | \$ 1,848,001.29 | \$ 18,131.97 | \$ 1,866,133.26 |

HOLTVILLE UNIFIED SCHOOL DISTRICT 2009-10 JULY BUDGET ADOPTION

STATE REVENUE LIMIT

| <u>STATE REVENUE LIMIT</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|-----------------------------|--|------------------------|----------------------|------------------------|
| 8011 | State Apportionment | 6,722,942.00 | - | 6,722,942.00 |
| 8019 | Revenue Limit State Aid - Prior Years | - | - | - |
| 8089 | Non-Revenue Limit (50%) Adjustment | (13,667.00) | - | |
| 8091 | Revenue Limit Transfer-Special Education | (167,082.00) | 167,082.00 | - |
| 8092 | PERS Reduction Transfer | 58,205.00 | - | 58,205.00 |
| <u>LOCAL PROPERTY TAXES</u> | | | | |
| 8021 | Homeowners' Exemptions | 28,573.00 | - | 28,573.00 |
| 8029 | Other Subventions | - | - | - |
| 8041 | Current Secured | 1,657,156.00 | - | 1,657,156.00 |
| 8042 | Current Unsecured | 167,324.00 | - | 167,324.00 |
| 8044 | Supplemental Taxes | 100,197.00 | - | 100,197.00 |
| 8045 | Education Revenue Augmentation | - | - | - |
| 8082 | Other In-Lieu Taxes | 27,334.00 | - | 27,334.00 |
| TOTAL REVENUE LIMIT | | \$ 8,580,982.00 | \$ 167,082.00 | \$ 8,748,064.00 |

FEDERAL REVENUE

| <u>FEDERAL REVENUES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|----------------------------|---|---------------------|------------------------|------------------------|
| 8181 | Special Education IDEA, Part B | - | 457,571.00 | 457,571.00 |
| 8287 | Special Education ARRA Pass-Through | - | 14,597.00 | 14,597.00 |
| 8290 | Title I | - | 624,142.00 | 624,142.00 |
| 8290 | Title I - Migrant Ed | - | 176,955.00 | 176,955.00 |
| 8290 | Title I - Migrant Ed Summer Program | - | 12,594.00 | 12,594.00 |
| 8290 | Even Start | - | 125,000.00 | 125,000.00 |
| 8290 | American Recovery/Reinvestment Act (ARRA) | - | - | - |
| 8290 | Voc & Appl Tech | - | 13,450.00 | 13,450.00 |
| 8290 | Safe & Drug Free Schools | - | 7,790.00 | 7,790.00 |
| 8290 | Title II, Part A (Teacher Quality) | - | 62,069.00 | 62,069.00 |
| 8290 | Title II, Part D (Technology) | - | 4,926.00 | 4,926.00 |
| 8290 | Title V (Innovative Strategies) | - | 62,069.00 | 62,069.00 |
| 8290 | NCLB: Title VI, Part B (Rural & Low Income) | - | - | - |
| 8290 | Title III (Immigrant Education) | - | 12,160.00 | 12,160.00 |
| 8290 | Title III (Limited English Proficiency) | - | 65,075.00 | 65,075.00 |
| 8290 | Medi-Cal Billing Option | - | - | - |
| 8290 | GEAR UP | - | - | - |
| TOTAL FEDERAL FUNDS | | \$ - | \$ 1,638,398.00 | \$ 1,638,398.00 |

OTHER STATE REVENUE

| <u>STATE REVENUES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|--------------------------------|--|------------------------|----------------------|------------------------|
| 8311 | ROP Apportionment | - | - | - |
| 8311 | Supplemental Programs/ Summer School | 157,969.00 | - | 157,969.00 |
| 8311 | Economic Impact Aid (EIA) | - | 372,973.00 | 372,973.00 |
| 8311 | Gifted and Talented (GATE) | - | - | - |
| 8311 | Home-To-School Transportation | - | 145,769.00 | 145,769.00 |
| 8311 | Special Education Transportation | - | 4,739.00 | 4,739.00 |
| 8311 | School Improvement (SIP) Grades K-6 | - | - | - |
| 8311 | School Improvement (SIP) Grades 7-12 | - | - | - |
| 8319 | ROP - Prior Year | - | - | - |
| 8434 | K-3 Class Size Reduction (CSR) | 475,481.00 | - | 475,481.00 |
| 8435 | 9-12 Class Size Reduction (CSR) | - | - | - |
| 8550 | Special Education Mandated Costs | - | - | - |
| 8550 | Mandated Costs Reimbursement | - | - | 0.00 |
| 8560 | California Lottery | 185,359.00 | 18,868.00 | 204,227.00 |
| 8590 | Oral Health Assessment | - | - | - |
| 8590 | Special Education Madated Cost Settlement | - | - | - |
| 8590 | CAHSEE Reimbursement | - | - | - |
| 8590 | CELDT Reimbursement | - | - | - |
| 8590 | After School Ed and Safety (ASES) - Finley | - | - | - |
| 8590 | After School Ed and Safety (ASES) - HMS | - | - | - |
| 8590 | Physical Ed Teacher Incentive Program | 88,393.00 | - | 88,393.00 |
| 8590 | Com. Based Eng. Tutoring (CBET) | 19,092.00 | - | 19,092.00 |
| 8590 | Regional Occupation Program (ROP) | 51,126.00 | - | 51,126.00 |
| 8590 | English Language Acquisition (ELAP) | - | 29,357.00 | 29,357.00 |
| 8590 | Adult Education | 155,739.00 | - | 155,739.00 |
| 8590 | School Safety & Violence Prev., Grades 8-12 | 31,153.00 | - | 31,153.00 |
| 8590 | Tobacco Use And Prevention (TUPE) | - | 2,479.00 | 2,479.00 |
| 8590 | Arts and Music Block Grant | 25,701.00 | - | 25,701.00 |
| 8590 | Agricultural Vocational Incentive Grants | - | 13,861.00 | 13,861.00 |
| 8590 | CAHSEE Intensive Instruction | - | 15,360.00 | 15,360.00 |
| 8590 | Supplemental School Counseling Program | 66,980.00 | - | 66,980.00 |
| 8590 | Gifted and Talented Education (GATE) | 12,332.00 | - | 12,332.00 |
| 8590 | Instructional Materials Realignment (AB1781) | 99,482.00 | - | 99,482.00 |
| 8590 | Peer Assistance Review (PAR) | 8,307.00 | - | 8,307.00 |
| 8590 | Staff Development - Principal's Training | 2,414.00 | - | 2,414.00 |
| 8590 | Pupil Retention Block Grant | 52,567.00 | - | 52,567.00 |
| 8590 | Professional Development Block Grant | 20,246.00 | - | 20,246.00 |
| 8590 | School and Library Improvement Block Grant | 120,497.00 | - | 120,497.00 |
| 8590 | School Sites' Discretionary Block Grants | - | - | - |
| 8590 | District Discretionary Block Grant | - | - | - |
| 8590 | Instructional/Library Materials, Ed Tech Block | - | - | - |
| TOTAL OTHER STATE FUNDS | | \$ 1,572,838.00 | \$ 603,406.00 | \$ 2,176,244.00 |

OTHER LOCAL REVENUE

| | <u>LOCAL REVENUES</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|---|---------------------|----------------------|----------------------|
| 8660 | Interest | 25,000.00 | - | 25,000.00 |
| 8677 | ROP - Interagency Transfer | - | - | - |
| 8677 | ROP - Interagency Transfer (Discretionary Blck) | - | - | - |
| 8691 | Plus: Misc. Funds Non Reserve Limit | 456.00 | - | |
| 8699 | Medical Administrative Activities (MAA) | - | - | - |
| 8699 | Driver's Ed Training | - | - | - |
| 8699 | Instructional Materials Interest | - | - | - |
| 8699 | Microsoft Voucher Reimbursement (General) | - | - | - |
| 8699 | Microsoft Voucher Reimbursement (Software) | - | - | - |
| 8699 | All Other Local Revenues | 1,500.00 | - | 1,500.00 |
| 8792 | Special Ed SELPA Transfer | - | 343,772.00 | 343,772.00 |
| | TOTAL OTHER LOCAL FUNDS | \$ 26,956.00 | \$ 343,772.00 | \$ 370,728.00 |

INTERFUND TRANSFERS IN

| | <u>INTERFUND TRANSFERS IN</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|-------------------------------------|---------------------|-------------------|--------------|
| 8919 | From: Fund 110 | - | - | - |
| 8919 | From: Fund 215 | - | - | - |
| 8997 | Transfers of Restricted Balances | - | - | - |
| 8998 | Categorical Flexibility Transfers | - | - | - |
| | TOTAL INTERFUND TRANSFERS IN | \$ - | \$ - | \$ - |

| | | | |
|------------------------------|-------------------------|------------------------|-------------------------|
| GRAND TOTAL - REVENUE | \$ 10,180,776.00 | \$ 2,752,658.00 | \$ 12,933,434.00 |
|------------------------------|-------------------------|------------------------|-------------------------|

SALARY COSTS

| <u>CERTIFICATED SALARIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------------------------------|---|------------------------|------------------------|------------------------|
| 1100 | Classroom Teachers | 4,646,334.00 | 934,342.00 | 5,580,676.00 |
| 1160 | Substitute Teachers | 97,300.00 | 21,000.00 | 118,300.00 |
| 1170 | Extra-Duty Stipends For Teachers | 107,300.00 | 11,350.00 | 118,650.00 |
| 1200 | Certificated Pupil Support Salaries | 229,368.00 | 163,224.00 | 392,592.00 |
| 1300 | Certificated Supervisors / Administrators | 651,558.00 | 48,853.00 | 700,411.00 |
| 1900 | Other Certificated Salaries | 141,900.00 | - | 141,900.00 |
| TOTAL CERTIFICATED | | \$ 5,873,760.00 | \$ 1,178,769.00 | \$ 7,052,529.00 |

| <u>CLASSIFIED SALARIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|----------------------------|---|------------------------|----------------------|------------------------|
| 2100 | Instructional Aides Salaries | 80,574.00 | 287,575.00 | 368,149.00 |
| 2200 | Classified Support Salaries | 478,171.00 | 326,045.00 | 804,216.00 |
| 2300 | Classified Supervisors / Administrators | 88,368.00 | 69,247.00 | 157,615.00 |
| 2400 | Clerical, Technical, & Office Staff | 540,074.00 | 37,236.00 | 577,310.00 |
| 2900 | Other Classified Salaries | 57,250.00 | 29,878.00 | 87,128.00 |
| 2990 | Work Study | - | 15,840.00 | 15,840.00 |
| TOTAL CLASSIFIED | | \$ 1,244,437.00 | \$ 765,821.00 | \$ 2,010,258.00 |

BENEFIT COSTS

| | <u>EMPLOYEE BENEFITS</u> | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------|---|------------------------|----------------------|------------------------|
| 3101 | STRS - Certificated | 480,041.00 | 97,289.00 | 577,330.00 |
| 3102 | STRS - Classified | - | - | - |
| 3201 | PERS - Certificated | 5,350.00 | - | 5,350.00 |
| 3202 | PERS - Classified | 120,808.00 | 72,812.00 | 193,620.00 |
| 3301 | Social Security / Medicare - Certificated | - | - | - |
| 3302 | Social Security / Medicare - Classified | 77,155.00 | 46,503.00 | 123,658.00 |
| 3303 | Medicare - Certificated | 85,170.00 | 17,093.00 | 102,263.00 |
| 3304 | Medicare - Classified | 18,048.00 | 10,877.00 | 28,925.00 |
| 3401 | Health and Welfare - Certificated | 568,228.00 | 113,747.00 | 681,975.00 |
| 3402 | Health and Welfare - Classified | 189,236.00 | 116,603.00 | 305,839.00 |
| 3501 | Unemployment Insurance - Certificated | 17,622.00 | 3,537.00 | 21,159.00 |
| 3502 | Unemployment Insurance - Classified | 3,733.00 | 2,249.00 | 5,982.00 |
| 3601 | Workers' Compensation - Certificated | 69,607.00 | 13,966.00 | 83,573.00 |
| 3602 | Workers' Compensation - Classified | 14,747.00 | 9,075.00 | 23,822.00 |
| 3701 | Retiree Benefits - Certificated | 53,478.00 | - | 53,478.00 |
| 3702 | Retiree Benefits - Classified | 16,338.00 | - | 16,338.00 |
| 3801 | PERS Reduction - Classified | 1,979.00 | - | 1,979.00 |
| 3802 | PERS Reduction - Classified | 41,220.00 | 14,154.00 | 55,374.00 |
| 3901 | Other Benefits - Certificated | - | - | - |
| 3902 | Other Benefits - Classified | 81,690.00 | - | 81,690.00 |
| | TOTAL BENEFITS | \$ 1,844,450.00 | \$ 517,905.00 | \$ 2,362,355.00 |

STATUTORY: CONTRIBUTION RATES

| | |
|--|---------|
| Public Employees Retirement System | 9.709 % |
| State Teachers Retirement System | 8.25 % |
| Social Security | 6.20 % |
| Medicare | 1.45 % |
| Unemployment Insurance | .30 % |
| Workers' Compensation | 1.185 % |

HEALTH & WELFARE: CONTRIBUTION RATES

| | |
|---|-------------|
| Health and Welfare – Classified..... | \$ 5,865.00 |
| Health and Welfare – Certificated | \$ 6,710.00 |
| Health and Welfare – Classified Confidential..... | \$ 6,645.00 |
| Health and Welfare – Certificated Management..... | \$ 6,645.00 |

MATERIAL AND SUPPLIES COSTS

| <u>MATERIALS AND SUPPLIES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|------------------------------------|---|---------------------|----------------------|----------------------|
| 4100 | Approved Textbooks and Core Materials | - | - | - |
| 4200 | Books and Other Reference Materials | - | 500.00 | 500.00 |
| 4300 | Materials & Supplies | 70,555.00 | 285,382.47 | 355,937.47 |
| 4400 | Non-Capitalized Equipment (\$500-\$5,000) | 2,500.00 | 12,000.00 | 14,500.00 |
| 4700 | Food | - | - | - |
| TOTAL MATERIAL AND SUPPLIES | | \$ 73,055.00 | \$ 297,882.47 | \$ 370,937.47 |

OTHER OPERATING COSTS

| <u>OTHER OPERATING EXPENSES</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|---------------------------------|-------------------------------------|------------------------|----------------------|------------------------|
| 5200 | Travel and Conference | 22,000.00 | 127,945.02 | 149,945.02 |
| 5300 | Dues and Memberships | 15,250.00 | 505.00 | 15,755.00 |
| 5400 | Property/Liability Insurance | 108,300.00 | - | 108,300.00 |
| 5500 | Operation and Housekeeping Services | 6,000.00 | - | 6,000.00 |
| 5501 | Natural Gas | 7,500.00 | - | 7,500.00 |
| 5502 | Electricity | 400,000.00 | - | 400,000.00 |
| 5503 | Water | 150,000.00 | - | 150,000.00 |
| 5600 | Rentals, Leases, and Repairs | 67,550.00 | 79,100.00 | 146,650.00 |
| 5800 | Professional Services | 201,500.00 | 237,547.74 | 439,047.74 |
| 5860 | County Contracts (Data Processing) | 35,000.00 | - | 35,000.00 |
| 5900 | Communications | 55,500.00 | 6,300.00 | 61,800.00 |
| TOTAL OTHER OPERATING | | \$ 1,068,600.00 | \$ 451,397.76 | \$ 1,519,997.76 |

CAPITAL OUTLAY COSTS

| <u>CAPITAL OUTLAY</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|-----------------------------|--|---------------------|---------------------|---------------------|
| 6100 | Site Improvements | - | - | - |
| 6200 | Building Improvements | - | - | - |
| 6400 | Capitalized Equipment (\$5,000+) | - | 10,000.00 | 10,000.00 |
| 6500 | Equipment Replacement-Johnson Controls | - | - | - |
| TOTAL CAPITAL OUTLAY | | \$0.00 | \$ 10,000.00 | \$ 10,000.00 |

OTHER OUTGO COSTS

| <u>OTHER OUTGO</u> | | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|--------------------------------|---|---------------------|-------------------|--------------|
| 7222 | Transfers of Apportionments to County Office | - | - | - |
| 7310 | Indirect Cost Recovery | (273,813.77) | 273,813.77 | - |
| 7350 | Direct Suppt/Indirect Cst for Interfund Changes | - | - | - |
| <u>DEBT SERVICE</u> | | | | |
| 7438 | Debt Service - Interest | - | - | - |
| 7439 | Debt Service - Principal | - | - | - |
| <u>INTERFUND TRANSFERS OUT</u> | | | | |
| 7615 | To: Fund 140 (Deferred Maintenance) | - | - | - |
| 7619 | To: Fund 110 (Ad Ed - Discretionary Block) | - | - | - |
| 7619 | To: Fund 200 (Special Reserve Fund - COP) | - | - | - |
| <u>RESTRICTED RESERVES</u> | | | | |
| 7699 | Restricted Reserves | - | - | - |
| TOTAL OTHER FINANCING | | (273,813.77) | 273,813.77 | - |

| | | | |
|-------------------------------|------------------------|------------------------|-------------------------|
| GRAND TOTAL - EXPENSES | \$ 9,830,488.23 | \$ 3,495,589.00 | \$ 13,326,077.23 |
|-------------------------------|------------------------|------------------------|-------------------------|

THE BOTTOM LINE (2009-10)

| | UNRESTRICTED | RESTRICTED | TOTAL |
|---|------------------------|---------------------|------------------------|
| Estimated Beginning Balance July 1, 2009 | 1,848,001.29 | 18,131.97 | 1,866,133.26 |
| Audit Adjustments / Restatements | - | - | - |
| Net Est Beginning Balance July 1, 2009 | \$ 1,848,001.29 | \$ 18,131.97 | \$ 1,866,133.26 |
| ADD: INCOME | 10,180,776.00 | 2,752,658.00 | 12,933,434.00 |
| SUBTRACT: EXPENDITURES | (9,830,488.23) | (3,495,589.00) | (13,326,077.23) |
| Excess / (Deficiency) | 350,287.77 | (742,931.00) | (392,643.23) |

CONTRIBUTIONS TO RESTRICTED PROGRAMS

| | | | |
|---|------------------------|---------------------|------------------------|
| Special Education - SELPA | (218,345.00) | 218,345.00 | - |
| Ongoing & Major Maintenance | (288,296.00) | 288,296.00 | - |
| Home-to-School Transportation | (236,290.00) | 236,290.00 | - |
| | | | - |
| Total Contributions | (742,931.00) | 742,931.00 | - |
| Net Change in Fund Balance | (392,643.23) | 0.00 | (392,643.23) |
| Estimated Ending Balance June 30, 2010 | \$ 1,455,358.06 | \$ 18,131.97 | \$ 1,473,490.03 |

COMPONENTS OF THE ENDING BALANCE

| | UNRESTRICTED | RESTRICTED | TOTAL |
|---|------------------------|---------------------|------------------------|
| Revolving Cash | 2,500.00 | | 2,500.00 |
| Economic Uncertainties 3% | 399,782.65 | | 399,782.65 |
| P-2 Apportionment Deferral | 705,254.00 | | 705,254.00 |
| Capital Improvements | 347,821.41 | | 347,821.41 |
| Restricted Programs | | 18,131.97 | 18,131.97 |
| Estimated Ending Balance June 30, 2010 | \$ 1,455,358.06 | \$ 18,131.97 | \$ 1,473,490.03 |

| 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 | 9,011,449.63 | 171,711.00 | 9,183,160.63 | 8,580,982.00 | 167,082.00 | 8,748,064.00 | -4.7% |
| 2) Federal Revenue | | 8100-8299 | 2,205.00 | 2,134,467.63 | 2,136,672.63 | 0.00 | 1,638,398.00 | 1,638,398.00 | -23.3% |
| 3) Other State Revenue | | 8300-8599 | 865,624.00 | 1,855,481.00 | 2,721,105.00 | 1,572,838.00 | 603,406.00 | 2,176,244.00 | -20.0% |
| 4) Other Local Revenue | | 8600-8799 | 268,199.43 | 409,684.00 | 677,883.43 | 26,956.00 | 343,772.00 | 370,728.00 | -45.3% |
| 5) TOTAL, REVENUES | | | 10,147,478.06 | 4,571,343.63 | 14,718,821.69 | 10,180,776.00 | 2,752,658.00 | 12,933,434.00 | -12.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,589,083.00 | 1,809,871.00 | 7,499,054.00 | 5,873,760.00 | 1,178,769.00 | 7,052,529.00 | -6.0% |
| 2) Classified Salaries | | 2000-2999 | 1,217,668.00 | 988,458.29 | 2,206,127.29 | 1,244,437.00 | 765,821.00 | 2,010,258.00 | -8.9% |
| 3) Employee Benefits | | 3000-3999 | 1,952,286.00 | 613,273.43 | 2,565,559.43 | 1,844,450.00 | 517,905.00 | 2,362,355.00 | -7.9% |
| 4) Books and Supplies | | 4000-4999 | 156,355.00 | 953,265.71 | 1,109,620.71 | 73,055.00 | 297,882.47 | 370,937.47 | -66.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,084,850.00 | 713,090.61 | 1,777,940.61 | 1,068,600.00 | 451,397.76 | 1,519,997.76 | -14.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 120,485.71 | 120,485.71 | 0.00 | 10,000.00 | 10,000.00 | -91.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 102,486.00 | 102,486.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (224,513.70) | 207,698.70 | (16,815.00) | (273,813.77) | 273,813.77 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 9,755,728.30 | 5,608,730.45 | 15,364,458.75 | 9,830,488.23 | 3,495,589.00 | 13,326,077.23 | -13.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 391,749.76 | (1,037,386.82) | (645,637.06) | 350,287.77 | (742,931.00) | (392,643.23) | -39.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 163,763.00 | 86,293.70 | 250,056.70 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (325,649.63) | 325,649.63 | 0.00 | (742,931.00) | 742,931.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (161,886.63) | 326,943.33 | 165,056.70 | (742,931.00) | 742,931.00 | 0.00 | -100.0% |

| 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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 229,863.13 | (710,443.49) | (480,580.36) | (392,643.23) | 0.00 | (392,643.23) | -18.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,848,001.29 | 18,131.97 | 1,866,133.26 | 1,455,358.06 | 18,131.97 | 1,473,490.03 | -21.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 18,131.97 | 18,131.97 | 0.00 | 18,131.97 | 18,131.97 | 0.0% |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 463,484.09 | 0.00 | 463,484.09 | 399,782.65 | 0.00 | 399,782.65 | -13.7% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 1,382,017.20 | 0.00 | 1,382,017.20 | 1,053,075.41 | 0.00 | 1,053,075.41 | -23.8% |
| June Deferral | 0000 | 9780 | | | | 705,254.00 | | 705,254.00 | |
| State Cuts/Capital Improvements | 0000 | 9780 | | | | 347,821.41 | | 347,821.41 | |
| June Apportionment Deferral | 0000 | 9780 | 705,254.00 | | 705,254.00 | | | | |
| Reserve for 2009-10 Deficit/Capital Imp | 0000 | 9780 | 676,763.20 | | 676,763.20 | | | | |
| c) Undesignated Amount | | 9790 | 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 | | | |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & 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 State Aid - Current Year | | 8011 | 7,152,200.00 | 0.00 | 7,152,200.00 | 6,722,942.00 | 0.00 | 6,722,942.00 | -6.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 28,573.00 | 0.00 | 28,573.00 | 28,573.00 | 0.00 | 28,573.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 1,657,156.00 | 0.00 | 1,657,156.00 | 1,657,156.00 | 0.00 | 1,657,156.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 167,324.00 | 0.00 | 167,324.00 | 167,324.00 | 0.00 | 167,324.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 100,197.00 | 0.00 | 100,197.00 | 100,197.00 | 0.00 | 100,197.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 27,334.00 | 0.00 | 27,334.00 | 27,334.00 | 0.00 | 27,334.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | (13,667.00) | 0.00 | (13,667.00) | (13,667.00) | 0.00 | (13,667.00) | 0.0% |
| Subtotal, Revenue Limit Sources | | | 9,119,117.00 | 0.00 | 9,119,117.00 | 8,689,859.00 | 0.00 | 8,689,859.00 | -4.7% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (171,711.00) | | (171,711.00) | (167,082.00) | | (167,082.00) | -2.7% |
| Continuation Education ADA Transfer | 2200 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | | 171,711.00 | 171,711.00 | | 167,082.00 | 167,082.00 | -2.7% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 64,043.63 | 0.00 | 64,043.63 | 58,205.00 | 0.00 | 58,205.00 | -9.1% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 9,011,449.63 | 171,711.00 | 9,183,160.63 | 8,580,982.00 | 167,082.00 | 8,748,064.00 | -4.7% |
| 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 | 284,152.00 | 284,152.00 | 0.00 | 457,571.00 | 457,571.00 | 61.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8261 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 14,697.00 | 14,697.00 | New |
| NCLB/IASA | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | | 1,801,426.63 | 1,801,426.63 | | 1,144,990.00 | 1,144,990.00 | -36.4% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 14,014.00 | 14,014.00 | | 13,450.00 | 13,450.00 | -4.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 7,790.00 | 7,790.00 | | 7,790.00 | 7,790.00 | 0.0% |
| JTPA / WIA | 5600-5625 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 2,205.00 | 27,085.00 | 29,290.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 2,205.00 | 2,134,467.63 | 2,136,672.63 | 0.00 | 1,638,398.00 | 1,638,398.00 | -23.3% |

| 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) | |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Supplemental Instruction Programs | | | | | | | | | |
| Current Year | 0000 | 8311 | 165,413.00 | | 165,413.00 | 157,969.00 | | 157,969.00 | -4.5% |
| Prior Years | 0000 | 8319 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Community Day School Additional Funding | | | | | | | | | |
| Current Year | 2430 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| RCC/P Entitlement | | | | | | | | | |
| Current Year | 6350-6360 | 8311 | | 95,000.00 | 95,000.00 | | 0.00 | 0.00 | -100.0% |
| Prior Years | 6350-6360 | 8319 | | 1,186.00 | 1,186.00 | | 0.00 | 0.00 | -100.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Gifted and Talented Pupils | 7140 | 8311 | | 12,967.00 | 12,967.00 | | 0.00 | 0.00 | -100.0% |
| Home-to-School Transportation | 7230 | 8311 | | 416,484.00 | 416,484.00 | | 145,769.00 | 145,769.00 | -65.0% |
| School Improvement Program | 7260-7265 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | | 372,973.00 | 372,973.00 | | 372,973.00 | 372,973.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | | 13,541.00 | 13,541.00 | | 4,739.00 | 4,739.00 | -65.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 495,990.00 | 0.00 | 495,990.00 | 475,481.00 | 0.00 | 475,481.00 | -4.1% |
| Class Size Reduction, Grade Nine | | 8435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter Schools Categorical Block Grant | | 8480 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 195,774.00 | 20,261.00 | 216,035.00 | 185,359.00 | 18,868.00 | 204,227.00 | -5.5% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Arts and Music Block Grant | 6760 | 8590 | | 27,025.00 | 27,025.00 | | 0.00 | 0.00 | -100.0% |
| Miller Unruh Reading Program | 7200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Supplemental School Counseling Program | 7080 | 8590 | | 70,431.00 | 70,431.00 | | 0.00 | 0.00 | -100.0% |
| Instructional Materials | 7155, 7156, 7157, 7158, 7160, 7170 | 8590 | | 104,608.00 | 104,608.00 | | 0.00 | 0.00 | -100.0% |
| Staff Development | 7294, 7295, 7296 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Tenth Grade Counseling | 7375 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Educational Technology Assistance Grants | 7100-7125 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6605-6680 | 8590 | | 2,479.00 | 2,479.00 | | 2,479.00 | 2,479.00 | 0.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Class Size Reduction Facilities | 6200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Pupil Retention Block Grant | 7390 | 8590 | | 55,275.00 | 55,275.00 | | 0.00 | 0.00 | -100.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Teacher Credentialing Block Grant | 7392 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Professional Development Block Grant | 7393 | 8590 | | 21,289.00 | 21,289.00 | | 0.00 | 0.00 | -100.0% |
| Targeted Instructional Improvement Block Grant | 7394 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| School and Library Improvement Block Grant | 7395 | 8590 | | 126,706.00 | 126,706.00 | | 0.00 | 0.00 | -100.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 8,447.00 | 515,256.00 | 523,703.00 | 754,029.00 | 58,578.00 | 812,607.00 | 55.2% |
| TOTAL, OTHER STATE REVENUE | | | 865,624.00 | 1,855,481.00 | 2,721,105.00 | 1,572,838.00 | 603,406.00 | 2,176,244.00 | -20.0% |

| 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) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-Revenue | | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 35,000.00 | 0.00 | 35,000.00 | 25,000.00 | 0.00 | 25,000.00 | -28.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 55,000.00 | 55,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-Revenue | | | | | | | | | |
| Limit (50%) Adjustment | | 8691 | 9,922.00 | 0.00 | 9,922.00 | 456.00 | 0.00 | 456.00 | -95.4% |
| Pass-Through Revenues From Local Sources | | | | | | | | | |
| | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 223,277.43 | 10,912.00 | 234,189.43 | 1,500.00 | 0.00 | 1,500.00 | -99.4% |
| 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 | | 343,772.00 | 343,772.00 | | 343,772.00 | 343,772.00 | 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 | | | 268,199.43 | 409,684.00 | 677,883.43 | 26,956.00 | 343,772.00 | 370,728.00 | -45.3% |
| TOTAL, REVENUES | | | 10,147,478.06 | 4,571,343.63 | 14,718,821.69 | 10,180,776.00 | 2,762,658.00 | 12,933,434.00 | -12.1% |

| 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 | 4,668,257.00 | 1,561,005.00 | 6,229,262.00 | 4,850,934.00 | 966,692.00 | 5,817,626.00 | -6.6% |
| Certificated Pupil Support Salaries | | 1200 | 230,642.00 | 180,150.00 | 410,792.00 | 229,368.00 | 163,224.00 | 392,592.00 | -4.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 548,284.00 | 168,816.00 | 717,100.00 | 651,558.00 | 48,853.00 | 700,411.00 | -2.3% |
| Other Certificated Salaries | | 1900 | 141,900.00 | 0.00 | 141,900.00 | 141,900.00 | 0.00 | 141,900.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,589,083.00 | 1,909,971.00 | 7,499,054.00 | 5,873,760.00 | 1,178,769.00 | 7,052,529.00 | -6.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 76,493.00 | 380,852.12 | 457,345.12 | 80,574.00 | 287,575.00 | 368,149.00 | -19.5% |
| Classified Support Salaries | | 2200 | 525,026.00 | 356,322.00 | 881,348.00 | 478,171.00 | 326,045.00 | 804,216.00 | -8.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 88,368.00 | 69,247.00 | 157,615.00 | 88,368.00 | 69,247.00 | 157,615.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 456,281.00 | 130,828.17 | 587,109.17 | 540,074.00 | 37,236.00 | 577,310.00 | -1.7% |
| Other Classified Salaries | | 2900 | 71,500.00 | 51,210.00 | 122,710.00 | 57,250.00 | 45,718.00 | 102,968.00 | -16.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,217,668.00 | 988,459.29 | 2,206,127.29 | 1,244,437.00 | 765,821.00 | 2,010,258.00 | -8.9% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 490,562.00 | 117,139.38 | 607,701.38 | 480,041.00 | 97,289.00 | 577,330.00 | -5.0% |
| PERS | | 3201-3202 | 106,077.00 | 81,781.25 | 187,858.25 | 126,158.00 | 72,812.00 | 198,970.00 | 5.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 181,556.00 | 96,374.66 | 277,930.66 | 180,373.00 | 74,473.00 | 254,846.00 | -8.3% |
| Health and Welfare Benefits | | 3401-3402 | 914,400.00 | 260,512.00 | 1,174,912.00 | 757,464.00 | 230,350.00 | 987,814.00 | -15.9% |
| Unemployment Insurance | | 3501-3502 | 21,733.00 | 6,982.19 | 28,715.19 | 21,355.00 | 5,786.00 | 27,141.00 | -5.5% |
| Workers' Compensation | | 3601-3602 | 87,428.00 | 29,603.32 | 117,032.32 | 84,354.00 | 23,041.00 | 107,395.00 | -8.2% |
| OPEB, Allocated | | 3701-3702 | 19,516.00 | 0.00 | 19,516.00 | 69,816.00 | 0.00 | 69,816.00 | 257.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 42,123.00 | 20,880.63 | 63,003.63 | 43,199.00 | 14,154.00 | 57,353.00 | -9.0% |
| Other Employee Benefits | | 3901-3902 | 88,890.00 | 0.00 | 88,890.00 | 81,690.00 | 0.00 | 81,690.00 | -8.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,952,286.00 | 613,273.43 | 2,565,559.43 | 1,844,450.00 | 517,905.00 | 2,362,355.00 | -7.9% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 138,500.40 | 138,500.40 | 0.00 | 500.00 | 500.00 | -99.6% |
| Materials and Supplies | | 4300 | 120,405.00 | 570,731.78 | 691,136.78 | 70,555.00 | 285,382.47 | 355,937.47 | -48.5% |
| Noncapitalized Equipment | | 4400 | 35,950.00 | 244,033.53 | 279,983.53 | 2,500.00 | 12,000.00 | 14,500.00 | -94.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 156,355.00 | 953,265.71 | 1,109,620.71 | 73,055.00 | 297,882.47 | 370,937.47 | -66.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 28,950.00 | 151,040.05 | 179,990.05 | 22,000.00 | 127,945.02 | 149,945.02 | -16.7% |
| Dues and Memberships | | 5300 | 16,350.00 | 514.00 | 16,864.00 | 15,250.00 | 605.00 | 15,755.00 | -6.6% |
| Insurance | | 5400 - 5450 | 82,500.00 | 0.00 | 82,500.00 | 108,300.00 | 0.00 | 108,300.00 | 31.3% |
| Operations and Housekeeping Services | | 5500 | 541,850.00 | 0.00 | 541,850.00 | 563,500.00 | 0.00 | 563,500.00 | 4.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 63,600.00 | 197,717.14 | 261,317.14 | 67,550.00 | 79,100.00 | 146,650.00 | -43.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 273,350.00 | 357,958.50 | 631,308.50 | 236,500.00 | 237,547.74 | 474,047.74 | -24.9% |
| Communications | | 5900 | 58,250.00 | 5,860.92 | 64,110.92 | 55,500.00 | 6,300.00 | 61,800.00 | -3.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,064,850.00 | 713,090.61 | 1,777,940.61 | 1,068,600.00 | 451,397.76 | 1,519,997.76 | -14.5% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 101,162.21 | 101,162.21 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 19,323.50 | 19,323.50 | 0.00 | 10,000.00 | 10,000.00 | -48.2% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 120,485.71 | 120,485.71 | 0.00 | 10,000.00 | 10,000.00 | -91.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| RQC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6350, 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6350, 6360 | 7222 | | 102,486.00 | 102,486.00 | | 0.00 | 0.00 | -100.0% |
| To JPAs | 6350, 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 102,486.00 | 102,486.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of indirect Costs | | 7310 | (207,698.70) | 207,698.70 | 0.00 | (273,813.77) | 273,813.77 | 0.00 | 0.0% |
| Transfers of indirect Costs - Interfund | | 7350 | (16,815.00) | 0.00 | (16,815.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (224,513.70) | 207,698.70 | (16,815.00) | (273,813.77) | 273,813.77 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 9,755,728.30 | 5,608,730.45 | 15,364,458.75 | 9,830,488.23 | 3,495,589.00 | 13,326,077.23 | -13.3% |

| 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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 163,763.00 | 86,293.70 | 250,056.70 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 163,763.00 | 86,293.70 | 250,056.70 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (916,891.19) | 916,891.19 | 0.00 | (742,931.00) | 742,931.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 286,973.21 | (286,973.21) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Flexibility Transfers | | 8998 | 304,268.35 | (304,268.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (325,649.63) | 325,649.63 | 0.00 | (742,931.00) | 742,931.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (161,886.63) | 326,943.33 | 165,056.70 | (742,931.00) | 742,931.00 | 0.00 | -100.0% |

| Description | Function 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 | 9,011,449.63 | 171,711.00 | 9,183,160.63 | 8,580,982.00 | 167,082.00 | 8,748,064.00 | -4.7% |
| 2) Federal Revenue | | 8100-8299 | 2,205.00 | 2,134,467.63 | 2,136,672.63 | 0.00 | 1,638,398.00 | 1,638,398.00 | -23.3% |
| 3) Other State Revenue | | 8300-8599 | 865,624.00 | 1,855,481.00 | 2,721,105.00 | 1,572,838.00 | 603,406.00 | 2,176,244.00 | -20.0% |
| 4) Other Local Revenue | | 8600-8799 | 268,199.43 | 409,684.00 | 677,883.43 | 26,956.00 | 343,772.00 | 370,728.00 | -45.3% |
| 5) TOTAL, REVENUES | | | 10,147,478.06 | 4,571,343.63 | 14,718,821.69 | 10,180,776.00 | 2,752,658.00 | 12,933,434.00 | -12.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 6,116,977.00 | 3,472,372.51 | 9,589,349.51 | 5,917,973.00 | 2,148,677.23 | 8,066,550.23 | -15.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,016,826.00 | 204,356.11 | 1,221,182.11 | 1,023,712.00 | 203,614.00 | 1,227,326.00 | 0.5% |
| 3) Pupil Services | 3000-3999 | | 339,776.00 | 718,721.00 | 1,058,497.00 | 340,728.00 | 581,288.00 | 922,016.00 | -12.9% |
| 4) Ancillary Services | 4000-4999 | | 148,056.00 | 0.00 | 148,056.00 | 153,209.00 | 0.00 | 153,209.00 | 3.5% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 814,692.30 | 377,152.70 | 1,191,845.00 | 1,113,321.23 | 273,813.77 | 1,387,135.00 | 16.4% |
| 8) Plant Services | 8000-8999 | | 1,319,401.00 | 733,642.13 | 2,053,043.13 | 1,281,545.00 | 288,296.00 | 1,569,841.00 | -23.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 102,486.00 | 102,486.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 9,755,728.30 | 5,608,730.45 | 15,364,458.75 | 9,830,488.23 | 3,495,589.00 | 13,326,077.23 | -13.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10) | | | 391,749.76 | (1,037,386.82) | (645,637.06) | 350,287.77 | (742,931.00) | (392,643.23) | -39.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 163,763.00 | 86,293.70 | 250,056.70 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (325,649.63) | 325,649.63 | 0.00 | (742,931.00) | 742,931.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (161,886.63) | 326,943.33 | 165,056.70 | (742,931.00) | 742,931.00 | 0.00 | -100.0% |

| Description | Function 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) | | | 229,863.13 | (710,443.49) | (480,580.36) | (392,643.23) | 0.00 | (392,643.23) | -18.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,618,138.16 | 728,575.46 | 2,346,713.62 | 1,848,001.29 | 18,131.97 | 1,866,133.26 | -20.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,848,001.29 | 18,131.97 | 1,866,133.26 | 1,455,358.06 | 18,131.97 | 1,473,490.03 | -21.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 18,131.97 | 18,131.97 | 0.00 | 18,131.97 | 18,131.97 | 0.0% |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 463,484.09 | 0.00 | 463,484.09 | 399,782.65 | 0.00 | 399,782.65 | -13.7% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 1,382,017.20 | 0.00 | 1,382,017.20 | 1,053,075.41 | 0.00 | 1,053,075.41 | -23.8% |
| June Deferral | 0000 | 9780 | | | | 705,254.00 | | 705,254.00 | |
| State Cuts/Capital Improvements | 0000 | 9780 | | | | 347,821.41 | | 347,821.41 | |
| June Apportionment Deferral | 0000 | 9780 | 705,254.00 | | 705,254.00 | | | | |
| Reserve for 2009-10 Deficit/Capital Imp | 0000 | 9780 | 676,763.20 | | 676,763.20 | | | | |
| c) Undesignated Amount | | 9790 | 0.00 | 0.00 | 0.00 | | | | |
| d) Unappropriated Amount | | 9790 | | | | 0.00 | 0.00 | 0.00 | |

| Resource | Description | 2008-09 Estimated Actuals | 2009-10 Budget |
|-----------------------------------|---|--------------------------------------|---------------------------|
| 7056 | CAHSEE Individual Intervention Materials | 1,968.00 | 1,968.00 |
| 7090 | Economic Impact Aid (EIA) | (0.01) | (0.01) |
| 7396 | Discretionary Block Grant - School Site | 14,888.98 | 14,888.98 |
| 7397 | Discretionary Block Grant - School District | 1,275.00 | 1,275.00 |
| Total, Legally Restricted Balance | | <u>18,131.97</u> | <u>18,131.97</u> |

| 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 | | | 1,117.26 | 1,067.18 | 1,067.18 | 1,067.18 |
| a. Kindergarten | 90.57 | 90.57 | | | | |
| b. Grades One through Three | 353.39 | 353.39 | | | | |
| c. Grades Four through Six | 378.31 | 378.31 | | | | |
| d. Grades Seven and Eight | 244.91 | 244.91 | | | | |
| e. Opportunity Schools and Full-day Opportunity Classes | 0.00 | 0.00 | | | | |
| f. Home and Hospital | 0.00 | 0.00 | | | | |
| g. Community Day School | 0.00 | 0.00 | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | 14.14 | 14.14 | 10.86 | 14.14 | 14.14 | 14.14 |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7]) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL, ELEMENTARY | 1,081.32 | 1,081.32 | 1,128.12 | 1,081.32 | 1,081.32 | 1,081.32 |
| HIGH SCHOOL | | | | | | |
| 4. General Education | | | 549.91 | 544.61 | 544.61 | 544.61 |
| a. Grades Nine through Twelve | 512.72 | 512.72 | | | | |
| b. Continuation Education | 28.99 | 28.99 | | | | |
| c. Opportunity Schools and Full-day Opportunity Classes | 2.90 | 2.90 | | | | |
| d. Home and Hospital | 0.00 | 0.00 | | | | |
| e. Community Day School | 0.00 | 0.00 | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | 17.61 | 17.61 | 15.09 | 17.61 | 17.61 | 17.61 |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7]) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL, HIGH SCHOOL | 562.22 | 562.22 | 565.00 | 562.22 | 562.22 | 562.22 |
| COUNTY SUPPLEMENT | | | | | | |
| 7. County Community Schools (E.C.1982[a]) | | | | | | |
| a. Elementary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. High School | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | 1.87 | 1.87 | 1.87 | 1.87 | 1.87 | 1.87 |
| b. Special Day Class - High School | 1.89 | 1.89 | 1.89 | 1.89 | 1.89 | 1.89 |
| c. Nonpublic, Nonsectarian Schools - Elementary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| d. Nonpublic, Nonsectarian Schools - High School | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 3.76 | 3.76 | 3.76 | 3.76 | 3.76 | 3.76 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 1,647.30 | 1,647.30 | 1,696.88 | 1,647.30 | 1,647.30 | 1,647.30 |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6. | | | 0.00 | | | 0.00 |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS | 26.71 | 26.71 | 26.71 | 26.71 | 26.71 | 26.71 |

| 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 | 0.43 | 0.43 | 0.43 | 0.43 | 0.43 | 0.43 |
| 14. Adults Enrolled, State Apportioned | 57.77 | 57.77 | 57.77 | 57.77 | 57.77 | 57.77 |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study | 38.70 | 38.70 | 38.70 | 38.70 | 38.70 | 38.70 |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15) | 96.90 | 96.90 | 96.90 | 96.90 | 96.90 | 96.90 |
| 17. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17) | 1,770.91 | 1,770.91 | 1,820.49 | 1,770.91 | 1,770.91 | 1,770.91 |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 19. ELEMENTARY | 42,497.00 | 42,497.00 | 42,497.00 | 42,497.00 | 42,497.00 | 42,497.00 |
| 20. HIGH SCHOOL | 25,591.00 | 25,591.00 | 25,591.00 | 25,591.00 | 25,591.00 | 25,591.00 |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20) | 68,088.00 | 68,088.00 | 68,088.00 | 68,088.00 | 68,088.00 | 68,088.00 |
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. ADA for 5th & 6th Hours | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Pupils Hours for 7th & 8th Hours | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23. HIGH SCHOOL | | | | | | |
| a. ADA for 5th & 6th Hours | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Pupils Hours for 7th & 8th Hours | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CHARTER SCHOOLS | | | | | | |
| 24. Charter ADA Funded Through the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. All Other Block Grant Funded Charters | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25. Charter ADA Funded Through the Revenue Limit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 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 | 5,777.05 | 6,106.05 |
| 2. Inflation Increase | 0041 | 329.00 | 309.00 |
| 3. All Other Adjustments | 0042, 0525 | 0.00 | 0.00 |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 6,106.05 | 6,415.05 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 6,106.05 | 6,415.05 |
| b. Revenue Limit ADA | 0033 | 1,696.88 | 1,647.30 |
| c. Total Base Revenue Limit (Line 5a times Line 5b) | 0269 | 10,361,234.12 | 10,567,511.87 |
| 6. Allowance for Necessary Small School | 0489 | 0.00 | 0.00 |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | 0.00 | 0.00 |
| 8. Meals for Needy Pupils | 0090 | 0.00 | 0.00 |
| 9. Special Revenue Limit Adjustments | 0274 | 0.00 | 0.00 |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | 0.00 | 0.00 |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | 0.00 | 0.00 |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | 0.00 | 0.00 |
| 14. Less: Class Size Penalties Adjustment | 0173 | 0.00 | 0.00 |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 10,361,234.12 | 10,567,511.87 |
| DEFICIT CALCULATION | | | |
| 16. Deficit Factor | 0281 | 0.88572 | 0.82740 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 9,177,152.28 | 8,743,559.32 |
| OTHER REVENUE LIMIT ITEMS | | | |
| 18. Unemployment Insurance Revenue | 0060 | 26,343.19 | 24,462.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | 0.00 | 0.00 |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | 0.00 | 0.00 |
| 21. Less: PERS Reduction | 0195 | 64,043.63 | 58,205.00 |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment | 0205, 0654 | 0.00 | 0.00 |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21) | --- | (37,700.44) | (33,743.00) |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 9,139,451.84 | 8,709,816.32 |

| Description | Principal Appt. Software Data ID | 2008-09 Estimated Actuals | 2009-10 Budget |
|--|----------------------------------|---------------------------|----------------|
| REVENUE LIMIT - LOCAL SOURCES | | | |
| 25. Property Taxes | 0587 | 1,953,250.00 | 1,953,250.00 |
| 26. Miscellaneous Funds | 0588 | 13,667.00 | 13,667.00 |
| 27. Community Redevelopment Funds | 0589 | 0.00 | 0.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | 0.00 | 0.00 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 1,966,917.00 | 1,966,917.00 |
| 30. Charter School General Purpose Block Grant Offset (Unified Districts Only) | 0293 | 0.00 | 0.00 |
| 31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero) | 0111 | 7,172,534.84 | 6,742,899.32 |
| OTHER ITEMS | | | |
| 32. Less: County Office Funds Transfer | 0458 | 20,335.00 | 19,957.00 |
| 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 | 0.00 | 0.00 |
| 39. Basic Aid Supplement Charter School Adjustment | 0493 | 0.00 | 0.00 |
| 40. All Other Adjustments | --- | 0.16 | (0.32) |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | (20,334.84) | (19,957.32) |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011) | --- | 7,152,200.00 | 6,722,942.00 |
| 43. Less: Revenue Limit State Apportionment Receipts | --- | 6,446,945.95 | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 705,254.05 | |

| OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08) | | | |
|--|------------|-----------|-----------|
| 45. Core Academic Program | 9001 | 32,074.00 | 30,631.00 |
| 46. California High School Exit Exam | 9002 | 72,769.00 | 69,494.00 |
| 47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 11,273.00 | 10,765.00 |
| 48. Apprenticeship Funding | 9006/0570 | 49,297.00 | 47,079.00 |
| 49. Community Day School Additional Funding | 9007 | 0.00 | 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 | 7,499,054.00 | 301 | 0.00 | 303 | 7,499,054.00 | 305 | 373,785.00 | | 307 | 7,125,269.00 | 309 |
| 2000 - Classified Salaries | 2,206,127.29 | 311 | 0.00 | 313 | 2,206,127.29 | 315 | 358,339.00 | | 317 | 1,847,788.29 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 2,502,555.80 | 321 | 19,516.00 | 323 | 2,483,039.80 | 325 | 117,926.00 | | 327 | 2,365,113.80 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,109,620.71 | 331 | 0.00 | 333 | 1,109,620.71 | 335 | 333,245.66 | | 337 | 776,375.05 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 1,761,125.61 | 341 | 0.00 | 343 | 1,761,125.61 | 345 | 106,124.02 | | 347 | 1,655,001.59 | 349 |
| TOTAL | | | | | 15,058,967.41 | 365 | | | TOTAL | 13,769,547.73 | 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 276,539.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | |
| 14. TOTAL SALARIES AND BENEFITS | | | 8,012,414.98 |
| 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 | | | 58.19% |
| 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) | 58.19% |
| 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) | 13,769,547.73 |
| 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 | 7,052,529.00 | 301 | 0.00 | 303 | 7,052,529.00 | 305 | 185,359.00 | | 307 | 6,867,170.00 | 309 |
| 2000 - Classified Salaries | 2,010,258.00 | 311 | 0.00 | 313 | 2,010,258.00 | 315 | 227,563.00 | | 317 | 1,782,695.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 2,305,002.00 | 321 | 69,816.00 | 323 | 2,235,186.00 | 325 | 74,161.00 | | 327 | 2,161,025.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 370,937.47 | 331 | 0.00 | 333 | 370,937.47 | 335 | 75,107.00 | | 337 | 295,830.47 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 1,519,997.76 | 341 | 0.00 | 343 | 1,519,997.76 | 345 | 35,161.00 | | 347 | 1,484,836.76 | 349 |
| TOTAL | | | | | 13,188,908.23 | 365 | | | TOTAL | 12,591,557.23 | 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | | 59.27% |
| 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) | 59.27% |
| 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) | 12,591,557.23 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

| 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 | | 18,472.85 | 18,472.85 |
| 2. State Lottery Revenue | 8560 | 195,774.00 | | 20,261.00 | 216,035.00 |
| 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) | | 195,774.00 | 0.00 | 38,733.85 | 234,507.85 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 195,774.00 | | | 195,774.00 |
| 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 | | 38,733.85 | 38,733.85 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 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) | | 195,774.00 | 0.00 | 38,733.85 | 234,507.85 |
| 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.

Special Education Maintenance of Effort
 2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
 (09-10 Budget Info)

LEA: Holtville Unified School District

UNDULICATED PUPIL COUNT: 139

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|-------------------|
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664,652.00 | | 664,652.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,329.00 | | 175,329.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 198,306.00 | | 198,306.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,420.00 | | 10,420.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,547.00 | | 57,547.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,106,254.00 | 0.00 | 1,106,254.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,113.00 | | 95,113.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,113.00 | 0.00 | 95,113.00 |
| TOTAL COSTS | | | | | | | | | | |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3355, 3360, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 448,233.00 | | 448,233.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,596.00 | | 34,596.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 151,257.00 | | 151,257.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 634,086.00 | 0.00 | 634,086.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,113.00 | | 95,113.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,113.00 | 0.00 | 95,113.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 729,199.00 | 0.00 | 729,199.00 |
| 8980 | Contributions from Unrestricted Revenues (Resources 3310-3400, except 3330, 3355, 3360, 3385, & 3405, all goals; resources 3000-3172 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | 729,199.00 |

Special Education Maintenance of Effort
2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
(09-10 Budget Info)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues, Federal Resources (Resources 3310-3400, except 3330, 3355, 3360, 3385, & 3405, all goals; resources 3000-3172 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues, State Resources (Resources 3330, 3355, 3360, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 218,345.00 |
| | TOTAL COSTS | | | | | | | | | 218,345.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

LEA: Holtville Unified School District

UNDULICATED PUPIL COUNT: 139

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 580,329.00 | | 580,329.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168,980.00 | | 168,980.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 186,955.00 | | 186,955.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,750.00 | | 5,750.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,809.00 | | 49,809.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 991,823.00 | 0.00 | 991,823.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3355, 3360, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 134,384.00 | | 134,384.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 134,384.00 | | 134,384.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,009.00 | | 44,009.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,750.00 | | 5,750.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,739.00 | | 49,739.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 368,266.00 | 0.00 | 368,266.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BEFORE OBJECTS 8980 AND 9650 | | | | | | | | | | |
| 8980 | Less: Contributions from Unrestricted Revenues (Resources 3310-3400, except 3330, 3355, & 3385, all goals; resources 3000-3172 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| 9650 | Beginning Balances in Deferred Revenue (Resources 3330, 3335, 3360, 3385, & 3405) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | 368,266.00 | 0.00 | 368,266.00 |

Special Education Maintenance of Effort
 2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
 (08-09 Est. Act. Info)

| Object Code | Description | Special Education, Unspecified (Goal 5007) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3355, 3360, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 530,059.00 | | 530,059.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,596.00 | | 34,596.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142,946.00 | | 142,946.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,601.00 | 0.00 | 707,601.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE 8980 AND 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,601.00 | 0.00 | 707,601.00 |
| 8980 | Contributions from Unrestricted Revenues (Resources 3310-3400, except 3330, 3355, 3360, 3385, & 3405, all goals; resources 3000-3172 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| 9650 | Less: Beginning Balances in Deferred Revenue (Resources 3330, 3355, 3360, 3385, & 3405) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 0.00 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues, Federal Resources (Resources 3310-3400, except 3330, 3355, 3360, 3385, & 3405, all goals; resources 3000-3172 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues, State Resources (Resources 3330, 3355, 3360, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 192,188.00 |
| | TOTAL COSTS | | | | | | | | | 192,188.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Special Education Maintenance of Effort
2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
Maintenance of Effort

District Holtville Unified School District

TEST 1

| | Column A | Column B | Column C |
|--|--------------------------------|-----------------------------------|-----------------------|
| | Budgeted Amounts FY 2009-10 | Actual Expenditures FY 2008-09 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES TEST | | | |
| 1. Total special education expenditures | 1,201,367.00 | 991,823.00 | |
| 2. Less: Expenditures paid from federal sources | 472,168.00 | 284,222.00 | |
| 3. Expenditures paid from state and local sources | 729,199.00 | 707,601.00 | 21,598.00 |
| 4. Less: Expenditures paid from state sources | 510,854.00 | 515,413.00 | |
| 5. Expenditures paid from local sources | 218,345.00 | 192,188.00 | 26,157.00 |
| 6. Special education unduplicated pupil count | 139.00 | 139.00 | |
| 7. Per capita state and local expenditures | 5,246.04 | 5,090.65 | 155.38 |
| 8. Per capita local expenditures | 1,570.83 | 1,382.65 | 188.18 |

If any of the differences in Column C are positive (current year budget is greater than prior year's expenditures), the MOE requirement is met; no further calculation is needed.

If any of the differences in Column C are negative (current year budget is less than prior year's expenditures), the MOE requirement is not met and Section B must be completed

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. Actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply and then go to Test 2

| | Budgeted Amounts FY 2009-10 | Actual Expenditures FY 2008-09 | Difference |
|---|--------------------------------|-----------------------------------|------------|
| B1 1. Last Year's local expenditures met MOE requirement: | | | |
| a. Local expenditures (Line A5) | 0.00 | 0.00 | 0.00 |
| b. Per capita local expenditures (Line A8) | 0.00 | 0.00 | 0.00 |
| B2 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met: | Budgeted Amounts FY 2008-09 | Base | Difference |
| a. Local expenditures (Line A5 for 2007/08) | 0.00 | 0.00 | 0.00 |
| b. Per capita local expenditures (Line A8 for 2007/08) | 0.00 | 0.00 | 0.00 |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

If both differences are negative, Test 2 must be completed.

B3 3. Local Expenditures Test does not apply or is not being used

TEST 2

State and Local Local Only

Special Education Maintenance of Effort
 2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
 Maintenance of Effort

| | | | |
|-----------------|--|------|------|
| District | <u>Holtville Unified School District</u> | | |
| | Excess of prior year's expenditures over budgeted expenditures (Test 1, Column C, Lines 3 and 5, respectively, if Test 1 failed) | 0.00 | 0.00 |
| | Less: 20% of increase in Part B funding in current year compared with prior year: | | |
| | Current year funding | 0.00 | |
| | Less: Prior year's funding | 0.00 | |
| | Increase in funding (if difference is positive) | 0.00 | |
| | 50% of increase in funding | 0.00 | |
| | Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services) | 0.00 | 0.00 |
| | Excess of prior year's local expenditures after the 50% allowance | 0.00 | 0.00 |

If excess is zero or less in either column, MOE is met; no further calculation is needed.

If excess is positive in both columns, Test 3 must be completed.

Special Education Maintenance of Effort
 2009/10 Budget vs. 2008/09 Estimated Actuals Comparison
 Maintenance of Effort

District Holtville Unified School District

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures, or on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who are replaced by qualified, lower-salaried staff.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free public education (FAPE); or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704 ©.

List exempt reductions, if any, to be used in the calculation below:

| | State and Local | Local Only |
|--------------------------------|------------------------|-------------------|
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

Calculation:

| | | |
|---|------|------|
| Excess of prior year's local expenditures after 50% of increase in funding (per Test 2, if that test failed) | 0.00 | 0.00 |
| Less: Exempt reductions | 0.00 | 0.00 |
| Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less, MOE test is met, if positive MOE is not met) | 0.00 | 0.00 |

| 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 | 8,580,982.00 | | | | |
| a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024) | | 6,415.05 | 0.16% | 6,425.05 | 2.41% | 6,580.05 |
| b. Revenue Limit ADA (Form RL, line 5b, ID 0033) | | 1,647.30 | 0.00% | 1,647.30 | 0.00% | 1,647.30 |
| c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269) | | 10,567,511.87 | 0.16% | 10,583,984.87 | 2.41% | 10,839,316.37 |
| d. Other Revenue Limit (Form RL, lines 6 thru 14) | | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082) | | 10,567,511.87 | 0.16% | 10,583,984.87 | 2.41% | 10,839,316.37 |
| f. Deficit Factor (Form RL, line 16) | | 0.82740 | -0.85% | 0.82033 | 0.00% | 0.82033 |
| g. Deficited Revenue Limit (Line A1c times line A1f, ID 0284) | | 8,743,559.32 | -0.70% | 8,682,360.31 | 2.41% | 8,891,816.40 |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099) | | 0.00 | 0.00% | (13,211.00) | 0.00% | (13,211.00) |
| i. Revenue Limit Transfers (Objects 8091 and 8097) | | (167,082.00) | 0.00% | (167,082.00) | 0.00% | (167,082.00) |
| j. Other Adjustments (Form RL, lines 18 thru 20 and line 41) | | 4,504.68 | -100.00% | 0.00 | 0.00% | 0.00 |
| k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1) | | 8,580,982.00 | -0.92% | 8,502,067.31 | 2.46% | 8,711,523.40 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 1,572,838.00 | -3.25% | 1,521,712.00 | 0.00% | 1,521,712.00 |
| 4. Other Local Revenues | 8600-8799 | 26,956.00 | 0.00% | 26,956.00 | 0.00% | 26,956.00 |
| 5. Other Financing Sources | 8900-8999 | (742,931.00) | -12.80% | (647,818.00) | 0.00% | (647,818.00) |
| 6. Total (Sum lines A1k thru A5) | | 9,437,845.00 | -0.37% | 9,402,917.31 | 2.23% | 9,612,373.40 |
| 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 | | | | 5,873,760.00 | | 5,810,376.00 |
| b. Step & Column Adjustment | | | | 116,616.00 | | 115,348.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (180,000.00) | | (300,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,873,760.00 | -1.08% | 5,810,376.00 | -3.18% | 5,625,724.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,244,437.00 | | 1,196,881.00 |
| b. Step & Column Adjustment | | | | 12,444.00 | | 11,968.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (60,000.00) | | (150,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,244,437.00 | -3.82% | 1,196,881.00 | -11.53% | 1,058,849.00 |
| 3. Employee Benefits | 3000-3999 | 1,844,450.00 | 1.28% | 1,868,105.00 | 3.02% | 1,924,510.00 |
| 4. Books and Supplies | 4000-4999 | 73,055.00 | 1.70% | 74,297.00 | 2.10% | 75,857.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,068,600.00 | 1.70% | 1,086,766.00 | 2.10% | 1,109,588.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (273,813.77) | -31.08% | (188,700.00) | 0.00% | (188,700.00) |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 9,830,488.23 | 0.18% | 9,847,725.00 | -2.46% | 9,605,828.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (392,643.23) | | (444,807.69) | | 6,545.40 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,848,001.29 | | 1,455,358.06 | | 1,010,550.37 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,455,358.06 | | 1,010,550.37 | | 1,017,095.77 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Fund Balance Reserves | 9710-9740 | 2,500.00 | | 0.00 | | 0.00 |
| b. Designated for Economic Uncertainties | 9770 | 399,782.65 | | | | |
| c. Fund Balance Designations | 9775, 9780 | 1,053,075.41 | | | | |
| d. Undesignated/Unappropriated Balance | 9790 | 0.00 | | 1,010,550.37 | | 1,017,095.77 |
| e. Total Components of Ending Fund Balance (Line D3e must agree with line D2) | | 1,455,358.06 | | 1,010,550.37 | | 1,017,095.77 |

| 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 | 399,782.65 | | 0.00 | | 0.00 |
| b. Undesignated/Unappropriated Amount | 9790 | 0.00 | | 1,010,550.37 | | 1,017,095.77 |
| (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) | | | | | | |
| | | 399,782.65 | | 1,010,550.37 | | 1,017,095.77 |
| 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. | | | | | | |
| <p>Revenues: Unrestricted: ADA and Enrollment estimated to be constant over the next 3 years. Base Revenue Limit in 2009-10, 2010-11, 2011-12 are based on estimates provided by School Services of California, as well as the Imperial County Office of Education. Restricted Federal and State Revenues are estimated to be flat over the next 3 years. Unrestricted contributions will have to be reduced in coming years if the RL continues to be deficated. This can be accomplished by cutting the Routine Maintenance Account to the minimum percentage required by the State, as well as cuts to Transportation and Special Ed (as allowed under MOE requirements). Expenditures: 1000s and 2000s are budgeted to cut positions in the out years of 2010-11 and 2011-12 if the RL cuts are not restored. The cuts have been estimated at 3 positions per group in 2010-11 and 5 positions per group in 2011-12. Again, these positions are only to be cut if conditions persist. Those conditions would include: (1) enrollment decline and (2) RL deficits continuing. Benefits (3000 object) are re-calculated to incorporate the cut positions, as well as a 5% increase in benefits in each year. Object codes 4000-6000 use Consumer Price Index inflation increases that were estimated by School Services of California. The CPI estimates for each year are 1.7% in 2010-11, and 2.1% in 2011-12.</p> | | | | | | |

| 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 | 167,082.00 | 0.00% | 167,082.00 | 0.00% | 167,082.00 |
| 2. Federal Revenues | 8100-8299 | 1,638,398.00 | 0.00% | 1,638,398.00 | 0.00% | 1,638,398.00 |
| 3. Other State Revenues | 8300-8599 | 603,406.00 | 8.47% | 654,532.00 | 0.00% | 654,532.00 |
| 4. Other Local Revenues | 8600-8799 | 343,772.00 | 0.00% | 343,772.00 | 0.00% | 343,772.00 |
| 5. Other Financing Sources | 8900-8999 | 742,931.00 | -12.80% | 647,818.00 | 0.00% | 647,818.00 |
| 6. Total (Sum lines A1 thru A5) | | 3,495,589.00 | -1.26% | 3,451,602.00 | 0.00% | 3,451,602.00 |
| 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 | | | | 1,178,769.00 | | 1,203,204.00 |
| b. Step & Column Adjustment | | | | 24,435.00 | | 24,923.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,178,769.00 | 2.07% | 1,203,204.00 | 2.07% | 1,228,127.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 765,821.00 | | 773,479.00 |
| b. Step & Column Adjustment | | | | 7,658.00 | | 7,734.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 765,821.00 | 1.00% | 773,479.00 | 1.00% | 781,213.00 |
| 3. Employee Benefits | 3000-3999 | 517,905.00 | 6.65% | 552,370.00 | 5.00% | 579,989.00 |
| 4. Books and Supplies | 4000-4999 | 297,882.47 | -17.75% | 245,000.00 | 0.00% | 245,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 451,397.76 | -16.92% | 375,000.00 | 0.00% | 375,000.00 |
| 6. Capital Outlay | 6000-6999 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 273,813.77 | -34.74% | 178,700.00 | 0.00% | 178,700.00 |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,495,589.00 | -4.52% | 3,337,753.00 | 1.81% | 3,398,029.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 0.00 | | 113,849.00 | | 53,573.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 18,131.97 | | 18,131.97 | | 131,980.97 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,131.97 | | 131,980.97 | | 185,553.97 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Fund Balance Reserves | 9710-9740 | 18,131.97 | | 0.00 | | 0.00 |
| b. Designated for Economic Uncertainties | 9770 | 0.00 | | 0.00 | | 0.00 |
| c. Fund Balance Designations | 9775, 9780 | 0.00 | | 2,722.27 | | 1,330.27 |
| d. Undesignated/Unappropriated Balance | 9790 | 0.00 | | 129,258.70 | | 184,223.70 |
| e. Total Components of Ending Fund Balance | | 18,131.97 | | 131,980.97 | | 185,553.97 |
| (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. | | | | | | |
| Revenues: Unrestricted: ADA and Enrollment estimated to be constant over the next 3 years. Base Revenue Limit in 2009-10, 2010-11, 2011-12 are based on estimates provided by School Services of California, as well as the Imperial County Office of Education. Restricted Federal and State Revenues are estimated to be flat over the next 3 years. Unrestricted contributions will have to be reduced in coming years if the RL continues to be deficated. This can be accomplished by cutting the Routine Maintenance Account to the minimum percentage required by the State, as well as cuts to Transportation and Special Ed (as allowed under MOE requirements). Expenditures: 1000s and 2000s are budgeted to cut positions in the out years of 2010-11 and 2011-12 if the RL cuts are not restored. The cuts have been estimated at 3 positions per group in 2010-11 and 5 positions per group in 2011-12. Again, these positions are only to be cut if conditions persist. Those conditions would include: (1) enrollment decline and (2) RL deficits continuing. Benefits (3000 object) are re-calculated to incorporate the cut positions, as well as a 5% increase in benefits in each year. Object codes 4000-6000 use Consumer Price Index inflation increases that were estimated by School Services of California. The CPI estimates for each year are 1.7% in 2010-11, and 2.1% 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 | 8,748,064.00 | -0.90% | 8,669,149.31 | 2.42% | 8,878,605.40 |
| 2. Federal Revenues | 8100-8299 | 1,638,398.00 | 0.00% | 1,638,398.00 | 0.00% | 1,638,398.00 |
| 3. Other State Revenues | 8300-8599 | 2,176,244.00 | 0.00% | 2,176,244.00 | 0.00% | 2,176,244.00 |
| 4. Other Local Revenues | 8600-8799 | 370,728.00 | 0.00% | 370,728.00 | 0.00% | 370,728.00 |
| 5. Other Financing Sources | 8900-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 12,933,434.00 | -0.61% | 12,854,519.31 | 1.63% | 13,063,975.40 |
| 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 | | | | 7,052,529.00 | | 7,013,580.00 |
| b. Step & Column Adjustment | | | | 141,051.00 | | 140,271.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (180,000.00) | | (300,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,052,529.00 | -0.55% | 7,013,580.00 | -2.28% | 6,853,851.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,010,258.00 | | 1,970,360.00 |
| b. Step & Column Adjustment | | | | 20,102.00 | | 19,702.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (60,000.00) | | (150,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,010,258.00 | -1.98% | 1,970,360.00 | -6.61% | 1,840,062.00 |
| 3. Employee Benefits | 3000-3999 | 2,362,355.00 | 2.46% | 2,420,475.00 | 3.47% | 2,504,499.00 |
| 4. Books and Supplies | 4000-4999 | 370,937.47 | -13.92% | 319,297.00 | 0.49% | 320,857.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,519,997.76 | -3.83% | 1,461,766.00 | 1.56% | 1,484,588.00 |
| 6. Capital Outlay | 6000-6999 | 10,000.00 | 0.00% | 10,000.00 | 0.00% | 10,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | (10,000.00) | 0.00% | (10,000.00) |
| 9. Other Financing Uses | 7600-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 13,326,077.23 | -1.06% | 13,185,478.00 | -1.38% | 13,003,857.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (392,643.23) | | (330,958.69) | | 60,118.40 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,866,133.26 | | 1,473,490.03 | | 1,142,531.34 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,473,490.03 | | 1,142,531.34 | | 1,202,649.74 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Fund Balance Reserves | 9710-9740 | 20,631.97 | | 0.00 | | 0.00 |
| b. Designated for Economic Uncertainties | 9770 | 399,782.65 | | 0.00 | | 0.00 |
| c. Fund Balance Designations | 9775, 9780 | 1,053,075.41 | | 2,722.27 | | 1,330.27 |
| d. Undesignated/Unappropriated Balance | 9790 | 0.00 | | 1,139,809.07 | | 1,201,319.47 |
| e. Total Components of Ending Fund Balance | | 1,473,490.03 | | 1,142,531.34 | | 1,202,649.74 |
| (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 | 399,782.65 | | 0.00 | | 0.00 |
| b. Undesignated/Unappropriated Amount (Line D3d) | 9790 | 0.00 | | 1,010,550.37 | | 1,017,095.77 |
| c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | (0.01) | | | | |
| 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) | | 399,782.64 | | 1,010,550.37 | | 1,017,095.77 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.00% | | 7.66% | | 7.82% |
| 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) | | | | | | |
| | | 0.00 | | | | |
| 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) | | | | | | |
| | | 1,643.54 | | 1,643.54 | | 1,643.54 |
| 3. Calculating the Reserves | | | | | | |
| a. Total Expenditures and Other Financing Uses (Line B11) | | 13,326,077.23 | | 13,185,478.00 | | 13,003,857.00 |
| b. Less: Special Education Pass-through Funds (Line F1b2) | | 0.00 | | 0.00 | | 0.00 |
| c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes) | | 13,326,077.23 | | 13,185,478.00 | | 13,003,857.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 399,782.32 | | 395,564.34 | | 390,115.71 |
| 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) | | 399,782.32 | | 395,564.34 | | 390,115.71 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

13 63149 0000000
 Form SIAA

Holtville Unified
 Imperial County

| 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 9810 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (16,815.00) | | | | |
| Other Sources/Uses Detail | | | | | 250,056.70 | 85,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 16,815.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 163,763.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT 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 |
| 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 85,000.00 | 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 | | | | | 0.00 | 86,283.70 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 16,815.00 | (16,815.00) | 335,056.70 | 335,056.70 | 0.00 | 0.00 |

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

13 63149 000000
Form SIAB

Holtville Unified
Imperial County

| 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 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | 310,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 310,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect 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 | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 310,000.00 | 310,000.00 | | |

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) | 1,752.05 | 1,768.37 | N/A | Met |
| Second Prior Year (2007-08) | 1,768.89 | 1,768.53 | 0.0% | Met |
| First Prior Year (2008-09) | 1,699.32 | 1,696.88 | 0.1% | Met |
| Budget Year (2009-10) (Criterion 4A1, Step 2a) | 1,647.30 | | | |

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 | | Enrollment Variance Level (if Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|---------|
| | | Enrollment | CBEDS Actual | | |
| Third Prior Year (2006-07) | | 1,815 | 1,841 | N/A | Met |
| Second Prior Year (2007-08) | | 1,841 | 1,781 | 3.3% | Not Met |
| First Prior Year (2008-09) | | 1,779 | 1,700 | 4.4% | Not Met |
| Budget Year (2009-10) | | 1,700 | | | |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District's enrollment spiked in 2007-08, then fell sharply and unexpectedly due to the closure of a trailer park within the city limits. Consequently, numerous students were lost over a 2-year period. The District attempts to budget enrollment as conservatively as possible, however, the closure of the trailer park, along with the lack of new housing in Holtville has made estimating enrollment a difficult task. In such a small town, even the smallest variations in population have a drastic impact on our enrollment.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District's enrollment spiked in 2007-08, then fell sharply and unexpectedly due to the closure of a trailer park within the city limits. Consequently, numerous students were lost over a 2-year period. The District attempts to budget enrollment as conservatively as possible, however, the closure of the trailer park, along with the lack of new housing in Holtville has made estimating enrollment a difficult task. In such a small town, even the smallest variations in population have a drastic impact on our enrollment.

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) | 1,760 | 1,841 | 95.6% |
| Second Prior Year (2007-08) | 1,694 | 1,781 | 95.1% |
| First Prior Year (2008-09) | 1,644 | 1,700 | 96.7% |
| | | Historical Average Ratio: | 95.8% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 96.3% |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|---------|
| Budget Year (2009-10) | 1,644 | 1,700 | 96.7% | Not Met |
| 1st Subsequent Year (2010-11) | 1,644 | 1,700 | 96.7% | Not Met |
| 2nd Subsequent Year (2011-12) | 1,644 | 1,700 | 96.7% | Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The ratio being used is what occurred in the 2008-09 school year, which the District is using for its subsequent 2 year projections.

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) | 6,106.05 | 6,415.05 | 6,425.05 | 6,580.05 |
| b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f) | 0.88572 | 0.82740 | 0.82033 | 0.82033 |
| c. Funded BRL per ADA (Step 1a times Step 1b) | 5,408.25 | 5,307.81 | 5,270.66 | 5,397.81 |
| d. Prior Year Funded BRL per ADA | | 5,408.25 | 5,307.81 | 5,270.66 |
| e. Difference (Step 1c minus Step 1d) | | (100.44) | (37.15) | 127.15 |
| f. Percent Change Due to COLA (Step 1e divided by Step 1d) | | -1.86% | -0.70% | 2.41% |
| Step 2 - Change in Population | | | | |
| a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b) | 1,696.88 | 1,647.30 | 1,647.30 | 1,647.30 |
| b. Prior Year Revenue Limit (Funded) ADA | | 1,696.88 | 1,647.30 | 1,647.30 |
| c. Difference (Step 2a minus Step 2b) | | (49.58) | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 2c divided by Step 2b) | | -2.92% | 0.00% | 0.00% |
| Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d) | | | | |
| | | -4.78% | -0.70% | 2.41% |
| Revenue Limit Standard (Step 3, plus/minus 1%): | | -5.78% to -3.78% | -1.70% to .30% | 1.41% to 3.41% |

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) | 1,966,917.00 | 1,966,917.00 | 1,966,917.00 | 1,966,917.00 |
| 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) | 9,119,117.00 | 8,689,859.00 | 8,669,149.00 | 8,878,605.00 |
| District's Projected Change in Revenue Limit: | | -4.71% | -0.24% | 2.42% |
| Revenue Limit Standard: | | -5.78% to -3.78% | -1.70% to .30% | 1.41% to 3.41% |
| 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) | 8,955,473.01 | 9,810,526.61 | 91.3% |
| Second Prior Year (2007-08) | 9,013,185.91 | 10,079,946.39 | 89.4% |
| First Prior Year (2008-09) | 8,759,037.00 | 9,755,728.30 | 89.8% |
| | Historical Average Ratio: | | 90.2% |

| | Budget Year (2009-10) | 1st Subsequent Year (2010-11) | 2nd Subsequent Year (2011-12) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 87.2% to 93.2% | 87.2% to 93.2% | 87.2% to 93.2% |

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) | 8,962,647.00 | 9,830,488.23 | 91.2% | Met |
| 1st Subsequent Year (2010-11) | 8,875,362.00 | 9,847,725.00 | 90.1% | Met |
| 2nd Subsequent Year (2011-12) | 8,609,083.00 | 9,605,828.00 | 89.6% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (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): | -4.78% | -0.70% | 2.41% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -14.78% to 5.22% | -10.70% to 9.30% | -7.59% to 12.41% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -9.78% to .22% | -5.70% to 4.30% | -2.59% to 7.41% |

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) | 2,136,672.63 | | |
| Budget Year (2009-10) | 1,638,398.00 | -23.32% | Yes |
| 1st Subsequent Year (2010-11) | 1,638,398.00 | 0.00% | No |
| 2nd Subsequent Year (2011-12) | 1,638,398.00 | 0.00% | No |

Explanation:
(required if Yes)

The change between the 2008-09 and 2009-10 is due to the influx of ONE-TIME Federal Stimulus dollars under the American Recovery and Reinvestment Act (ARRA).

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2008-09) | 2,721,105.00 | | |
| Budget Year (2009-10) | 2,176,244.00 | -20.02% | Yes |
| 1st Subsequent Year (2010-11) | 2,176,244.00 | 0.00% | No |
| 2nd Subsequent Year (2011-12) | 2,176,244.00 | 0.00% | No |

Explanation:
(required if Yes)

The severe drop in State Revenues between the 2008-09 and 2009-10 fiscal years is due to the large cuts that the State of California has had to implement to State Funding for schools as a result of the State budget crisis.

| | | | |
|---|------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2008-09) | 677,883.43 | | |
| Budget Year (2009-10) | 370,728.00 | -45.31% | Yes |
| 1st Subsequent Year (2010-11) | 370,728.00 | 0.00% | No |
| 2nd Subsequent Year (2011-12) | 370,728.00 | 0.00% | No |

Explanation:
(required if Yes)

The drop in Local Revenues is largely due to the fact that many local dollars come from Medi-Cal Administrative Activities (MAA) and Mandated Cost reimbursements. The receipt of these resources is sporadic, and therefore, these resources are not budgeted in any given year, but rather are merely recognized as they are received.

| | | | |
|--|--------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2008-09) | 1,109,620.71 | | |
| Budget Year (2009-10) | 370,937.47 | -66.57% | Yes |
| 1st Subsequent Year (2010-11) | 319,297.00 | -13.92% | Yes |
| 2nd Subsequent Year (2011-12) | 320,857.00 | 0.49% | No |

Explanation:
(required if Yes)

The drop in supplies expenditures is mainly due to the Restricted side of the budget. In the current year (2008-09), all restricted funds are budgeted to be expended, even though that is unlikely to happen. In addition, due to the flexibility options being used under many State resources, categorical funds are being redirected to backfill RL losses.

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

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2008-09) | 1,777,940.61 | | |
| Budget Year (2009-10) | 1,519,997.76 | -14.51% | Yes |
| 1st Subsequent Year (2010-11) | 1,461,766.00 | -3.83% | No |
| 2nd Subsequent Year (2011-12) | 1,484,588.00 | 1.56% | No |

Explanation:
(required if Yes)

As was the case with the supplies budget, the drop in services expenditures is due to the Restricted side of the budget. In the current year (2008-09), all restricted funds are budgeted to be expended, even though that is unlikely to happen. In addition, due to the flexibility options being used under many State resources, categorical funds are being redirected to backfill RL losses.

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) | 5,535,661.06 | | |
| Budget Year (2009-10) | 4,185,370.00 | -24.39% | Not Met |
| 1st Subsequent Year (2010-11) | 4,185,370.00 | 0.00% | Met |
| 2nd Subsequent Year (2011-12) | 4,185,370.00 | 0.00% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

| | | | |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2008-09) | 2,887,561.32 | | |
| Budget Year (2009-10) | 1,890,935.23 | -34.51% | Not Met |
| 1st Subsequent Year (2010-11) | 1,781,063.00 | -5.81% | Met |
| 2nd Subsequent Year (2011-12) | 1,805,445.00 | 1.37% | 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 change between the 2008-09 and 2009-10 is due to the influx of ONE-TIME Federal Stimulus dollars under the American Recovery and Reinvestment Act (ARRA).

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

The severe drop in State Revenues between the 2008-09 and 2009-10 fiscal years is due to the large cuts that the State of California has had to implement to State Funding for schools as a result of the State budget crisis.

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

The drop in Local Revenues is largely due to the fact that many local dollars come from Medi-Cal Administrative Activities (MAA) and Mandated Cost reimbursements. The receipt of these resources is sporadic, and therefore, these resources are not budgeted in any given year, but rather are merely recognized as they are received.

- 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 drop in supplies expenditures is mainly due to the Restricted side of the budget. In the current year (2008-09), all restricted funds are budgeted to be expended, even though that is unlikely to happen. In addition, due to the flexibility options being used under many State resources, categorical funds are being redirected to backfill RL losses.

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

As was the case with the supplies budget, the drop in services expenditures is due to the Restricted side of the budget. In the current year (2008-09), all restricted funds are budgeted to be expended, even though that is unlikely to happen. In addition, due to the flexibility options being used under many State resources, categorical funds are being redirected to backfill RL losses.

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?
- 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) | 13,326,077.23 | | | |
| b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes) | | 1% Required Minimum Contribution (Line 2c times 1%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 13,326,077.23 | 133,260.77 | 288,296.00 | 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 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

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

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) | 448,396.82 | 466,389.34 | 463,484.09 |
| 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) | | | (0.01) |
| d. Available Reserves (Lines 1a through 1c) | 448,396.82 | 466,389.34 | 463,484.08 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 14,946,549.82 | 15,550,742.74 | 15,449,458.75 |
| b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b) | 14,946,549.82 | 15,550,742.74 | 15,449,458.75 |
| 3. District's Available Reserves Percentage (Line 1d divided by Line 2c) | 3.0% | 3.0% | 3.0% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.0% | 1.0% | 1.0% |

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) | 283,752.49 | 10,110,526.61 | N/A | Met |
| Second Prior Year (2007-08) | 202,919.42 | 10,379,946.39 | N/A | Met |
| First Prior Year (2008-09) | 229,863.13 | 9,755,728.30 | N/A | Met |
| Budget Year (2009-10) (Information only) | (392,643.23) | 9,830,488.23 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by 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) | 1,016,182.00 | 1,142,301.25 | N/A | Met |
| Second Prior Year (2007-08) | 1,768,279.00 | 1,415,218.74 | 20.0% | Not Met |
| First Prior Year (2008-09) | 1,616,104.00 | 1,618,138.16 | N/A | Met |
| Budget Year (2009-10) (Information only) | 1,848,001.29 | | | |

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): | 1,644 | 1,644 | 1,644 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, 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) | 0.00 | | |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (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) | 13,326,077.23 | 13,185,478.00 | 13,003,857.00 |
| 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) | 13,326,077.23 | 13,185,478.00 | 13,003,857.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 399,782.32 | 395,564.34 | 390,115.71 |
| 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) | 399,782.32 | 395,564.34 | 390,115.71 |

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): | 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) | 399,782.65 | | |
| 2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b) | 0.00 | 1,010,550.37 | 1,017,095.77 |
| 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) | (0.01) | 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) | 399,782.64 | 1,010,550.37 | 1,017,095.77 |
| 7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3) | 3.00% | 7.66% | 7.82% |
| District's Reserve Standard (Section 10B, Line 7): | 399,782.32 | 395,664.34 | 390,115.71 |
| 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) | (916,891.19) | | | |
| Budget Year (2009-10) | (742,931.00) | (173,960.19) | -19.0% | Not Met |
| 1st Subsequent Year (2010-11) | (647,818.00) | (95,113.00) | -12.8% | Not Met |
| 2nd Subsequent Year (2011-12) | (647,818.00) | 0.00 | 0.0% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2008-09) | 163,763.00 | | | |
| Budget Year (2009-10) | 0.00 | (163,763.00) | -100.0% | Not 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 |
| 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions are expected to decrease due to the extreme nature of the California State budget cuts. As the State cuts the Revenue Limit to school districts, the District will be forced to respond accordingly, cutting contributions to Routine Maintenance, Transportation, and Special Education (within the limits of Maintenance of Effort Requirements).

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)

With the 2008-09 flexibility options, the District will be forced to transfer the Adult Education Program Revenues in order to enhance reserve levels for the coming cuts in the 2009-10 budget year. Starting in 2009-10, the Adult Education Revenues will be deposited by the State into the General Fund automatically, eliminating the need to transfer those dollars from the Adult Education Fund. For that reason, the transfer disappears after the 2008-09 school year.

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)

Yes

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 | 6 | | G/F Unrestricted, Transportation | 245,936 |
| Certificates of Participation | 12 | | Debt Service Fund - From Bond Funds | 894,182 |
| General Obligation Bonds | 27 | | Bond Redemption Fund | 6,165,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | | All Funds | 15,000 |

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 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| 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 | 128,296 | 128,296 | 128,296 | 72,163 |
| Certificates of Participation | 250,005 | 250,005 | 250,005 | 250,005 |
| General Obligation Bonds | 340,574 | 355,993 | 353,793 | 371,593 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 85,000 | 85,000 | 85,000 | 85,000 |

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) | Annual Payment (P & I) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 803,875 | 819,294 | 817,094 | 778,761 |

Has total annual payment increased over prior year (2008-09)?

| | | |
|-----|-----|----|
| Yes | Yes | No |
|-----|-----|----|

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 increase comes entirely in the GO Bonds portion of the Long-Term Debt section. This will be funded through increased tax revenues collected by the Imperial County Assessor's Office.

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:

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 |
|--|---------------------|-------------------|
| | 0 | 0 |

4. OPEB Liabilities

| | |
|---|------------|
| a. OPEB actuarial accrued liability (AAL) | 578,928.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 766,667.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | |
| Actuarial | |
| Jul 01, 2008 | |

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) | 61,440.00 | 61,440.00 | 61,440.00 |
| b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 69,816.00 | 69,816.00 | 69,816.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 69,816.00 | 69,816.00 | 69,816.00 |
| d. Number of retirees receiving OPEB benefits | 9 | 9 | 9 |

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)

| |
|----|
| No |
|----|

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:

| |
|--|
| |
|--|

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

| |
|--|
| |
| |

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) |
|--|--------------------------|----------------------------------|----------------------------------|
| | | | |
| | | | |

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 | 110.5 | 95.2 | 95.2 | 95.2 |

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

[]

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Budget Year
(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

| |
|--------|
| 63,936 |
|--------|

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 |
| 638,792 | 638,792 | 638,792 |
| 58% | 56% | 53% |
| 5.0% | 5.0% | 5.0% |

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 |
| 101,444 | 105,000 | 107,000 |
| 2.0% | 2.0% | 2.0% |

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 | 80.5 | 79.8 | 79.8 | 79.8 |

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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)?

| | | |
|--|--|--|
| | | |
|--|--|--|

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

21,921

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 |
| 321,680 | 337,764 | 354,652 |
| 86% | 86% | 86% |
| 5.0% | 5.0% | 5.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2009-10) | 1st Subsequent Year (2010-11) | 2nd Subsequent Year (2011-12) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 17,768 | 18,000 | 19,000 |
| 1.0% | 1.0% | 1.0% |

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

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

| Budget Year (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 | 16.0 | 16.0 | 16.0 | 16.0 |

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

| |
|--|
| |
|--|

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 | | | |

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 | 164,756 | 172,994 | 181,643 |
| Percent of H&W cost paid by employer | 32% | 32% | 32% |
| Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

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 | 3,750 | 3,750 | 3,750 |
| Percent change in step & column over prior year | 0.5% | 0.5% | 0.5% |

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 | 7,200 | 7,200 | 7,200 |
| Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

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)

#A9 - New Superintendent began July 1, 2008.

End of School District Budget Criteria and Standards Review

SACS2009 Financial Reporting Software - 2009.1.0
6/25/2009 4:44:23 PM

13-63149-0000000

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
Technical Review Checks

Holtville Unified

Imperial County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2009 Financial Reporting Software - 2009.1.0
6/25/2009 4:43:43 PM

13-63149-0000000

July 1 Budget (Single Adoption)
2009-10 Budget
Technical Review Checks

Holtville Unified

Imperial County

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

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

IMPORT CHECKS

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

| ACCOUNT | | | | FUND | RESOURCE | VALUE |
|--|------|----|------|------|----------|-----------|
| FD | RS | PY | GO | FN | OB | |
| 01 | 7396 | 0 | 0000 | 0000 | 9740 | 14,888.98 |
| 01 | 7396 | 0 | 0000 | 0000 | 9790 | 0.00 |
| 01 | 7396 | 0 | 0000 | 0000 | 9791 | 14,888.98 |
| 01 | 7396 | 0 | 0000 | 0000 | 979Z | 14,888.98 |
| Explanation:This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | |
| 01 | 7397 | 0 | 0000 | 0000 | 9740 | 1,275.00 |
| 01 | 7397 | 0 | 0000 | 0000 | 9790 | 0.00 |
| 01 | 7397 | 0 | 0000 | 0000 | 9791 | 1,275.00 |
| 01 | 7397 | 0 | 0000 | 0000 | 979Z | 1,275.00 |
| Explanation:This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | |
| 11 | 7396 | 0 | 0000 | 0000 | 9790 | 5,690.96 |
| 11 | 7396 | 0 | 0000 | 0000 | 9791 | 5,690.96 |
| 11 | 7396 | 0 | 0000 | 0000 | 979Z | 5,690.96 |
| Explanation:This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | |

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|--|------|----|------|----------|--------|-----------|
| FD | RS | PY | GO | FN | OB | |
| 01 | 7396 | 0 | 0000 | 0000 | 9740 | 14,888.98 |
| 11 | 7396 | 0 | 0000 | 0000 | 9790 | 5,690.96 |
| Explanation:This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | |

Reporting process.

01-7397-0-0000-0000-9740 7397 9740 1,275.00

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | | | | | RESOURCE | OBJECT | VALUE |
|---|------|----|------|------|----------|--------|-----------|
| FD | RS | PY | GO | FN | OB | | |
| 01 | 7396 | 0 | 0000 | 0000 | 9791 | | 14,888.98 |
| 11 | 7396 | 0 | 0000 | 0000 | 9791 | | 5,690.96 |
| Explanation: This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | | |
| 01 | 7397 | 0 | 0000 | 0000 | 9791 | | 1,275.00 |
| Explanation: This resource will be closed during the 2008-09 Unaudited Actuals Reporting process. | | | | | | | |

GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328) for the following resources: EXCEPTION

| FUND | RESOURCE | Pass-through Revenues | Transfers of Pass-through Revenues | Difference |
|--|----------|-----------------------|------------------------------------|------------|
| 01 | 3319 | 8,547.00 | 0.00 | 8,547.00 |
| Explanation: The correct objects for Special Education ARRA funds will be researched and corrected during the 2008-09 Unaudited Actuals/2009-10 Budget Revision process. | | | | |
| 01 | 3324 | 6,050.00 | 0.00 | 6,050.00 |
| Explanation: The correct objects for Special Education ARRA funds will be researched and corrected during the 2008-09 Unaudited Actuals/2009-10 Budget Revision process. | | | | |

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively effect the criteria and standards. EXCEPTION

| FUND | RESOURCE | NEG. EFB |
|--|----------|-------------|
| 11 | 6390 | -227,119.81 |
| Explanation: Due to the flexibility transfer process, the Adult Ed budget will be called upon to assist in keeping the General Fund operating in the black. It is likely that the Resource 6390 is showing a negative amount due to the fact that the District was using Resource 0000 in Ad Ed for many years. This will be corrected during the 2009-10 Budget Revision Process. | | |

Total of negative resource balances for Fund 11 -227,119.81

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

by fund:

EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|-------------|-----------------|---------------|--------------|
| 11 | 6390 | 9790 | -227,119.81 |

Explanation: Due to the flexibility transfer process, the Adult Ed budget will be called upon to assist in keeping the General Fund operating in the black. It is likely that the Resource 6390 is showing a negative amount due to the fact that the District was using Resource 0000 in Ad Ed for many years. This will be corrected during the 2009-10 Budget Revision Process.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

| 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 | 77,016.00 | 77,016.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 163,763.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 94,800.00 | 3,500.00 | -96.3% |
| 5) TOTAL REVENUES | | | 335,579.00 | 80,516.00 | -76.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 269,380.00 | 222,293.00 | -17.5% |
| 2) Classified Salaries | | 2000-2999 | 38,842.00 | 45,685.00 | 17.6% |
| 3) Employee Benefits | | 3000-3999 | 56,545.00 | 42,498.00 | -24.8% |
| 4) Books and Supplies | | 4000-4999 | 32,245.00 | 10,810.00 | -66.5% |
| 5) Services and Other-Operating Expenditures | | 5000-5999 | 39,591.00 | 7,874.00 | -80.1% |
| 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 | 16,815.00 | 0.00 | -100.0% |
| 9) TOTAL EXPENDITURES | | | 453,418.00 | 329,160.00 | -27.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (117,839.00) | (248,644.00) | 111.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 163,763.00 | 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 | | | (163,763.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (281,602.00) | (248,644.00) | -11.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 533,867.20 | 252,265.20 | -52.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 533,867.20 | 252,265.20 | -52.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 533,867.20 | 252,265.20 | -52.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 252,265.20 | 3,621.20 | -98.6% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 252,265.20 | | |
| d) Unappropriated Amount | | 9790 | | 3,621.20 | |

| 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 | 0.00 | 0.00 | 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 | 77,016.00 | 77,016.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 77,016.00 | 77,016.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments Adult Education Current Year | 6390 | 8311 | 163,763.00 | 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 | | | 163,763.00 | 0.00 | -100.0% |

| 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 | 11,800.00 | 3,500.00 | -70.3% |
| 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 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 83,000.00 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 94,800.00 | 3,500.00 | -96.3% |
| TOTAL REVENUES | | | 335,579.00 | 80,516.00 | -76.0% |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 223,125.00 | 164,794.00 | -26.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 46,255.00 | 57,499.00 | 24.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 269,380.00 | 222,293.00 | -17.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 6,543.00 | New |
| 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 | 28,092.00 | 18,642.00 | -33.6% |
| Other Classified Salaries | | 2900 | 10,750.00 | 20,500.00 | 90.7% |
| TOTAL, CLASSIFIED SALARIES | | | 38,842.00 | 45,685.00 | 17.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 21,921.00 | 18,027.00 | -17.8% |
| PERS | | 3201-3202 | 2,690.00 | 4,417.00 | 64.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,827.00 | 6,665.00 | -2.4% |
| Health and Welfare Benefits | | 3401-3402 | 19,166.00 | 8,613.00 | -55.1% |
| Unemployment Insurance | | 3501-3502 | 1,075.00 | 793.00 | -26.2% |
| Workers' Compensation | | 3601-3602 | 3,826.00 | 3,131.00 | -18.2% |
| 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 | 1,040.00 | 852.00 | -18.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 56,545.00 | 42,498.00 | -24.8% |
| 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 | 24,745.00 | 10,810.00 | -56.3% |
| Noncapitalized Equipment | | 4400 | 7,500.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 32,245.00 | 10,810.00 | -66.5% |

| 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 | 6,691.00 | 2,874.00 | -57.0% |
| Dues and Memberships | | 5300 | 1,250.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 9,000.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 22,500.00 | 5,000.00 | -77.8% |
| Communications | | 5900 | 150.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 39,591.00 | 7,874.00 | -80.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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 | 16,815.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 16,815.00 | 0.00 | -100.0% |
| TOTAL EXPENDITURES | | | 453,418.00 | 329,160.00 | -27.4% |

| 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 | 163,763.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 163,763.00 | 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) | | | (163,763.00) | 0.00 | -100.0% |

| 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 | 77,016.00 | 77,016.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 163,763.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 94,800.00 | 3,500.00 | -96.3% |
| 5) TOTAL REVENUES | | | 335,579.00 | 80,516.00 | -76.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 330,995.00 | 236,955.00 | -28.4% |
| 2) Instruction - Related Services | 2000-2999 | | 105,608.00 | 92,205.00 | -12.7% |
| 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 | | 16,815.00 | 0.00 | -100.0% |
| 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 | | | 453,418.00 | 329,160.00 | -27.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (117,839.00) | (248,644.00) | 111.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 163,763.00 | 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 | | | (163,763.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (281,602.00) | (248,644.00) | -11.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 533,867.20 | 252,265.20 | -52.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 533,867.20 | 252,265.20 | -52.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 533,867.20 | 252,265.20 | -52.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 252,265.20 | 3,621.20 | -98.6% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 252,265.20 | | |
| d) Unappropriated Amount | | 9790 | | 3,621.20 | |

| <u>Resource</u> | <u>Description</u> | <u>2008-09 Estimated Actuals</u> | <u>2009-10 Budget</u> |
|-----------------------------------|--------------------|--------------------------------------|---------------------------|
| | | <u>0.00</u> | <u>0.00</u> |
| Total, Legally Restricted Balance | | | |

| 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 | 600,000.00 | 575,000.00 | -4.2% |
| 3) Other State Revenue | | 8300-8599 | 53,000.00 | 50,000.00 | -5.7% |
| 4) Other Local Revenue | | 8600-8799 | 28,800.00 | 101,500.00 | 252.4% |
| 5) TOTAL, REVENUES | | | 681,800.00 | 726,500.00 | 6.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 286,822.00 | 298,017.00 | 3.9% |
| 3) Employee Benefits | | 3000-3999 | 102,751.00 | 109,723.00 | 6.8% |
| 4) Books and Supplies | | 4000-4999 | 309,700.00 | 305,000.00 | -1.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,500.00 | 13,760.00 | 1.9% |
| 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 | | | 712,773.00 | 726,500.00 | 1.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (30,973.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (30,973.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 9791 | 177,469.60 | 146,496.60 | -17.5% |
| a) As of July 1 - Unaudited | | | | | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 177,469.60 | 146,496.60 | -17.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 177,469.60 | 146,496.60 | -17.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 146,496.60 | 146,496.60 | 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 | | 9790 | 146,496.60 | | |
| d) Unappropriated Amount | | 9790 | | 146,496.60 | |

| 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 | | |
| | | 9150 | 0.00 | | |
| 2) Investments | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 600,000.00 | 575,000.00 | -4.2% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 600,000.00 | 575,000.00 | -4.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 53,000.00 | 50,000.00 | -5.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 53,000.00 | 50,000.00 | -5.7% |
| 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% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,300.00 | 1,500.00 | -34.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 26,500.00 | 100,000.00 | 277.4% |
| TOTAL, OTHER LOCAL REVENUE | | | 28,800.00 | 101,500.00 | 252.4% |
| TOTAL, REVENUES | | | 661,800.00 | 726,500.00 | 6.6% |

| 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 | 204,635.00 | 215,830.00 | 5.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 51,266.00 | 51,266.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 30,921.00 | 30,921.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 286,822.00 | 298,017.00 | 3.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 27,042.00 | 28,934.00 | 7.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 21,942.00 | 22,798.00 | 3.9% |
| Health and Welfare Benefits | | 3401-3402 | 49,445.00 | 53,565.00 | 8.3% |
| Unemployment Insurance | | 3501-3502 | 860.00 | 894.00 | 4.0% |
| Workers' Compensation | | 3601-3602 | 3,462.00 | 3,532.00 | 2.0% |
| 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 | | | 102,751.00 | 109,723.00 | 6.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,700.00 | 5,000.00 | -25.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 303,000.00 | 300,000.00 | -1.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 309,700.00 | 305,000.00 | -1.5% |

| 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 | 0.00 | 250.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,500.00 | 10,660.00 | 1.5% |
| 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 | 2,000.00 | 1,850.00 | -7.5% |
| Communications | | 5900 | 1,000.00 | 1,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,500.00 | 13,760.00 | 1.9% |
| CAPITAL OUTLAY | | | | | |
| 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 712,773.00 | 726,500.00 | 1.9% |

| 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% |
| 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% |
| 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 | 600,000.00 | 575,000.00 | -4.2% |
| 3) Other State Revenue | | 8300-8599 | 53,000.00 | 50,000.00 | -5.7% |
| 4) Other Local Revenue | | 8600-8799 | 28,800.00 | 101,500.00 | 252.4% |
| 5) TOTAL REVENUES | | | 681,800.00 | 726,500.00 | 6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 702,273.00 | 715,840.00 | 1.9% |
| 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 | | 10,500.00 | 10,660.00 | 1.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 712,773.00 | 726,500.00 | 1.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (30,973.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (30,973.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 177,469.60 | 146,496.60 | -17.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 177,469.60 | 146,496.60 | -17.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 177,469.60 | 146,496.60 | -17.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 146,496.60 | 146,496.60 | 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 | | | 146,496.60 | | |
| d) Unappropriated Amount | | | | 146,496.60 | |

| Resource | Description | 2008-09 Estimated Actuals | 2009-10 Budget |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
| | | | |
| | Total, Legally Restricted Balance | 0.00 | 0.00 |

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

Holtville Unified
 Imperial County

13 63149 0000000
 Form 14

| 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 | 301,583.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 12,000.00 | 1,500.00 | -87.5% |
| 5) TOTAL REVENUES | | | 12,000.00 | 303,083.00 | 2425.7% |
| 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 | 25,000.00 | New |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 278,083.00 | New |
| 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 | 303,083.00 | New |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 12,000.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 85,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 85,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 97,000.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,869.10 | 98,869.10 | 5189.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,869.10 | 98,869.10 | 5189.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,869.10 | 98,869.10 | 5189.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 98,869.10 | 98,869.10 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | | 98,869.10 | | |
| d) Unappropriated Amount | | | | 98,869.10 | |

| Description | Resource Codes | Object Codes | 2008-09 | | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|-----------|---------|-------------------|-----------------------|
| | | | Estimated | Actuals | | |
| 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 | 0.00 | 301,583.00 | New |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 301,583.00 | New |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 12,000.00 | 1,500.00 | -87.5% |
| 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 | | | 12,000.00 | 1,500.00 | -87.5% |
| TOTAL, REVENUES | | | 12,000.00 | 303,083.00 | 2425.7% |

| 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% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 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 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 25,000.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 25,000.00 | New |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 278,083.00 | New |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 278,083.00 | New |
| 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 | | | 0.00 | 303,083.00 | New |

| 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 | 85,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 85,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| 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) | | | 85,000.00 | 0.00 | -100.0% |

| 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 | 301,583.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 12,000.00 | 1,500.00 | -87.5% |
| 5) TOTAL REVENUES | | | 12,000.00 | 303,083.00 | 2425.7% |
| 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 | 303,083.00 | New |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 0.00 | 303,083.00 | New |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 12,000.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 85,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 85,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 97,000.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,869.10 | 98,869.10 | 5189.7% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,869.10 | 98,869.10 | 5189.7% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,869.10 | 98,869.10 | 5189.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 98,869.10 | 98,869.10 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | | | | |
| | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | | | | |
| | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | | | | |
| | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | | | | |
| | | 9790 | 98,869.10 | | |
| d) Unappropriated Amount | | | | | |
| | | 9790 | | 98,869.10 | |

| <u>Resource</u> | <u>Description</u> | <u>2008-09</u> <u>Estimated Actuals</u> | <u>2009-10</u> <u>Budget</u> |
|-----------------|-----------------------------------|--|---------------------------------|
| | Total, Legally Restricted Balance | 0.00 | 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 | 30,700.00 | 3,000.00 | -90.2% |
| 5) TOTAL REVENUES | | | 30,700.00 | 3,000.00 | -90.2% |
| 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 | 530.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 250,000.00 | 50,000.00 | -80.0% |
| 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 | | | 250,530.00 | 50,000.00 | -80.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (219,830.00) | (47,000.00) | -78.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 86,293.70 | 310,000.00 | 259.2% |
| 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 | | | (86,293.70) | (310,000.00) | 259.2% |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (306,123.70) | (357,000.00) | 16.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 905,786.05 | 599,662.35 | -33.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 905,786.05 | 599,662.35 | -33.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 905,786.05 | 599,662.35 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 599,662.35 | 242,662.35 | -59.5% |
| 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 | | | 599,662.35 | | |
| d) Unappropriated Amount | | | | 242,662.35 | |

| 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 | 4,200.00 | 3,000.00 | -28.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 26,500.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 30,700.00 | 3,000.00 | -90.2% |
| TOTAL REVENUES | | | 30,700.00 | 3,000.00 | -90.2% |

| 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 | 530.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 530.00 | 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 | 250,000.00 | 50,000.00 | -80.0% |
| 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 | | | 250,000.00 | 50,000.00 | -80.0% |
| 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 | | | 250,530.00 | 50,000.00 | -80.0% |

| 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: 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 | 86,293.70 | 310,000.00 | 259.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 86,293.70 | 310,000.00 | 259.2% |

| 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 | 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) | | | (86,293.70) | (310,000.00) | 259.2% |

| 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 | 30,700.00 | 3,000.00 | -90.2% |
| 5) TOTAL REVENUES | | | 30,700.00 | 3,000.00 | -90.2% |
| 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 | | 250,530.00 | 50,000.00 | -80.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 250,530.00 | 50,000.00 | -80.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (219,830.00) | (47,000.00) | -78.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 86,293.70 | 310,000.00 | 259.2% |
| 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 | | | (86,293.70) | (310,000.00) | 259.2% |

| Description | Function Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (306,123.70) | (357,000.00) | 16.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 905,786.05 | 599,662.35 | -33.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 905,786.05 | 599,662.35 | -33.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 905,786.05 | 599,662.35 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 599,662.35 | 242,662.35 | -59.5% |
| 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 | | | 599,662.35 | | |
| d) Unappropriated Amount | | | | 242,662.35 | |

| <u>Resource</u> | <u>Description</u> | <u>2008-09 Estimated Actuals</u> | <u>2009-10 Budget</u> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
| | Total, Legally Restricted Balance | 0.00 | 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 | 10,000.00 | 7,000.00 | -30.0% |
| 5) TOTAL REVENUES | | | 10,000.00 | 7,000.00 | -30.0% |
| 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 | 40,000.00 | 40,000.00 | 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 | | | 40,000.00 | 40,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (30,000.00) | (33,000.00) | 10.0% |
| 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) | | | (30,000.00) | (33,000.00) | 10.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 119,337.76 | 89,337.76 | -25.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 119,337.76 | 89,337.76 | -25.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 119,337.76 | 89,337.76 | -25.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 89,337.76 | 56,337.76 | -36.9% |
| 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 | | | 89,337.76 | | |
| d) Unappropriated Amount | | | | 56,337.76 | |

| 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 | 2,500.00 | 2,000.00 | -20.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 7,500.00 | 5,000.00 | -33.3% |
| 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 | | | 10,000.00 | 7,000.00 | -30.0% |
| TOTAL, REVENUES | | | 10,000.00 | 7,000.00 | -30.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 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 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 40,000.00 | 40,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,000.00 | 40,000.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | |
| 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 | | | 40,000.00 | 40,000.00 | 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: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers 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) | | | 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 | 10,000.00 | 7,000.00 | -30.0% |
| 5) TOTAL REVENUES | | | 10,000.00 | 7,000.00 | -30.0% |
| 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 | | 40,000.00 | 40,000.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 40,000.00 | 40,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (30,000.00) | (33,000.00) | 10.0% |
| 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) | | | (30,000.00) | (33,000.00) | 10.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 119,337.76 | 89,337.76 | -25.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 119,337.76 | 89,337.76 | -25.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 119,337.76 | 89,337.76 | -25.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 89,337.76 | 56,337.76 | -36.9% |
| 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 | | | 89,337.76 | | |
| d) Unappropriated Amount | | | | 56,337.76 | |

| <u>Resource</u> | <u>Description</u> | <u>2008-09 Estimated Actuals</u> | <u>2009-10 Budget</u> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
| | Total, Legally Restricted Balance | <u>0.00</u> | <u>0.00</u> |

| 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 | 100.00 | 50.00 | -50.0% |
| 5) TOTAL REVENUES | | | 100.00 | 50.00 | -50.0% |
| 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 | 600.00 | 3,000.00 | 400.0% |
| 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 | | | 600.00 | 3,000.00 | 400.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (500.00) | (2,950.00) | 490.0% |
| 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) | | | (500.00) | (2,950.00) | 490.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 3,719.72 | 3,219.72 | -13.4% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 3,719.72 | 3,219.72 | -13.4% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 3,719.72 | 3,219.72 | -13.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 3,219.72 | 269.72 | -91.6% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | | | | |
| | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | | | | |
| | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | | | | |
| | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | | | | |
| | | 9790 | 3,219.72 | | |
| d) Unappropriated Amount | | | | | |
| | | 9790 | | 269.72 | |

| 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 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | 100.00 | 50.00 | -50.0% |
| 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 | | | 100.00 | 50.00 | -50.0% |
| TOTAL, REVENUES | | | 100.00 | 50.00 | -50.0% |

| 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% |

| 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 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 600.00 | 3,000.00 | 400.0% |
| 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 | | | 600.00 | 3,000.00 | 400.0% |
| 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 | | | 600.00 | 3,000.00 | 400.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 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) | | | 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 | 100.00 | 50.00 | -50.0% |
| 5) TOTAL REVENUES | | | 100.00 | 50.00 | -50.0% |
| 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 | | 600.00 | 3,000.00 | 400.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 600.00 | 3,000.00 | 400.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (500.00) | (2,950.00) | 490.0% |
| 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) | | | (500.00) | (2,950.00) | 490.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,719.72 | 3,219.72 | -13.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,719.72 | 3,219.72 | -13.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,719.72 | 3,219.72 | -13.4% |
| 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 | | | | | |
| | | 9790 | 3,219.72 | | |
| d) Unappropriated Amount | | | | | |
| | | 9790 | | 269.72 | |

| Resource | Description | 2008-09 Estimated Actuals | 2009-10 Budget |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
| | Total, Legally Restricted Balance | 0.00 | 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 | 3,500.00 | 2,500.00 | -28.6% |
| 5) TOTAL, REVENUES | | | 3,500.00 | 2,500.00 | -28.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 305,000.00 | 310,000.00 | 1.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 305,000.00 | 310,000.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (301,500.00) | (307,500.00) | 2.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 310,000.00 | New |
| 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 | 310,000.00 | New |

| Description | Resource Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (301,500.00) | 2,500.00 | -100.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 352,278.78 | 50,778.78 | -85.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 352,278.78 | 50,778.78 | -85.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 352,278.78 | 50,778.78 | -85.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 50,778.78 | 53,278.78 | 4.9% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | | 50,778.78 | | |
| d) Unappropriated Amount | | | | 53,278.78 | |

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

Holtville Unified
Imperial County

13 63149 0000000
Form 56

| 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 | 3,500.00 | 2,500.00 | -28.6% |
| 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 | | | 3,500.00 | 2,500.00 | -28.6% |
| TOTAL, REVENUES | | | 3,500.00 | 2,500.00 | -28.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 116,000.00 | 120,000.00 | 3.4% |
| Other Debt Service - Principal | | 7439 | 189,000.00 | 190,000.00 | 0.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 305,000.00 | 310,000.00 | 1.6% |
| TOTAL, EXPENDITURES | | | 305,000.00 | 310,000.00 | 1.6% |

| 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 | 310,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 310,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | | 0.00 | 310,000.00 | New |

| 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 | 3,500.00 | 2,500.00 | -28.6% |
| 5) TOTAL REVENUES | | | 3,500.00 | 2,500.00 | -28.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 305,000.00 | 310,000.00 | 1.6% |
| 10) TOTAL EXPENDITURES | | | 305,000.00 | 310,000.00 | 1.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (301,500.00) | (307,500.00) | 2.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 310,000.00 | New |
| 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 | 310,000.00 | New |

| Description | Function Codes | Object Codes | 2008-09 Estimated Actuals | 2009-10 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (301,500.00) | 2,500.00 | -100.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 352,278.78 | 50,778.78 | -85.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 352,278.78 | 50,778.78 | -85.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 352,278.78 | 50,778.78 | -85.6% |
| 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 | | | | | |
| | | 9790 | 50,778.78 | | |
| d) Unappropriated Amount | | | | | |
| | | 9790 | | 53,278.78 | |

| <u>Resource</u> | <u>Description</u> | <u>2008-09 Estimated Actuals</u> | <u>2009-10 Budget</u> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
| | Total, Legally Restricted Balance | 0.00 | 0.00 |