



CULVER CITY UNIFIED SCHOOL DISTRICT
4034 Irving Place
Culver City, CA 90232

**2009 - 2010
ADOPTED BUDGET**

Prepared By

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Board of Education

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Superintendent
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June 29, 2009

Culver City Unified School District

**ADOPTED BUDGET
2009 - 2010**

I. BUDGET SUMMARY AND ASSUMPTIONS

JUNE 29, 2009

CULVER CITY UNIFIED SCHOOL DISTRICT 2009-2010 BUDGET

INTRODUCTION

This annual budget is the first in an ongoing series of financial reports for the 2009-10 fiscal year. This budget presents a frozen-in-time snapshot of where the District is financially, and where it is heading. This is the second consecutive year the District has had to make significant budget cuts because of the reduced revenues provided by the State. In 2008-09, the District reduced its expenditures by more than \$2 million.

This year's budget has been particularly difficult to develop due to a wide variety of economic complexity that has originated from external sources. These range from the national and statewide economic freefall to significant legislative changes imposed onto school districts by the State. For 2009-10, CCUSD has been obligated to make more than \$4 million of ongoing expenditure reductions in response to the amount of reduced revenues that are being provided by the State of California for this fiscal year and beyond. These cuts have been adopted by the Board of Education during 2008-09 and are reflected in the figures within this budget.

Under the most adverse and restrictive circumstances, this 2009-10 budget has been prepared to reflect all expected restricted and unrestricted revenues and planned expenditures beginning July 1, 2009 and ending June 30, 2010. In developing this budget and the related multi-year projections of 2010-11 and 2011-12, critical assumptions were made about key issues that may or may not become reality. Key assumptions are based upon Governor Schwarzenegger's "May Revise" as well as facts and detailed analyses concerning local issues such as District-wide student enrollment levels. All assumptions reflect the best known internal and external information that is available at the time of budget preparation.

When the State adopts its revised budget at some time in the future, the District will make relevant changes to its own budget based on the new information that becomes available. CCUSD updates its assumptions, budget and multi-year projections at least three times after this original budget is adopted. These updates, or interim financial reports, occur in September, December and March of each fiscal year.

Budget Compliance Issues

California law imposes multiple requirements on the budget of a school district. For example, the District must:

- Adopt its budget by June 30, regardless of whether the State has adopted its own budget.
- Provide budget projections over a three-year period;
- Maintain a balanced budget in each of the three projected years;
- Reserve a minimum of 3% of the current year's expenditures for economic uncertainty;
- Provide a specific accounting format to the State; and
- Meet established fiscal standards and criteria, and explain any variances or violations in writing to the Los Angeles County Office of Education, an oversight agency.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

INTRODUCTION

Certification Status

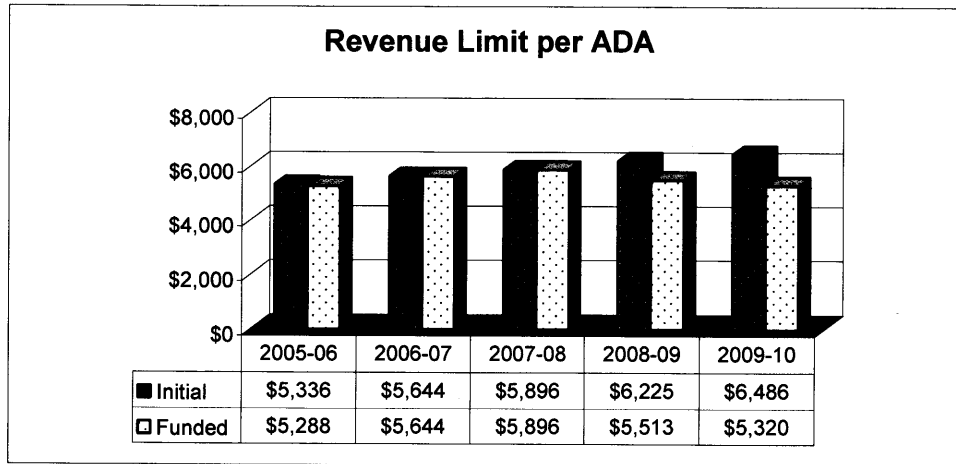
This 2009-10 Budget specifies that Culver City Unified School District meets the State required Reserve for Economic Uncertainty of 3%.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

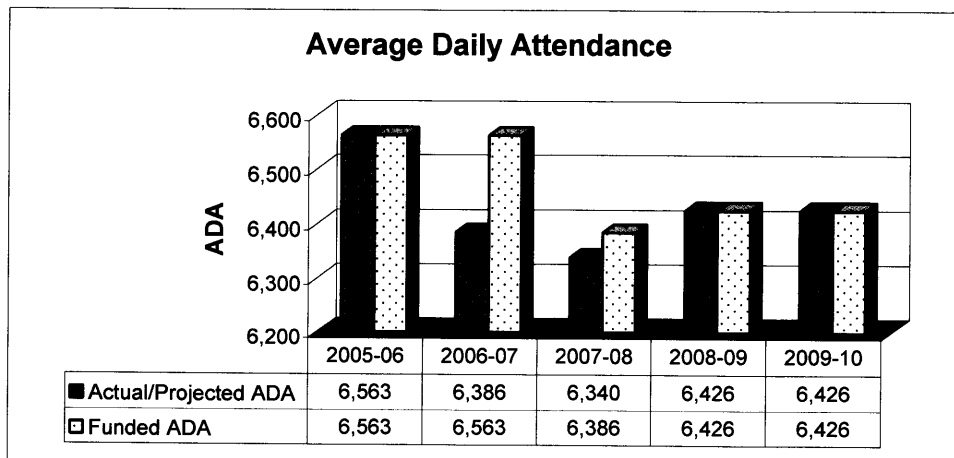
REVENUES

Average Daily Attendance (ADA) and Revenue Limit per ADA

The major source of revenue to the school district is the Revenue Limit apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the District's Revenue Limit per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below shows the revenue limit funding trend, plus it illustrates the initial revenue limit provided by the State compared to the final funded revenue limit. In years that the funded revenue limit is less than the initial revenue limit, the State has applied a deficit factor that reduces funding to all school districts.



The following table shows the year-over-year trend of average daily attendance. Actual ADA for 2009-10 is projected to be equal to the previous year's ADA. Funded ADA in 2009-10 will be no less than 6,426 because the previous year's ADA is utilized in the revenue limit calculation. At this time, the District anticipates a stable enrollment environment during the next several years.



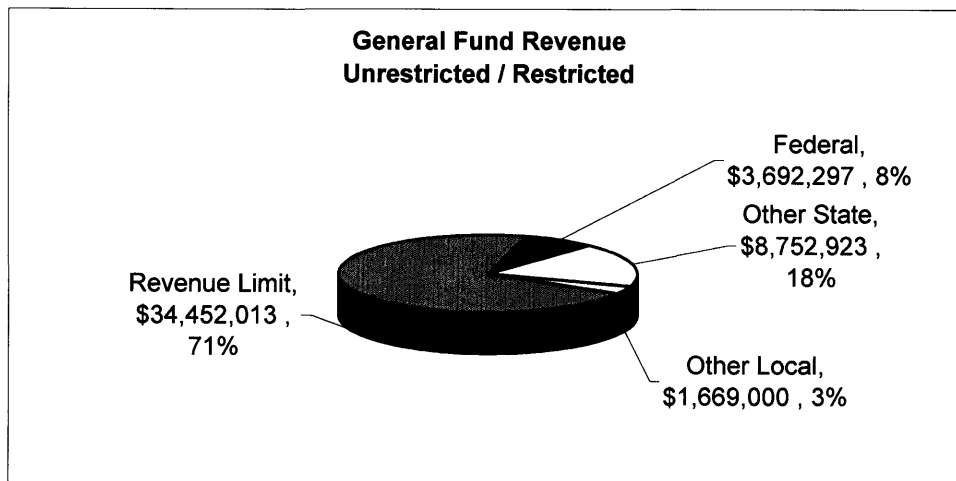
**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

REVENUES

Summary of Revenues

Total revenues are projected to decrease \$3,758,198. The Revenue Limit deficit factor of \$193 per ADA equates to a loss of \$1,240,218. The 2008-09 Federal total of \$4,591,813 includes \$1,764,243 of ARRA/SFSF funds while the 2009-10 Federal total of \$3,692,297 includes \$736,674 of ARRA/SFSF funds. This year-to-year ARRA/SFSF revenue decrease of \$1,027,569 represents the entire Federal revenue loss of \$899,516. The Other State reduction of \$745,510 is comprised primarily of class size reduction penalties of approximately \$350,000 plus various reductions in State programs. The Other Local decrease of \$897,867 is caused primarily by the following revenue that was received in 2008-09 but not 2009-10: 1) a one-time workers' compensation refund of \$344,000; and, 2) interest income of \$300,000.

Revenues	2007-08 Unaudited	2008-09 Est. Actuals	2009-10 Budget	Change from Est. Actuals
Revenue Limit	\$ 37,981,998	\$ 35,667,318	\$ 34,452,013	\$ (1,215,305)
Federal	\$ 2,822,207	\$ 4,591,813	\$ 3,692,297	\$ (899,516)
Other State	\$ 10,460,132	\$ 9,498,433	\$ 8,752,923	\$ (745,510)
Other Local	\$ 3,972,775	\$ 2,566,867	\$ 1,669,000	\$ (897,867)
Total Revenues	\$ 55,237,112	\$ 52,324,431	\$ 48,566,233	\$ (3,758,198)



**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

EXPENDITURES

Personnel Costs

In summary, total salaries and benefits of \$42,017,898 represent 86.52% of total projected revenues, or 80.00% of total projected expenditures. These personnel costs do not include any bargaining unit settlement increases for 2008-09 or 2009-10 as employee groups have not yet settled for either year.

In Unrestricted, 94.80% of total expenses are for personnel. Only 5.20% of unrestricted expenditures are in other categories such as supplies, conferences, legal fees, etc.

Unrestricted/Restricted	Object	2007-08 Unaudited	2008-09 Est. Actuals	2009-10 Budget
Certificated Salaries	1000-1999	\$ 26,418,005	\$ 25,457,302	\$ 24,898,063
Classified Salaries	2000-2999	\$ 9,285,674	\$ 9,062,004	\$ 8,222,484
Employee Benefits	3000-3999	\$ 9,549,048	\$ 9,393,812	\$ 8,897,351
Total		\$ 45,252,727	\$ 43,913,118	\$ 42,017,898
Revenue Total				
		\$ 55,237,112	\$ 52,324,431	\$ 48,566,233
Percentage		81.92%	83.92%	86.52%
Expense Total				
		\$ 55,604,118	\$ 54,528,406	\$ 52,523,693
Percentage		81.38%	80.53%	80.00%

Unrestricted	Object	2007-08 Unaudited	2008-09 Est. Actuals	2009-10 Budget*
Certificated Salaries	1000-1999	\$ 20,561,885	\$ 19,902,974	\$ 20,473,361
Classified Salaries	2000-2999	\$ 5,532,340	\$ 5,577,883	\$ 5,285,346
Employee Benefits	3000-3999	\$ 7,334,555	\$ 7,212,510	\$ 7,041,741
Total		\$ 33,428,780	\$ 32,693,367	\$ 32,800,448
Revenue Total				
		\$ 42,968,394	\$ 38,997,480	\$ 38,416,845
Percentage		77.80%	83.83%	85.38%
Expense Total				
		\$ 36,907,692	\$ 36,088,336	\$ 34,600,170
Percentage		90.57%	90.59%	94.80%

* 2009-10 unrestricted Certificated salaries include \$2,500,917 of one-time ARRA/SFSF funds.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

EXPENDITURES

Employee Benefits

Employee Benefits include statutory benefits for certificated and classified employees. Below is a table reflecting the percentages applied to certificated and classified salaries.

Statutory Benefits	2009-10
Certificated	
State Teachers Retirement	8.25%
Medicare	1.45%
State Unemployment Insurance	0.30%
Workers' Compensation Insurance*	2.90%
GASB 34 (Retirement)	1.00%
Total Percentage	13.90%
Classified	
Public Employees Retirement System	9.709%
PERS Reduction	3.311%
Old Age Survivors Disability Insurance	6.20%
Medicare	1.45%
State Unemployment Insurance	0.30%
Workers' Compensation Insurance*	2.90%
GASB 34 (Retirement)	1.00%
Total Percentage	24.87%
Alternative Retirement Plan (ARP) **	3.75%

* The workers' compensation insurance rate enables the District to charge all workers' compensation expenditures to all programs.

**An Alternative Retirement Plan is available for eligible certificated and classified employees. When utilized by a certificated employee, the ARP benefit replaces the State Teachers Retirement benefit. When utilized by a classified employee, the ARP benefit replaces the Public Employees Retirement System, PERS Reduction and Old Age Survivors Disability Insurance.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

EXPENDITURES

Contributions

The following table reflects the programs that require a contribution from the General Fund. The Ongoing Maintenance Transfer reflects the accounting methodology imposed by the State which categorizes the District's required maintenance match in the 8150 resource code. The General Fund is contributing (loaning) \$300,000 to the Adult Education Fund in order to accommodate the decreased revenue which resulted from a State imposed mid-year reduction to Adult Education programs coupled with student enrollment above the ADA cap. The General Fund benefitted in late 2008-09 by sweeping \$377,552 from the IMRFP fund and \$378,456 from Tier III categorical programs as outlined in the Governor's May Revise.

Contributions	2007-08 Unaudited Actuals	2008-09 Est. Actuals	2009-10 Budget	Change from Est. Actuals
Instruc Mat Realignment Program	-	\$ (377,552)	\$ -	\$ 377,552
Special Ed: IDEA Local Assist	-	\$ 115,201	\$ -	\$ (115,201)
Special Ed: IDEA Preschool	-	\$ 2,981	\$ 4,084	\$ 1,103
Special Education	\$ 5,476,609	\$ 5,591,977	\$ 5,627,402	\$ 35,425
Special Education Transport	\$ 473,111	\$ 592,346	\$ 592,346	\$ -
Transport Home-to-School	\$ 1,494	\$ 20,236	\$ 28,021	\$ 7,785
Adult Education Apportionment	\$ -	\$ 300,000	\$ -	\$ (300,000)
Other	\$ -	\$ (378,456)	\$ -	\$ 378,456
Total Contributions	\$ 5,951,214	\$ 5,866,733	\$ 6,251,853	\$ 385,120
Ongoing Maintenance Transfer	\$ 1,735,000	\$ 1,308,994	\$ 1,308,000	\$ (994)
Total Transferred to Restricted	\$ 7,686,214	\$ 7,175,727	\$ 7,559,853	\$ 384,126

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009- 2010 BUDGET**

BUDGET SUMMARY AND ASSUMPTIONS

KEY FINANCIAL ISSUES: 2009-10 AND BEYOND

Key issues the District must continue to consider when contemplating fiscal commitments that have short- or long- term implications include the following:

State Budget

The State's Budget for 2009-10 and beyond seems irreparable. The Governor's May Revise and subsequent legislative actions continue to attempt to balance the budget with gimmicks. The District should be prepared to anticipate that negative fiscal circumstances will continue for the foreseeable future.

Collective Bargaining

The District has not yet settled negotiations with any of its employee groups for the 2008-09 or 2009-10 year. The extremely difficult economic conditions require the District to take great care to ensure any potential settlements are fiscally responsible and can be supported on a multi-year basis.

Health and Welfare Costs

The cost of employee health care benefits continues to increase each year. All present indicators suggest this trend will continue for the foreseeable future. The District and its bargaining units must seek cost sharing, cost containment or cost reduction solutions that are fiscally responsible and mutually satisfactory.

Special Education Costs

Special education costs can be difficult to control and have a high potential for rapid escalation. Satisfactory cost containment measures must be vigorously pursued at every opportunity.

Unfunded Retiree Benefits

In 2000-01, the District discontinued pre-funding retiree long-term obligations in order to provide salary increases to employee groups. At that time, the Retiree Fund had a balance of \$1,554,465. The Retiree Fund is now closed and the General Fund is completely responsible for paying every penny of retiree lifetime benefits. Paying the costs of promised retiree benefits on a "pay-as-you-go" basis will continue to compete for current year dollars which, in turn, has an immediate impact on the amount of funding available for active employees and programs.

Culver City Unified School District

**ADOPTED BUDGET
2009 - 2010**

II. IMPACT OF SELPA

JUNE 29, 2009

**CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 BUDGET**

IMPACT OF SELPA ON SACS REPORTS

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$12,550,053 and expenses of \$12,525,029. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

		CCUSD	SELPA	SACS
Revenues				
Revenue Limit Sources	8010-8099	34,452,013.00	-	34,452,013.00
Federal Revenue	8100-8299	3,692,297.00	3,266,721.00	6,959,018.00
Other State Revenue	8300-8599	8,752,923.00	9,280,232.00	18,033,155.00
Other Local Revenue	8600-8799	1,669,000.00	3,100.00	1,672,100.00
Total Revenues		48,566,233.00	12,550,053.00	61,116,286.00
Expenses				
Certificated Salaries	1000-1999	24,898,063.00	34,902.00	24,932,965.00
Classified Salaries	2000-2999	8,222,484.00	53,225.00	8,275,709.00
Employee Benefits	3000-3999	8,897,351.00	37,534.00	8,934,885.00
Books and Supplies	4000-4999	2,355,094.00	14,981.00	2,370,075.00
Services and Other Operating	5000-5999	8,509,172.00	6,500.00	8,515,672.00
Capital Outlay	6000-6999	58,497.00	-	58,497.00
Other Outgo	7100-7299	81,380.00	12,377,887.00	12,459,267.00
Transfers Indirect/Direct Costs	7300-7399	(398,348.00)		(398,348.00)
Total Expenses		52,623,693.00	12,525,029.00	65,148,722.00
Excess (Deficiency) over Revenue		(4,057,460.00)	25,024.00	(4,032,436.00)
Transfers Out		-	-	-
Transfers In		1,100,000.00	-	1,100,000.00
Total, Other Financing Sources		1,100,000.00	-	1,100,000.00
Change in Fund		(2,957,460.00)	25,024.00	(2,932,436.00)

Culver City Unified School District

**ADOPTED BUDGET
2009 - 2010**

III. MULTI-YEAR PROJECTION

JUNE 29, 2009

CULVER CITY UNIFIED SCHOOL DISTRICT
2009-10 Adopted Budget
Multi-Year Projection
Unrestricted Funds without SELPA

	<u>2008-09</u> Est. Actuals	<u>2009-10</u> Budget	<u>2010-11</u> Projection	<u>2011-12</u> Projection
COLA	5.660%	4.250%	0.900%	2.400%
Deficited	11.428%	17.967%	17.967%	17.967%
Adjusted Base Revenue Limit	\$ 5,513.37	\$ 5,320.44	\$ 5,368.02	\$ 5,495.17
CCUSD ADA	6,426	6,426	6,426	6,426
8011 Principal Apportionment	27,262,039	26,142,280	26,448,539	27,273,748
8019 Rev. Limit Aide Pr. Yr.	-	-	7,252	5,172
8021 Homeowner's Exemptions	66,839	66,839	66,839	66,839
8041 Secured Taxes & Roll	7,434,762	7,434,762	7,434,762	7,434,762
8043 Prior Year's Taxes	708,972	708,972	708,972	708,972
8044 Supplemental Taxes	25,440	25,440	25,440	25,440
8045 Educ. Rev. Augmentation Fund	(360,684)	(360,684)	(360,684)	(360,684)
8047 Community Redev. Funds	185,295	185,295	185,295	185,295
8091 Special Ed Transfer	(855,848)	(825,878)	(833,261)	(852,986)
8092 PERS Recapture	344,655	249,109	232,034	232,034
Total Revenue Limit	34,811,470	33,626,135	33,915,188	34,718,592
Revenues				
8100-8299 Medical Administration	10,000	10,000	10,000	10,000
8290 ARRA - SFSF	-	2,500,917	-	-
8311 Other St Apportionments - Curr Yr	245,601	258,711	260,806	266,440
8319 Other St Apportionments - Prior Yr	4,465	-	-	-
8434 Class Size Reduction K-3	1,721,859	1,500,000	1,500,000	1,500,000
8435 Class Size Reduction 9-12	99,037	90,000	90,000	90,000
8560 Unrestricted Lottery	791,208	750,000	750,000	750,000
8587 Pass-Thru Rev from State Sources	-	81,380	82,000	82,000
8590 Other State Revenue	50,000	1,372,536	1,327,545	1,321,911
8650 Rentals	607,078	625,874	630,000	630,000
8660 Interest	238,096	28,100	26,183	26,182
8699 Other Local Revenue	421,762	77,209	75,000	75,000
8919 Other Auth Interfund Transfers In	1,087,116	1,100,000	1,100,000	1,100,000
Total Federal, State and Local	5,276,222	8,394,727	5,851,534	5,851,533
8980 Contributions from Unrestric Rev	(7,688,555)	(7,559,853)	(7,559,853)	(7,559,853)
8998 Flexibility Transfers	812,829	-	-	-
Total Revenue	33,211,966	34,461,009	32,206,869	33,010,272
Expenditures				
1000 Certificated	19,902,974	20,473,361	20,742,948	21,054,092
2000 Classified	5,577,883	5,285,346	5,364,626	5,445,095
3000 Benefits	7,212,510	7,041,741	7,050,000	7,050,000
4000 Supplies/Materials	582,539	956,085	956,085	956,085
5000 Operating Costs	2,779,542	3,204,677	3,200,000	3,190,000
6000 Assets	32,888	58,497	59,000	59,000
7000 Indirect Cost	(1,763,366)	(1,460,600)	(1,460,000)	(1,460,000)
Total Expenses	34,324,970	35,559,107	35,912,659	36,294,272

CULVER CITY UNIFIED SCHOOL DISTRICT
2009-10 Adopted Budget
Multi-Year Projection
Unrestricted Funds without SELPA

	<u>2008-09</u> <u>Est. Actuals</u>	<u>2009-10</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Projection</u>
Operating Income	(1,113,004)	(1,098,098)	(3,705,790)	(3,284,000)
Transfers Out	(300,000)	-	-	-
Other Adjustments*	-	-	2,910,000	2,910,000
Change in Unrestricted	(1,413,004)	(1,098,098)	(795,790)	(374,000)
Beginning Balance	5,283,902	3,870,898	2,772,800	1,977,010
Ending Balance	3,870,898	2,772,800	1,977,010	1,603,009
Revolving Cash	14,000	14,000	14,000	14,000
Restricted Dollars	1,600,000	1,585,000	1,520,000	1,520,000
STRS Retirement Reserve	67,000	67,000	67,000	67,000
Unappropriated Reserve	2,189,898	1,106,800	376,010	2,009

* Necessary expenditure reductions

CULVER CITY UNIFIED SCHOOL DISTRICT
2009-10 Adopted Budget
Multi-Year Projection
Restricted Funds

	<u>2008-09</u> <u>Est. Actuals</u>	<u>2009-10</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Projection</u>
COLA	5.660%	4.250%	0.900%	2.400%
Deficited	11.428%	17.967%	17.967%	17.967%
Adjusted Base Revenue Limit	\$ 5,513.37	\$ 5,320.44	\$ 5,368.02	\$ 5,495.17
CCUSD ADA	6,426	6,426	6,426	6,426
8091 Rev. Limit Xfr & Adult Ed	855,848	825,878	833,261	852,986
Total Revenue Limit	855,848	825,878	833,261	852,986
Revenues				
8181 Spec Ed Entitlement per UDC	1,039,337	1,104,526	1,104,526	1,104,526
8182 Spec Ed Discr Grants	98,822	106,699	106,699	106,699
8182 ARRA - IDEA Pre-school	-	-	44,364	-
8182 ARRA - Pre-school	-	-	63,151	-
8290 ARRA - Local Assistance	-	-	1,199,507	-
8290 All Other Federal Revenues	1,679,411	1,482,082	1,458,617	1,458,617
8290 ARRA - SFSF	1,764,243	736,674	-	-
8290 ARRA - Title I	-	252,316	-	-
8311 Other St Apportionments - Curr Yr	4,075,538	3,956,224	3,956,224	3,956,224
8311 Other St Apportionments - Prior Yr	31,215	-	-	-
8560 Restricted Lottery Dollars	83,095	75,000	75,000	75,000
8587 BTSA Transfer Dollars	81,380	-	-	-
8590 All Other State Revenues	2,349,026	669,072	647,976	647,976
8677 Interagency Serv Between LEAs	782,366	690,589	648,000	648,000
8699 All Other Local Revenues	454,989	250,328	150,500	150,500
8980 Contrib from Unrestric Revenue	7,688,556	7,559,853	7,559,853	7,559,853
8998 Flexibility Transfers	(812,829)	-	-	-
Total Revenue	20,170,997	17,709,241	17,847,678	16,560,381
Expenditures				
1000 Certificated	5,554,329	4,424,702	4,273,401	4,337,502
2000 Classified	3,484,121	2,937,138	3,035,218	3,080,747
3000 Benefits	2,181,302	1,855,610	1,894,122	1,894,122
4000 Supplies/Materials	1,932,632	1,399,009	1,413,990	1,413,990
5000 Operating Costs	5,390,895	5,304,495	5,300,000	5,300,000
6000 Assets	8,071	-	-	-
7000 Indirect Cost	1,270,706	1,143,632	1,143,632	1,143,632
Total Expenses	19,822,056	17,064,586	17,060,363	17,169,993

CULVER CITY UNIFIED SCHOOL DISTRICT
2009-10 Adopted Budget
Multi-Year Projection
Restricted Funds

	<u>2008-09</u> <u>Est. Actuals</u>	<u>2009-10</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Projection</u>
Operating Income	348,941	644,655	787,315	(609,612)
Transfers Out-BTSA	(81,380)	-	-	-
Change in Restricted	267,561	644,655	787,315	(609,612)
Beginning Balance	3,034,060	1,188,936	1,096,917	1,096,917
SELPA Balance	348,442	-	-	-
8290 ARRA - SFSF	1,764,243	736,674	-	-
8182 ARRA - IDEA Pre-school	-	-	44,364	-
8182 ARRA - Pre-school	-	-	63,151	-
8290 ARRA - Local Assistance	-	-	1,199,507	-
Ending Balance	1,188,936	1,096,917	577,210	487,305

Culver City Unified School District

**ADOPTED BUDGET
2009 – 2010**

IV. OTHER FUNDS

JUNE 29, 2009

CULVER CITY UNIFIED SCHOOL DISTRICT
2009-2010 Adopted Budget
Summary of Active Funds

State Report (SACS)	Form 11	Form 12	Form 13	Form 14
Description (SACS)	Adult (11)	Child (12)	Cafeteria (13)	Deferred (14)
Beginning Balance	84,632	719,088	131,572	3,305,506
Revenue/Transfers In	1,840,888	3,749,691	2,269,879	75,000
Expenditures/Transfers Out	1,916,302	3,757,701	2,264,490	585,000
ENDING BALANCE	\$9,218	\$711,078	\$136,961	\$2,795,506
	Special Purpose	Special Purpose	Special Purpose	Restricted
Revenue Source	State/Fees	State/Fees	State/Fees	State/GF

State Report (SACS)	Form 21	Form 25	Form 40	Form 51
Description (SACS)	Building (21)	Cap. Fac. (25)	Redevelop (40)	Bond Int. Redemption
Beginning Balance	3,612,491	1,199,323	1,899,749	1,930,972
Revenue/Transfers In	480,000	202,000	1,727,126	2,516,544
Expenditures/Transfers Out	3,285,000	352,000	1,308,000	2,732,234
ENDING BALANCE	\$807,491	\$1,049,323	\$2,318,875	\$1,715,282
	Restricted (Measure T)	Restricted (Developers)	Restricted	Restricted
Revenue Source	State/GF	Fees	Agreement	Local

Culver City Unified School District

**ADOPTED BUDGET
2009 - 2010**

V. SACS REPORTS

JUNE 29, 2009

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	34,811,470.00	855,848.00	35,667,318.00	33,626,135.00	825,878.00	34,452,013.00	-3.4%
2) Federal Revenue		8100-8299	10,000.00	7,923,391.00	7,933,391.00	10,000.00	6,949,066.00	6,959,066.00	-12.3%
3) Other State Revenue		8300-8599	2,912,170.00	16,266,085.00	19,178,255.00	4,052,627.00	13,980,527.00	18,033,154.00	-6.0%
4) Other Local Revenue		8600-8799	1,266,940.00	1,337,018.00	2,603,958.00	731,183.00	940,917.00	1,672,100.00	-35.8%
5) TOTAL REVENUES			39,000,580.00	26,382,342.00	65,382,922.00	38,419,945.00	22,696,388.00	61,116,333.00	-6.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,902,973.00	5,590,334.00	25,493,307.00	17,972,444.00	6,960,521.00	24,932,965.00	-2.2%
2) Classified Salaries		2000-2999	5,577,883.00	3,557,486.00	9,135,369.00	5,285,346.00	2,990,363.00	8,275,709.00	-9.4%
3) Employee Benefits		3000-3999	7,212,514.00	2,220,619.00	9,433,133.00	7,041,741.00	1,893,144.00	8,934,885.00	-5.3%
4) Books and Supplies		4000-4999	582,540.00	1,967,846.00	2,550,386.00	956,085.00	1,413,990.00	2,370,075.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	2,779,542.00	5,441,730.00	8,221,272.00	3,204,677.00	5,310,995.00	8,515,672.00	3.6%
6) Capital Outlay		6000-6999	32,888.00	8,071.00	40,959.00	58,497.00	0.00	58,497.00	42.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	12,933,715.00	12,933,715.00	81,380.00	12,377,887.00	12,459,267.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,763,366.00)	1,270,706.00	(492,660.00)	(1,541,980.00)	1,143,632.00	(398,348.00)	-19.1%
9) TOTAL EXPENDITURES			34,324,974.00	32,990,507.00	67,315,481.00	33,058,190.00	32,090,532.00	65,148,722.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,675,606.00	(6,608,165.00)	(1,932,559.00)	5,361,755.00	(9,394,144.00)	(4,032,389.00)	108.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,087,116.00	0.00	1,087,116.00	1,100,000.00	0.00	1,100,000.00	1.2%
b) Transfers Out		7600-7629	300,000.00	0.00	300,000.00	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	(6,875,726.00)	6,875,726.00	0.00	(7,559,853.00)	7,559,853.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,088,610.00)	6,875,726.00	787,116.00	(6,459,853.00)	7,559,853.00	1,100,000.00	39.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,413,004.00)	267,561.00	(1,145,443.00)	(1,098,098.00)	(1,834,291.00)	(2,932,389.00)	156.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
2) Ending Balance, June 30 (E + F1e)			3,870,898.00	3,301,621.00	7,172,519.00	2,772,800.00	1,467,330.00	4,240,130.00	-40.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,600,000.00	0.00	1,600,000.00	1,585,000.00	0.00	1,585,000.00	-0.9%
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	67,000.00	2,112,685.00	2,179,685.00	0.00	0.00	0.00	-100.0%
Reserve for STRS Retirement Audit	0000	9780			67,000.00				
ARRA - SFSF	3200	9780		1,764,243.00	1,764,243.00				
SELPA	6500	9780		348,442.00	348,442.00				
c) Undesignated Amount		9790	2,189,898.00	1,188,936.00	3,378,834.00				
d) Unappropriated Amount		9790				1,187,800.00	1,467,330.00	2,655,130.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400							
9) Fixed Assets									
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			0.00	0.00	0.00				
(G10 - H7)			0.00	0.00	0.00				

Description	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment							
State Aid - Current Year	27,262,039.00	0.00	27,262,039.00	26,142,280.00	0.00	26,142,280.00	-4.1%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	66,839.00	0.00	66,839.00	66,839.00	0.00	66,839.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	7,434,762.00	0.00	7,434,762.00	7,434,762.00	0.00	7,434,762.00	0.0%
Unsecured Roll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	708,972.00	0.00	708,972.00	708,972.00	0.00	708,972.00	0.0%
Supplemental Taxes	25,440.00	0.00	25,440.00	25,440.00	0.00	25,440.00	0.0%
Education Revenue Augmentation Fund (ERAF)	(360,684.00)	0.00	(360,684.00)	(360,684.00)	0.00	(360,684.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	185,295.00	0.00	185,295.00	185,295.00	0.00	185,295.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	35,322,663.00	0.00	35,322,663.00	34,202,904.00	0.00	34,202,904.00	-3.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(855,848.00)		(855,848.00)	(825,878.00)		(825,878.00)	-3.5%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer		855,848.00	855,848.00		825,878.00	825,878.00	-3.5%
All Other Revenue Limit							

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	344,655.00	0.00	344,655.00	249,109.00	0.00	249,109.00	-27.7%
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			34,811,470.00	855,848.00	35,667,318.00	33,626,135.00	825,878.00	34,452,013.00	-3.4%
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	4,083,487.00	4,083,487.00	0.00	4,083,520.00	4,083,520.00	0.0%
Special Education Discretionary Grants		8182	0.00	396,249.00	396,249.00	0.00	394,474.00	394,474.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		3,039,502.00	3,039,502.00		1,899,141.00	1,899,141.00	-37.5%
Vocational and Applied Technology Education	3500-3699	8290		44,866.00	44,866.00		31,918.00	31,918.00	-28.9%
Safe and Drug Free Schools	3700-3799	8290		19,896.00	19,896.00		23,297.00	23,297.00	17.1%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	10,000.00	339,391.00	349,391.00	10,000.00	516,716.00	526,716.00	50.8%
TOTAL, FEDERAL REVENUE			10,000.00	7,923,391.00	7,933,391.00	10,000.00	6,949,066.00	6,959,066.00	-12.3%

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			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	245,601.00		245,601.00	258,711.00	258,711.00		258,711.00	5.3%
Prior Years	0000	8319	4,465.00		4,465.00	0.00	0.00		0.00	-100.0%
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%
ROC/P Entitlement										
Current Year	6350-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		13,014,000.00	13,014,000.00			12,636,756.00	12,636,756.00	-2.9%
Prior Years	6500	8319		31,215.00	31,215.00			0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		40,610.00	40,610.00			0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		0.00	0.00			0.00	0.00	0.0%
School Improvement Program	7260-7265	8311		0.00	0.00			0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		530,042.00	530,042.00			530,042.00	530,042.00	0.0%
Spec. Ed. Transportation	7240	8311		153,834.00	153,834.00			53,834.00	53,834.00	-65.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,721,859.00	0.00	1,721,859.00	1,500,000.00	0.00	0.00	1,500,000.00	-12.9%
Class Size Reduction, Grade Nine		8435	99,037.00	0.00	99,037.00	90,000.00	0.00	0.00	90,000.00	-9.1%
Charter Schools Categorical Block Grant		8480	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	791,208.00	83,095.00	874,303.00	750,000.00	75,000.00	75,000.00	825,000.00	-5.6%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%

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Pass-Through Revenues from State Sources		8587	0.00	81,380.00	81,380.00	81,380.00	0.00	81,380.00	0.0%
Arts and Music Block Grant	6760	8590		99,499.00	99,499.00		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		204,522.00	204,522.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		386,386.00	386,386.00		386,383.00	386,383.00	0.0%
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		21,453.00	21,453.00		30,525.00	30,525.00	42.3%
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		133,631.00	133,631.00		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		146,000.00	146,000.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		276,057.00	276,057.00		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		584,929.00	584,929.00		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	50,000.00	479,432.00	529,432.00	1,372,536.00	267,987.00	1,640,523.00	209.9%
TOTAL_OTHER STATE REVENUE			2,912,170.00	16,266,085.00	19,178,255.00	4,052,627.00	13,980,527.00	18,033,154.00	-6.0%

Description	2008-09 Estimated Actuals		2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds						
Not Subject to RL Deduction	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	607,078.00	0.00	607,078.00	625,874.00	0.00	3.1%
Interest	238,100.00	0.00	238,100.00	28,100.00	0.00	-88.2%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Services						
7230, 7240						
Interagency Services	0.00	782,366.00	782,366.00	0.00	690,589.00	-11.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	421,762.00	554,652.00	976,414.00	77,209.00	250,328.00	327,537.00	-66.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,286,940.00	1,337,018.00	2,603,958.00	731,183.00	940,917.00	1,672,100.00	-35.8%
TOTAL, REVENUES			39,000,580.00	26,382,342.00	65,382,922.00	38,419,945.00	22,696,388.00	61,116,333.00	-6.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,120,500.00	3,420,739.00	20,541,239.00	14,969,583.00	5,625,328.00	20,594,911.00	0.3%
Certificated Pupil Support Salaries		1200	965,593.00	842,375.00	1,807,968.00	972,631.00	581,728.00	1,554,359.00	-14.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,774,325.00	362,918.00	2,137,243.00	1,821,520.00	251,826.00	2,073,346.00	-3.0%
Other Certificated Salaries		1900	42,555.00	964,302.00	1,006,857.00	208,710.00	501,639.00	710,349.00	-29.4%
TOTAL, CERTIFICATED SALARIES			19,902,973.00	5,590,334.00	25,493,307.00	17,972,444.00	6,960,521.00	24,932,965.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	330,900.00	1,898,263.00	2,229,163.00	496,297.00	1,628,349.00	2,124,646.00	-4.7%
Classified Support Salaries		2200	2,034,440.00	973,977.00	3,008,417.00	1,864,040.00	864,013.00	2,728,053.00	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	676,685.00	111,017.00	787,702.00	665,035.00	108,869.00	773,904.00	-1.8%
Clerical, Technical and Office Salaries		2400	2,456,192.00	392,551.00	2,848,743.00	2,180,741.00	255,252.00	2,435,993.00	-14.5%
Other Classified Salaries		2900	79,666.00	181,678.00	261,344.00	79,233.00	133,880.00	213,113.00	-18.5%
TOTAL, CLASSIFIED SALARIES			5,577,883.00	3,557,486.00	9,135,369.00	5,285,346.00	2,990,363.00	8,275,709.00	-9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,656,581.00	439,793.00	2,096,374.00	1,654,244.00	328,565.00	1,982,809.00	-5.4%
PERS		3201-3202	479,530.00	272,952.00	752,482.00	443,466.00	258,722.00	702,188.00	-6.7%
OASDI/Medicare/Alternative		3301-3302	709,747.00	322,167.00	1,031,914.00	645,928.00	276,312.00	922,240.00	-10.6%
Health and Welfare Benefits		3401-3402	2,496,407.00	737,984.00	3,234,391.00	2,261,249.00	632,465.00	2,893,714.00	-10.5%
Unemployment Insurance		3501-3502	82,163.00	25,964.00	108,127.00	77,437.00	21,596.00	99,033.00	-8.4%
Workers' Compensation		3601-3602	764,744.00	270,424.00	1,035,168.00	748,443.00	208,736.00	957,179.00	-7.5%
OPEB, Allocated		3701-3702	536,677.00	0.00	536,677.00	808,040.00	61,198.00	869,238.00	62.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	184,693.00	100,729.00	285,422.00	151,234.00	64,750.00	215,984.00	-24.3%
Other Employee Benefits		3901-3902	301,972.00	50,606.00	352,578.00	251,700.00	40,800.00	292,500.00	-17.0%
TOTAL, EMPLOYEE BENEFITS			7,212,514.00	2,220,619.00	9,433,133.00	7,041,741.00	1,893,144.00	8,934,885.00	-5.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	974,318.00	974,318.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,345.00	59,990.00	61,335.00	5,303.00	75,300.00	80,603.00	31.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	540,626.00	607,359.00	1,147,985.00	759,614.00	1,115,294.00	1,874,908.00	63.3%
Noncapitalized Equipment		4400	40,569.00	326,179.00	366,748.00	191,168.00	223,396.00	414,564.00	13.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			582,540.00	1,967,846.00	2,550,386.00	956,085.00	1,413,990.00	2,370,075.00	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	53,813.00	160,047.00	213,860.00	100,513.00	99,319.00	199,832.00	-6.6%
Dues and Memberships		5300	33,822.00	13,919.00	47,741.00	42,793.00	3,645.00	46,438.00	-2.7%
Insurance		5400 - 5450	459,130.00	0.00	459,130.00	484,000.00	0.00	484,000.00	5.4%
Operations and Housekeeping Services		5500	769,856.00	550.00	770,406.00	800,000.00	500.00	800,500.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	277,990.00	155,983.00	433,973.00	323,550.00	155,506.00	479,056.00	10.4%
Transfers of Direct Costs		5710	28,738.00	(28,737.00)	1.00	50,262.00	(50,262.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(15,454.00)	(1,639.00)	(17,093.00)	(10,697.00)	(8,000.00)	(18,697.00)	9.4%
Professional/Consulting Services and Operating Expenditures		5800	1,082,205.00	5,141,524.00	6,223,729.00	1,272,256.00	5,110,287.00	6,382,543.00	2.6%
Communications		5900	89,442.00	83.00	89,525.00	142,000.00	0.00	142,000.00	58.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,779,542.00	5,441,730.00	8,221,272.00	3,204,677.00	5,310,995.00	8,515,672.00	3.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	32,888.00	8,071.00	40,959.00	58,497.00	0.00	58,497.00	42.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,888.00	8,071.00	40,959.00	58,497.00	0.00	58,497.00	42.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	81,380.00	81,380.00	81,380.00	0.00	81,380.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	9,493,882.00	9,493,882.00	9,095,342.00	9,095,342.00	9,095,342.00	-4.2%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7221-7223	0.00	3,358,453.00	3,358,453.00	0.00	3,282,545.00	3,282,545.00	-2.3%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	12,933,715.00	12,933,715.00	81,380.00	12,377,887.00	12,459,267.00	-3.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,270,706.00)	1,270,706.00	0.00	(1,143,632.00)	1,143,632.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(492,660.00)	0.00	(492,660.00)	(398,348.00)	0.00	(398,348.00)	-19.1%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,763,366.00)	1,270,706.00	(492,660.00)	(1,541,980.00)	1,143,632.00	(398,348.00)	-19.1%
TOTAL_EXPENDITURES			34,324,974.00	32,990,507.00	67,315,481.00	33,058,190.00	32,090,532.00	65,148,722.00	-3.2%

Description	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	1,087,116.00	0.00	1,087,116.00	1,100,000.00	0.00	1,100,000.00	1.2%
(a) TOTAL, INTERFUND TRANSFERS IN	1,087,116.00	0.00	1,087,116.00	1,100,000.00	0.00	1,100,000.00	1.2%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments							
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(7,688,555.00)	7,688,556.00	1.00	(7,559,853.00)	7,559,853.00	0.00	-100.0%
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	161,628.00	(161,629.00)	(1.00)	0.00	0.00	0.00	-100.0%
Categorical Flexibility Transfers		8998	651,201.00	(651,201.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,875,726.00)	6,875,726.00	0.00	(7,559,853.00)	7,559,853.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,088,610.00)	6,875,726.00	787,116.00	(6,459,853.00)	7,559,853.00	1,100,000.00	39.8%

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	34,811,470.00	855,848.00	35,667,318.00	33,626,135.00	825,878.00	34,452,013.00	-3.4%
2) Federal Revenue		8100-8299	10,000.00	7,923,391.00	7,933,391.00	10,000.00	6,949,066.00	6,959,066.00	-12.3%
3) Other State Revenue		8300-8599	2,912,170.00	16,266,085.00	19,178,255.00	4,052,627.00	13,980,527.00	18,033,154.00	-6.0%
4) Other Local Revenue		8600-8799	1,266,940.00	1,337,018.00	2,603,958.00	731,183.00	940,917.00	1,672,100.00	-35.8%
5) TOTAL REVENUES			39,000,580.00	26,382,342.00	65,382,922.00	38,419,945.00	22,696,388.00	61,116,333.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,208,511.00	12,394,254.00	34,602,765.00	20,635,243.00	13,786,153.00	34,421,396.00	-0.5%
2) Instruction - Related Services	2000-2999		4,095,793.00	3,189,101.00	7,284,894.00	4,469,718.00	1,929,876.00	6,399,594.00	-12.2%
3) Pupil Services	3000-3999		1,774,123.00	1,990,632.00	3,764,755.00	1,688,867.00	1,674,589.00	3,363,456.00	-10.7%
4) Ancillary Services	4000-4999		21,580.00	0.00	21,580.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		61,730.00	0.00	61,730.00	4,500.00	0.00	4,500.00	-92.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,319,451.00	1,270,706.00	3,590,157.00	2,425,581.00	1,143,632.00	3,569,213.00	-0.6%
8) Plant Services	8000-8999		3,843,786.00	1,212,099.00	5,055,885.00	3,752,901.00	1,178,395.00	4,931,296.00	-2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	12,933,715.00	12,933,715.00	81,380.00	12,377,887.00	12,459,267.00	-3.7%
10) TOTAL EXPENDITURES			34,324,974.00	32,990,507.00	67,315,481.00	33,058,190.00	32,090,532.00	65,148,722.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,675,606.00	(6,608,165.00)	(1,932,559.00)	5,361,755.00	(9,394,144.00)	(4,032,389.00)	108.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,087,116.00	0.00	1,087,116.00	1,100,000.00	0.00	1,100,000.00	1.2%
b) Transfers Out		7600-7629	300,000.00	0.00	300,000.00	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	(6,875,726.00)	6,875,726.00	0.00	(7,559,853.00)	7,559,853.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,088,610.00)	6,875,726.00	787,116.00	(6,459,853.00)	7,559,853.00	1,100,000.00	39.8%

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)			(1,413,004.00)	267,561.00	(1,145,443.00)	(1,098,098.00)	(1,834,291.00)	(2,932,389.00)	156.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			5,283,902.00	3,034,060.00	8,317,962.00	3,870,898.00	3,301,621.00	7,172,519.00	-13.8%
e) Adjusted Beginning Balance (F1c + F1d)			3,870,898.00	3,301,621.00	7,172,519.00	2,772,800.00	1,467,330.00	4,240,130.00	-40.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,600,000.00	0.00	1,600,000.00	1,585,000.00	0.00	1,585,000.00	-0.9%
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	67,000.00	2,112,685.00	2,179,685.00	0.00	0.00	0.00	-100.0%
Reserve for STRS Retirement Audit	0000	9780			67,000.00				
ARRA - SFSF	3200	9780		1,764,243.00	1,764,243.00				
SELPA	6500	9780		348,442.00	348,442.00				
c) Undesignated Amount		9790	2,189,898.00	1,188,936.00	3,378,834.00				
d) Unappropriated Amount		9790				1,187,800.00	1,467,330.00	2,655,130.00	

July 1 Budget (Single Adoption)
 General Fund
 Exhibit: Legally Restricted Balance Detail (Object 9740)

19 64444 0000000
 Form 01

Culver City Unified
 Los Angeles County

Resource	Description	2008-09 Estimated Actuals	2009-10 Budget
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Total, Legally Restricted Balance	0.00	0.00
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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	185,307.00	246,326.00	32.9%
3) Other State Revenue		8300-8599	1,470,212.00	1,284,324.00	-12.6%
4) Other Local Revenue		8600-8799	293,085.00	310,238.00	5.9%
5) TOTAL, REVENUES			1,948,604.00	1,840,888.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,127,878.00	888,244.00	-21.2%
2) Classified Salaries		2000-2999	440,307.00	444,589.00	1.0%
3) Employee Benefits		3000-3999	335,925.00	267,789.00	-20.3%
4) Books and Supplies		4000-4999	96,634.00	161,379.00	67.0%
5) Services and Other Operating Expenditures		5000-5999	367,026.00	87,259.00	-76.2%
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	135,033.00	67,042.00	-50.4%
9) TOTAL, EXPENDITURES			2,502,803.00	1,916,302.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(554,199.00)	(75,414.00)	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	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)			(254,199.00)	(75,414.00)	-70.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,831.00	84,632.00	-75.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,831.00	84,632.00	-75.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,831.00	84,632.00	-75.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
		9790	84,632.00		
d) Unappropriated Amount					
		9790		9,218.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	185,307.00	246,326.00	32.9%
TOTAL, FEDERAL REVENUE			185,307.00	246,326.00	32.9%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	1,324,246.00	1,254,747.00	-5.2%
Prior Years	6390	8319	119,055.00	9,577.00	-92.0%
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	26,911.00	20,000.00	-25.7%
TOTAL, OTHER STATE REVENUE			1,470,212.00	1,284,324.00	-12.6%

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	6,000.00	3,500.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	287,085.00	306,738.00	6.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			293,085.00	310,238.00	5.9%
TOTAL, REVENUES			1,948,604.00	1,840,888.00	-5.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	872,489.00	672,876.00	-22.9%
Certificated Pupil Support Salaries		1200	89,357.00	82,368.00	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	122,200.00	133,000.00	8.8%
Other Certificated Salaries		1900	43,832.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,127,878.00	888,244.00	-21.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	132,323.00	120,811.00	-8.7%
Classified Support Salaries		2200	55,819.00	18,360.00	-67.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	215,935.00	236,381.00	9.5%
Other Classified Salaries		2900	36,230.00	69,037.00	90.6%
TOTAL, CLASSIFIED SALARIES			440,307.00	444,589.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	81,918.00	69,593.00	-15.0%
PERS		3201-3202	31,390.00	30,384.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	47,512.00	42,256.00	-11.1%
Health and Welfare Benefits		3401-3402	109,823.00	67,473.00	-38.6%
Unemployment Insurance		3501-3502	4,623.00	3,999.00	-13.5%
Workers' Compensation		3601-3602	43,553.00	38,652.00	-11.3%
OPEB, Allocated		3701-3702	127.00	6,234.00	4808.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,764.00	9,198.00	-21.8%
Other Employee Benefits		3901-3902	5,215.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			335,925.00	267,789.00	-20.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	37,700.00	36,603.00	-2.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,134.00	124,776.00	130.5%
Noncapitalized Equipment		4400	4,800.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			96,634.00	161,379.00	67.0%

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	1,768.00	4,697.00	165.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	27,500.00	71.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,139.00	139.00	-99.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	897.00	2,000.00	123.0%
Professional/Consulting Services and Operating Expenditures		5800	324,222.00	43,923.00	-86.5%
Communications		5900	9,000.00	9,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			367,026.00	87,259.00	-76.2%
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	135,033.00	67,042.00	-50.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,033.00	67,042.00	-50.4%
TOTAL, EXPENDITURES			2,502,803.00	1,916,302.00	-23.4%

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	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	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	185,307.00	246,326.00	32.9%
3) Other State Revenue		8300-8599	1,470,212.00	1,284,324.00	-12.6%
4) Other Local Revenue		8600-8799	293,085.00	310,238.00	5.9%
5) TOTAL, REVENUES			1,948,604.00	1,840,888.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,512,535.00	1,078,977.00	-28.7%
2) Instruction - Related Services	2000-2999		648,520.00	605,765.00	-6.6%
3) Pupil Services	3000-3999		111,444.00	105,083.00	-5.7%
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		135,033.00	67,042.00	-50.4%
8) Plant Services	8000-8999		95,271.00	59,435.00	-37.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,502,803.00	1,916,302.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(554,199.00)	(75,414.00)	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	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			300,000.00	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)			(254,199.00)	(75,414.00)	-70.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,831.00	84,632.00	-75.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,831.00	84,632.00	-75.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,831.00	84,632.00	-75.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
			84,632.00		
d) Unappropriated Amount					
				9,218.00	

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	765,671.00	760,085.00	-0.7%
3) Other State Revenue		8300-8599	1,177,356.00	1,192,356.00	1.3%
4) Other Local Revenue		8600-8799	1,788,250.00	1,797,250.00	0.5%
5) TOTAL, REVENUES			3,731,277.00	3,749,691.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,307,415.00	1,327,423.00	1.5%
2) Classified Salaries		2000-2999	1,215,364.00	1,092,403.00	-10.1%
3) Employee Benefits		3000-3999	795,055.00	793,872.00	-0.1%
4) Books and Supplies		4000-4999	166,086.00	195,650.00	17.8%
5) Services and Other Operating Expenditures		5000-5999	118,570.00	122,819.00	3.6%
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	251,855.00	225,534.00	-10.5%
9) TOTAL, EXPENDITURES			3,854,345.00	3,757,701.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,068.00)	(8,010.00)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,068.00)	(8,010.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	842,156.00	719,088.00	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			842,156.00	719,088.00	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			842,156.00	719,088.00	-14.6%
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		9780	0.00	0.00	0.0%
c) Undesignated Amount					
			719,088.00		
d) Unappropriated Amount					
				711,078.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	95,000.00	95,000.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	670,671.00	665,085.00	-0.8%
TOTAL, FEDERAL REVENUE			765,671.00	760,085.00	-0.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,000.00	5,000.00	0.0%
Child Development Apportionments		8530	249,099.00	249,099.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	923,257.00	938,257.00	1.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,177,356.00	1,192,356.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	118,000.00	121,000.00	2.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,640,250.00	1,646,250.00	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,788,250.00	1,797,250.00	0.5%
TOTAL, REVENUES			3,731,277.00	3,749,691.00	0.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,151,446.00	1,150,661.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	155,969.00	176,762.00	13.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,307,415.00	1,327,423.00	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	887,181.00	769,913.00	-13.2%
Classified Support Salaries		2200	104,761.00	96,787.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	223,422.00	225,703.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,215,364.00	1,092,403.00	-10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	85,500.00	82,412.00	-3.6%
PERS		3201-3202	116,850.00	114,478.00	-2.0%
OASD/Medicare/Alternative		3301-3302	116,650.00	111,243.00	-4.6%
Health and Welfare Benefits		3401-3402	324,123.00	319,467.00	-1.4%
Unemployment Insurance		3501-3502	7,900.00	7,258.00	-8.1%
Workers' Compensation		3601-3602	73,750.00	70,176.00	-4.8%
OPEB, Allocated		3701-3702	0.00	22,385.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,000.00	23,927.00	-14.5%
Other Employee Benefits		3901-3902	42,282.00	42,526.00	0.6%
TOTAL, EMPLOYEE BENEFITS			795,055.00	793,872.00	-0.1%
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	43,086.00	56,650.00	31.5%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	121,000.00	137,000.00	13.2%
TOTAL, BOOKS AND SUPPLIES			166,086.00	195,650.00	17.8%

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	4,065.00	3,500.00	-13.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	30,000.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	22,000.00	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,500.00	31,000.00	1.6%
Professional/Consulting Services and Operating Expenditures		5800	36,005.00	32,819.00	-8.8%
Communications		5900	3,000.00	3,500.00	16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,570.00	122,819.00	3.6%
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)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	251,855.00	225,534.00	-10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			251,855.00	225,534.00	-10.5%
TOTAL, EXPENDITURES			3,854,345.00	3,757,701.00	-2.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	765,671.00	760,085.00	-0.7%
3) Other State Revenue		8300-8599	1,177,356.00	1,192,356.00	1.3%
4) Other Local Revenue		8600-8799	1,788,250.00	1,797,250.00	0.5%
5) TOTAL, REVENUES			3,731,277.00	3,749,691.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,770,151.00	2,627,494.00	-5.1%
2) Instruction - Related Services	2000-2999		533,628.00	590,513.00	10.7%
3) Pupil Services	3000-3999		224,683.00	236,347.00	5.2%
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		251,855.00	225,534.00	-10.5%
8) Plant Services	8000-8999		74,028.00	77,813.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,854,345.00	3,757,701.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(123,068.00)	(8,010.00)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(123,068.00)	(8,010.00)	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	842,156.00	719,088.00	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			842,156.00	719,088.00	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			842,156.00	719,088.00	-14.6%
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					
			719,088.00		
d) Unappropriated Amount					
				711,078.00	

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	997,000.00	1,020,581.00	2.4%
3) Other State Revenue		8300-8599	76,000.00	83,707.00	10.1%
4) Other Local Revenue		8600-8799	1,003,000.00	1,165,591.00	16.2%
5) TOTAL, REVENUES			2,076,000.00	2,269,879.00	9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	825,175.00	855,210.00	3.6%
3) Employee Benefits		3000-3999	230,441.00	235,835.00	2.3%
4) Books and Supplies		4000-4999	931,587.00	972,000.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	71,982.00	95,673.00	32.9%
6) Capital Outlay		6000-6999	16,877.00	0.00	-100.0%
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	105,772.00	105,772.00	0.0%
9) TOTAL, EXPENDITURES			2,181,834.00	2,264,490.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,834.00)	5,389.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,834.00)	5,389.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,406.00	131,572.00	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,406.00	131,572.00	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,406.00	131,572.00	-44.6%
2) Ending Balance, June 30 (E + F1e)			131,572.00	136,961.00	4.1%
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			131,572.00		
d) Unappropriated Amount				136,961.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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	997,000.00	1,020,581.00	2.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			997,000.00	1,020,581.00	2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,000.00	83,707.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,000.00	83,707.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,162,091.00	16.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
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	1,500.00	2,000.00	33.3%
TOTAL, OTHER LOCAL REVENUE			1,003,000.00	1,165,591.00	16.2%
TOTAL, REVENUES			2,076,000.00	2,269,879.00	9.3%

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	637,654.00	663,378.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	149,340.00	149,340.00	0.0%
Clerical, Technical and Office Salaries		2400	38,181.00	42,492.00	11.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			825,175.00	855,210.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,097.00	57,142.00	11.8%
OASDI/Medicare/Alternative		3301-3302	45,568.00	56,520.00	24.0%
Health and Welfare Benefits		3401-3402	71,939.00	81,063.00	12.7%
Unemployment Insurance		3501-3502	2,475.00	2,566.00	3.7%
Workers' Compensation		3601-3602	23,930.00	24,801.00	3.6%
OPEB, Allocated		3701-3702	0.00	7,743.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,468.00	0.00	-100.0%
Other Employee Benefits		3901-3902	15,964.00	6,000.00	-62.4%
TOTAL, EMPLOYEE BENEFITS			230,441.00	235,835.00	2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,293.00	28,500.00	206.7%
Noncapitalized Equipment		4400	60,307.00	23,500.00	-61.0%
Food		4700	861,987.00	920,000.00	6.7%
TOTAL, BOOKS AND SUPPLIES			931,587.00	972,000.00	4.3%

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	1,094.00	2,440.00	123.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,696.00	5,136.00	39.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,766.00	15,000.00	-15.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,304.00)	(14,303.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,230.00	85,000.00	36.6%
Communications		5900	1,500.00	2,400.00	60.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,982.00	95,673.00	32.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,877.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,877.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	105,772.00	105,772.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,772.00	105,772.00	0.0%
TOTAL, EXPENDITURES			2,181,834.00	2,264,490.00	3.8%

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	997,000.00	1,020,581.00	2.4%
3) Other State Revenue		8300-8599	76,000.00	83,707.00	10.1%
4) Other Local Revenue		8600-8799	1,003,000.00	1,165,591.00	16.2%
5) TOTAL, REVENUES			2,076,000.00	2,269,879.00	9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,070,866.00	2,151,182.00	3.9%
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		105,772.00	105,772.00	0.0%
8) Plant Services	8000-8999		5,196.00	7,536.00	45.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,181,834.00	2,264,490.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(105,834.00)	5,389.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,834.00)	5,389.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	237,406.00	131,572.00	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			237,406.00	131,572.00	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,406.00	131,572.00	-44.6%
2) Ending Balance, June 30 (E + F1e)			131,572.00	136,961.00	4.1%
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			131,572.00		
d) Unappropriated Amount				136,961.00	

<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	75,000.00	75,000.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	18,017.00	375,000.00	1981.4%
6) Capital Outlay		6000-6999	163,396.00	200,000.00	22.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			181,413.00	585,000.00	222.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,413.00)	(510,000.00)	379.3%
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)			(106,413.00)	(510,000.00)	379.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,411,919.00	3,305,506.00	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,411,919.00	3,305,506.00	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,411,919.00	3,305,506.00	-3.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					
		9790	3,305,506.00	2,795,506.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	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%
Interest		8660	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	0.0%

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%
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%
OASD/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	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

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	9,946.00	370,000.00	3620.1%
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	8,071.00	5,000.00	-38.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,017.00	375,000.00	1981.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	163,396.00	200,000.00	22.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			163,396.00	200,000.00	22.4%
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			181,413.00	585,000.00	222.5%

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	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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		181,413.00	585,000.00	222.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			181,413.00	585,000.00	222.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,413.00)	(510,000.00)	379.3%
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)			(106,413.00)	(510,000.00)	379.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,411,919.00	3,305,506.00	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,411,919.00	3,305,506.00	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,411,919.00	3,305,506.00	-3.1%
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	3,305,506.00		
d) Unappropriated Amount					
		9790		2,795,506.00	

<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	80,000.00	80,000.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	250.00	115,000.00	45900.0%
6) Capital Outlay		6000-6999	72,325.00	3,170,000.00	4283.0%
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			72,575.00	3,285,000.00	4426.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,425.00	(3,205,000.00)	-43265.0%
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	400,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	400,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,425.00	(2,805,000.00)	-37877.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,605,066.00	3,612,491.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,605,066.00	3,612,491.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,605,066.00	3,612,491.00	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	3,612,491.00	807,491.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	0.00	0.0%
8629		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8631	0.00	0.00	0.0%
Interest		8650	0.00	0.00	0.0%
8660		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	0.0%

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%
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	250.00	115,000.00	45900.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250.00	115,000.00	45900.0%
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	72,325.00	2,420,000.00	3246.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	750,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,325.00	3,170,000.00	4283.0%
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			72,575.00	3,285,000.00	4426.4%

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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	400,000.00	New
(c) TOTAL, SOURCES			0.00	400,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	400,000.00	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	80,000.00	80,000.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		72,575.00	3,285,000.00	4426.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			72,575.00	3,285,000.00	4426.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,425.00	(3,205,000.00)	-43265.0%
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	400,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	400,000.00	New

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,425.00	(2,805,000.00)	-37877.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,605,066.00	3,612,491.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,605,066.00	3,612,491.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,605,066.00	3,612,491.00	0.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

<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	298,460.00	202,000.00	-32.3%
5) TOTAL, REVENUES			298,460.00	202,000.00	-32.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	369.00	33,000.00	8843.1%
5) Services and Other Operating Expenditures		5000-5999	11,352.00	29,000.00	155.5%
6) Capital Outlay		6000-6999	15,423.00	290,000.00	1780.3%
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			27,144.00	352,000.00	1196.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			271,316.00	(150,000.00)	-155.3%
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)			271,316.00	(150,000.00)	-155.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	928,007.00	1,199,323.00	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			928,007.00	1,199,323.00	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			928,007.00	1,199,323.00	29.2%
2) Ending Balance, June 30 (E + F1e)			1,199,323.00	1,049,323.00	-12.5%
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			1,199,323.00		
d) Unappropriated Amount				1,049,323.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	22,000.00	22,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	276,460.00	180,000.00	-34.9%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			298,460.00	202,000.00	-32.3%
TOTAL, REVENUES			298,460.00	202,000.00	-32.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	369.00	10,000.00	2610.0%
Noncapitalized Equipment		4400	0.00	23,000.00	New
TOTAL, BOOKS AND SUPPLIES			369.00	33,000.00	8843.1%

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	11,000.00	New
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	11,352.00	18,000.00	58.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,352.00	29,000.00	155.5%
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	290,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,423.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,423.00	290,000.00	1780.3%
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			27,144.00	352,000.00	1196.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	298,460.00	202,000.00	-32.3%
5) TOTAL, REVENUES			298,460.00	202,000.00	-32.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,144.00	352,000.00	1196.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,144.00	352,000.00	1196.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			271,316.00	(150,000.00)	-155.3%
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)			271,316.00	(150,000.00)	-155.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	928,007.00	1,199,323.00	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			928,007.00	1,199,323.00	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			928,007.00	1,199,323.00	29.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount					

<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	1,727,126.00	1,727,126.00	0.0%
5) TOTAL, REVENUES			1,727,126.00	1,727,126.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	33,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	125,000.00	New
6) Capital Outlay		6000-6999	0.00	50,000.00	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	208,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,727,126.00	1,519,126.00	-12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,087,116.00	1,100,000.00	1.2%
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			(1,087,116.00)	(1,100,000.00)	1.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			640,010.00	419,126.00	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,739.00	1,899,749.00	50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,739.00	1,899,749.00	50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,739.00	1,899,749.00	50.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,899,749.00		
d) Unappropriated Amount		9790		2,318,875.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,692,126.00	1,692,126.00	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	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,727,126.00	1,727,126.00	0.0%
TOTAL, REVENUES			1,727,126.00	1,727,126.00	0.0%

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%
OASD/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	33,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	33,000.00	New

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	125,000.00	New
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	125,000.00	New
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	50,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
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			0.00	208,000.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,087,116.00	1,100,000.00	1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,087,116.00	1,100,000.00	1.2%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,087,116.00)	(1,100,000.00)	1.2%

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	1,727,126.00	1,727,126.00	0.0%
5) TOTAL, REVENUES			1,727,126.00	1,727,126.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	208,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	208,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,727,126.00	1,519,126.00	-12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,087,116.00	1,100,000.00	1.2%
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			(1,087,116.00)	(1,100,000.00)	1.2%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			640,010.00	419,126.00	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,739.00	1,899,749.00	50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,739.00	1,899,749.00	50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,739.00	1,899,749.00	50.8%
2) Ending Balance, June 30 (E + F1e)			1,899,749.00	2,318,875.00	22.1%
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			1,899,749.00		
d) Unappropriated Amount				2,318,875.00	

<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	0.00	2,516,544.00	New
5) TOTAL, REVENUES			0.00	2,516,544.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,732,234.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,732,234.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	(215,690.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(215,690.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,972.00	1,930,972.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,972.00	1,930,972.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,972.00	1,930,972.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,930,972.00	1,715,282.00	-11.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,930,972.00		
d) Unappropriated Amount				1,715,282.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	2,516,544.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,516,544.00	New
TOTAL, REVENUES			0.00	2,516,544.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	2,732,234.00	New
Bond Interest and Other Service Charges		7434	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	2,732,234.00	New
TOTAL, EXPENDITURES			0.00	2,732,234.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

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	0.00	2,516,544.00	New
5) TOTAL, REVENUES			0.00	2,516,544.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,732,234.00	New
10) TOTAL, EXPENDITURES			0.00	2,732,234.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(215,690.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(215,690.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,930,972.00	1,930,972.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,930,972.00	1,930,972.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,930,972.00	1,930,972.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,930,972.00	1,715,282.00	-11.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			1,930,972.00		
d) Unappropriated Amount				1,715,282.00	

<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

BOND DESCRIPTION		2008-09 Estimated Actuals	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	39,250,000.00	39,250,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		39,250,000.00	39,250,000.00
Less: Bonds to Acquiring District		900,000.00	900,000.00
Less: Bonds Redeemed			0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	38,350,000.00	38,350,000.00
1. Restricted Balance, July 1	2008-09	2,082,217.00	2,082,217.00
2. Tax Receipts	2008-09	2,744,195.00	2,744,195.00
3. State and Federal Apportionments	2008-09	19,557.00	19,557.00
4. Other Designated Revenue	2008-09	54,765.00	54,765.00
5. Subtotal (Sum of lines 1 through 4)		4,900,734.00	4,900,734.00
6. Less: Actual Expenditures or Other Uses	2008-09	3,006,104.00	3,006,104.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	1,894,630.00	1,894,630.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	27,585.00	27,585.00
9. Estimated State and Federal Apportionments	2009-10	0.00	0.00
10. Other Estimated Revenue	2009-10	201,045.00	201,045.00
11. Subtotal (Sum of lines 7 through 10)		2,123,260.00	2,123,260.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	4,458,482.00	4,458,482.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	2,335,222.00	2,335,222.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		0.00000

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			3,991.07	3,991.07	3,991.07	3,991.07
a. Kindergarten	440.87	440.87				
b. Grades One through Three	1,241.52	1,241.52				
c. Grades Four through Six	1,355.99	1,355.99				
d. Grades Seven and Eight	952.69	952.69				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	67.46	67.46	67.46	67.46	67.46	67.46
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	18.18	18.18	18.18	18.18	18.18	18.18
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	4,076.71	4,076.71	4,076.71	4,076.71	4,076.71	4,076.71
HIGH SCHOOL						
4. General Education			2,261.61	2,261.61	2,261.61	2,261.61
a. Grades Nine through Twelve	2,189.04	2,189.04				
b. Continuation Education	71.10	71.10				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	1.47	1.47				
e. Community Day School						
5. Special Education						
a. Special Day Class	45.27	45.27	45.27	45.27	45.27	45.27
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	31.42	35.26	35.26	35.26	35.26	35.26
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	2,338.30	2,342.14	2,342.14	2,342.14	2,342.14	2,342.14
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School	0.66	0.66	0.66	0.66	0.66	0.66
8. Special Education						
a. Special Day Class - Elementary	3.37	3.37	3.37	3.37	3.37	3.37
b. Special Day Class - High School	2.81	2.81	2.81	2.81	2.81	2.81
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	6.84	6.84	6.84	6.84	6.84	6.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,421.85	6,425.69	6,425.69	6,425.69	6,425.69	6,425.69
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,421.85	6,425.69	6,425.69	6,425.69	6,425.69	6,425.69
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	35,298.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00
20. HIGH SCHOOL	48,408.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	83,706.00	87,000.00	87,000.00	87,000.00	87,000.00	87,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,517,971.58		1,517,971.58			1,517,971.58
Work in Progress	25,822.72		25,822.72			25,822.72
Total capital assets not being depreciated	1,543,794.30	0.00	1,543,794.30	0.00	0.00	1,543,794.30
Capital assets being depreciated:						
Land Improvements	4,377,672.77		4,377,672.77			4,377,672.77
Buildings	67,053,999.33		67,053,999.33			67,053,999.33
Equipment	4,674,454.48		4,674,454.48			4,674,454.48
Total capital assets being depreciated	76,106,126.58	0.00	76,106,126.58	0.00	0.00	76,106,126.58
Accumulated Depreciation for:						
Land Improvements	(2,733,294.70)		(2,733,294.70)			(2,733,294.70)
Buildings	(22,093,264.50)		(22,093,264.50)			(22,093,264.50)
Equipment	(3,421,397.85)		(3,421,397.85)			(3,421,397.85)
Total accumulated depreciation	(28,247,957.05)	0.00	(28,247,957.05)	0.00	0.00	(28,247,957.05)
Total capital assets being depreciated, net	47,858,169.53	0.00	47,858,169.53	0.00	0.00	47,858,169.53
Governmental activity capital assets, net	49,401,963.83	0.00	49,401,963.83	0.00	0.00	49,401,963.83
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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: 4034 Irving Place, Culver City, Ca 90232
Date: June 25, 2009

Place: 4034 Irving Place, Culver City
Date: June 29, 2009
Time: 07:00 PM

Adoption Date: June 29, 2009

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

Contact person for additional information on the budget reports:

Name: Ali Delawalla

Telephone: (310) 842-4220 x4234

Title: Director, Fiscal Services

E-mail: alidelawalla@ccusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> 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:
SLIM (Schools Linked for Insurance Management)

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: David El Fattal

Title: Assistant Superintendent - Business

Telephone: 310-842-4220 extension 4226

E-mail: davidelfattal@ccusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	25,493,307.00	301	316,045.00	303	25,177,262.00	305	1,231,394.00		307	23,945,868.00	309
2000 - Classified Salaries	9,135,369.00	311	102,598.00	313	9,032,771.00	315	512,115.00		317	8,520,656.00	319
3000 - Employee Benefits (Excluding 3800)	9,147,711.00	321	630,543.00	323	8,517,168.00	325	271,866.00		327	8,245,302.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,550,386.00	331	124,810.00	333	2,425,576.00	335	1,179,283.00		337	1,246,293.00	339
5000 - Services... & 7300 - Indirect Costs	7,728,612.00	341	42,763.00	343	7,685,849.00	345	3,781,814.00		347	3,904,035.00	349
TOTAL					52,838,626.00	365			TOTAL	45,862,154.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	20,534,682.00 375
2. Salaries of Instructional Aides Per EC 41011	2100	2,229,163.00 380
3. STRS	3101 & 3102	1,720,943.00 382
4. PERS	3201 & 3202	152,760.00 383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	458,886.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,918,134.00 385
7. Unemployment Insurance	3501 & 3502	72,200.00 390
8. Workers' Compensation Insurance	3601 & 3602	677,923.00 392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	195,143.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		27,959,834.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		365,879.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		85,324.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		27,508,631.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.98%
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)	59.98%
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)	45,862,154.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	24,932,965.00	301	372,867.00	303	24,560,098.00	305	831,068.00		307	23,729,030.00	309
2000 - Classified Salaries	8,275,709.00	311	45,072.00	313	8,230,637.00	315	367,393.00		317	7,863,244.00	319
3000 - Employee Benefits (Excluding 3800)	8,718,901.00	321	965,591.00	323	7,753,310.00	325	153,929.00		327	7,599,381.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,370,075.00	331	150,836.00	333	2,219,239.00	335	100,000.00		337	2,119,239.00	339
5000 - Services... & 7300 - Indirect Costs	8,117,324.00	341	34,208.00	343	8,083,116.00	345	4,062,986.00		347	4,020,130.00	349
TOTAL					50,846,400.00	365			TOTAL	45,331,024.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	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	393
10. Other Benefits (EC 22310)		3901 & 3902	396
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			59.87%
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)	59.87%
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)	45,331,024.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
Schedule of Long-Term Liabilities

19 64444 0000000
Form DEBT

Culver City Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	37,680,000.00		37,680,000.00		335,000.00	37,345,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation		5,072,169.48	5,072,169.48			5,072,169.48	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	37,680,000.00	5,072,169.48	42,752,169.48	0.00	335,000.00	42,417,169.48	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	0.00		627,250.00	627,250.00
2. State Lottery Revenue	8560	791,208.00		83,095.00	874,303.00
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)		791,208.00	0.00	710,345.00	1,501,553.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	791,208.00			791,208.00
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		646,317.00	646,317.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 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)		791,208.00	0.00	646,317.00	1,437,525.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	64,028.00	64,028.00

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

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

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	33,626,135.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,485.73	0.89%	6,543.73	2.37%	6,698.73
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		6,425.69	0.00%	6,426.00	0.00%	6,426.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		41,675,290.40	0.90%	42,050,008.98	2.37%	43,046,038.98
d. Other Revenue Limit (Form RL, lines 6 thru 14)		307,080.00	0.66%	309,101.00	2.39%	316,483.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		41,982,370.40	0.90%	42,359,109.98	2.37%	43,362,521.98
f. Deficit Factor (Form RL, line 16)		0.82033	0.00%	0.82033	0.00%	0.82033
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		34,439,397.91	0.90%	34,748,448.69	2.37%	35,571,577.66
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)						
i. Revenue Limit Transfers (Objects 8091 and 8097)		(825,878.00)	0.89%	(833,261.00)	2.37%	(852,986.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		12,615.09	-100.00%		0.00%	
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		33,626,135.00	0.86%	33,915,187.69	2.37%	34,718,591.66
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	4,052,627.00	-1.04%	4,010,351.00	0.00%	4,010,351.00
4. Other Local Revenues	8600-8799	731,183.00	0.00%	731,183.00	0.00%	731,183.00
5. Other Financing Sources	8900-8999	(6,459,853.00)	0.00%	(6,459,853.00)	0.00%	(6,459,853.00)
6. Total (Sum lines A1k thru A5)		31,960,092.00	0.77%	32,206,868.69	2.49%	33,010,272.66
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				17,972,444.00		20,742,948.00
b. Step & Column Adjustment				269,587.00		311,144.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,500,917.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,972,444.00	15.42%	20,742,948.00	1.50%	21,054,092.22
2. Classified Salaries						
a. Base Salaries				5,285,346.00		5,364,626.19
b. Step & Column Adjustment				79,280.19		80,469.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,285,346.00	1.50%	5,364,626.19	1.50%	5,445,095.58
3. Employee Benefits	3000-3999	7,041,741.00	0.12%	7,050,000.00	0.00%	7,050,000.00
4. Books and Supplies	4000-4999	956,085.00	0.00%	956,085.00	0.00%	956,085.00
5. Services and Other Operating Expenditures	5000-5999	3,204,677.00	-0.15%	3,200,000.00	-0.31%	3,190,000.00
6. Capital Outlay	6000-6999	58,497.00	0.86%	59,000.00	0.00%	59,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	81,380.00	0.76%	82,000.00	0.00%	82,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,541,980.00)	0.00%	(1,542,000.00)	0.00%	(1,542,000.00)
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(2,910,000.00)		(2,910,000.00)
11. Total (Sum lines B1 thru B10)		33,058,190.00	-0.17%	33,002,659.19	1.16%	33,384,272.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,098,098.00)		(795,790.50)		(374,000.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,870,898.00		2,772,800.00		1,977,009.50
2. Ending Fund Balance (Sum lines C and D1)		2,772,800.00		1,977,009.50		1,603,009.36
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	1,585,000.00		1,520,000.00		1,520,000.00
c. Fund Balance Designations	9775, 9780	0.00		81,000.00		81,000.00
d. Undesignated/Unappropriated Balance	9790	1,187,800.00		376,009.50		2,009.36
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,772,800.00		1,977,009.50		1,603,009.36

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	1,585,000.00		1,520,000.00		1,520,000.00
b. Undesignated/Unappropriated Amount	9790	1,187,800.00		376,009.50		2,009.36
(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)		2,772,800.00		1,896,009.50		1,522,009.36

F. ASSUMPTIONS

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

(B1d): One time funding from American Recovery and Reinvestment Act (ARRA - State Fiscal Stabilization Fund) of \$2,500,917 will be utilize to fund salaries and benefits in Fiscal Year 2009-10. (B10d): Reduction of on-going expenditures by \$2,600,000. in fiscal year 2010-11.

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	825,878.00	0.89%	833,261.00	2.37%	852,986.00
2. Federal Revenues	8100-8299	6,949,066.00	-42.77%	3,976,864.00	-32.87%	2,669,842.00
3. Other State Revenues	8300-8599	13,980,527.00	-66.53%	4,679,200.00	0.00%	4,679,200.00
4. Other Local Revenues	8600-8799	940,917.00	-15.14%	798,500.00	0.00%	798,500.00
5. Other Financing Sources	8900-8999	7,559,853.00	0.00%	7,559,853.00	0.00%	7,559,853.00
6. Total (Sum lines A1 thru A5)		30,256,241.00	-41.01%	17,847,678.00	-7.21%	16,560,381.00
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				6,960,521.00		4,273,401.00
b. Step & Column Adjustment				66,113.00		64,101.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,753,233.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,960,521.00	-38.61%	4,273,401.00	1.50%	4,337,502.00
2. Classified Salaries						
a. Base Salaries				2,990,363.00		3,035,218.45
b. Step & Column Adjustment				44,855.45		45,528.28
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,990,363.00	1.50%	3,035,218.45	1.50%	3,080,746.73
3. Employee Benefits	3000-3999	1,893,144.00	0.05%	1,894,122.00	0.00%	1,894,122.00
4. Books and Supplies	4000-4999	1,413,990.00	0.00%	1,413,990.00	0.00%	1,413,990.00
5. Services and Other Operating Expenditures	5000-5999	5,310,995.00	-0.21%	5,300,000.00	0.00%	5,300,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,377,887.00	-100.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,143,632.00	0.00%	1,143,632.00	0.00%	1,143,632.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,090,532.00	-46.84%	17,060,363.45	0.64%	17,169,992.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,834,291.00)		787,314.55		(609,611.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,301,621.00		1,467,330.00		2,254,644.55
2. Ending Fund Balance (Sum lines C and D1)		1,467,330.00		2,254,644.55		1,645,032.82
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	1,467,330.00		2,254,644.55		1,645,032.82
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		1,467,330.00		2,254,644.55		1,645,032.82

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

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

(B1d): One time funding from American Recovery and Reinvestment Act (ARRA - State Fiscal Stabilization Fund) of \$2,500,917 and ARRA Title I funding of \$252,316 are allocated for School site salaries in fiscal year 2009-10.

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	34,452,013.00	0.86%	34,748,448.69	2.37%	35,571,577.66
2. Federal Revenues	8100-8299	6,959,066.00	-42.71%	3,986,864.00	-32.78%	2,679,842.00
3. Other State Revenues	8300-8599	18,033,154.00	-51.81%	8,689,551.00	0.00%	8,689,551.00
4. Other Local Revenues	8600-8799	1,672,100.00	-8.52%	1,529,683.00	0.00%	1,529,683.00
5. Other Financing Sources	8900-8999	1,100,000.00	0.00%	1,100,000.00	0.00%	1,100,000.00
6. Total (Sum lines A1 thru A5)		62,216,333.00	-19.55%	50,054,546.69	-0.97%	49,570,653.66
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				24,932,965.00		25,016,349.00
b. Step & Column Adjustment				335,700.00		375,245.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,316.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,932,965.00	0.33%	25,016,349.00	1.50%	25,391,594.22
2. Classified Salaries						
a. Base Salaries				8,275,709.00		8,399,844.64
b. Step & Column Adjustment				124,135.64		125,997.67
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	8,275,709.00	1.50%	8,399,844.64	1.50%	8,525,842.31
3. Employee Benefits	3000-3999	8,934,885.00	0.10%	8,944,122.00	0.00%	8,944,122.00
4. Books and Supplies	4000-4999	2,370,075.00	0.00%	2,370,075.00	0.00%	2,370,075.00
5. Services and Other Operating Expenditures	5000-5999	8,515,672.00	-0.18%	8,500,000.00	-0.12%	8,490,000.00
6. Capital Outlay	6000-6999	58,497.00	0.86%	59,000.00	0.00%	59,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,459,267.00	-99.34%	82,000.00	0.00%	82,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(398,348.00)	0.01%	(398,368.00)	0.00%	(398,368.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,910,000.00)		(2,910,000.00)
11. Total (Sum lines B1 thru B10)		65,148,722.00	-23.16%	50,063,022.64	0.98%	50,554,265.53
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,932,389.00)		(8,475.95)		(983,611.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,172,519.00		4,240,130.00		4,231,654.05
2. Ending Fund Balance (Sum lines C and D1)		4,240,130.00		4,231,654.05		3,248,042.18
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	1,585,000.00		1,520,000.00		1,520,000.00
c. Fund Balance Designations	9775, 9780	0.00		81,000.00		81,000.00
d. Undesignated/Unappropriated Balance	9790	2,655,130.00		2,630,654.05		1,647,042.18
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		4,240,130.00		4,231,654.05		3,248,042.18

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	1,585,000.00		1,520,000.00		1,520,000.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	1,187,800.00		376,009.50		2,009.36
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(4.00)				
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)		2,772,796.00		1,896,009.50		1,522,009.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.25%		3.79%		3.01%
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?	Yes					
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)						
		12,377,887.00				
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)						
		6,418.85		6,426.00		6,426.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		65,148,722.00		50,063,022.64		50,554,265.53
b. Less: Special Education Pass-through Funds (Line F1b2)		12,377,887.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		52,770,835.00		50,063,022.64		50,554,265.53
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)		1,583,125.05		1,501,890.68		1,516,627.97
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)		1,583,125.05		1,501,890.68		1,516,627.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,895.73	6,224.73
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,224.73	6,485.73
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,224.73	6,485.73
b. Revenue Limit ADA	0033	6,425.69	6,425.69
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	39,998,185.31	41,675,290.40
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	163,650.00	170,610.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	130,367.00	136,470.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	40,292,202.31	41,982,370.40
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	35,687,609.43	34,439,397.91
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	15,437.00	30,437.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	344,655.00	249,109.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(329,218.00)	(218,672.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	35,358,391.43	34,220,725.91

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	7,875,329.00	7,875,329.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	185,295.00	185,295.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,060,624.00	8,060,624.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	27,297,767.43	26,160,101.91
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	36,164.00	34,897.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---	435.57	17,075.09
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(35,728.43)	(17,821.91)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	27,262,039.00	26,142,280.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	27,262,039.00	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	25,542.00	24,201.00
46. California High School Exit Exam	9002	192,189.00	182,103.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	27,870.00	26,407.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

Description	2008-09 Actual	2009-10 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	11,123,922.14	11,174,345.59	0.45%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	4,108,091.84	4,108,091.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	15,232,013.98	15,282,436.59	0.33%
B. COLA Apportionment	49,084.07	0.00	-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(258,299.19)	(147,220.00)	-43.00%
D. Special Disabilities Adjustment Apportionment	1,320,023.09	1,243,026.05	-5.83%
E. Subtotal (Sum of lines A.5, B, C, and D)	16,342,821.95	16,378,242.64	0.22%
F. Program Specialist/Regionalized Services Apportionment	324,495.42	338,079.66	4.19%
G. Low Incidence Materials and Equipment Apportionment	52,248.27	57,692.50	10.42%
H. Out of Home Care Apportionment	119,756.00	67,429.00	-43.69%
I. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	16,839,321.64	16,841,443.80	0.01%
L. Mental Health Apportionment			0.00%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			0.00%
N. Federal IDEA Local Assistance Grants - Preschool	204,488.00	206,812.00	1.14%
O. Federal IDEA - Section 619 Preschool	128,818.00	127,173.00	-1.28%
P. Other Federal Discretionary Grants	61,156.00	60,495.00	-1.08%
Q. Other Adjustments	21,233.00	21,695.00	2.18%
R. Total SELPA Revenues (Sum lines K through Q)	17,255,016.64	17,257,618.80	0.02%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	4,592,374.64	4,864,337.44	5.92%
Beverly Hills Unified (BX01)	3,888,374.00	3,783,998.71	-2.68%
Santa Monica-Malibu Unified (BX03)	8,774,268.00	8,609,282.65	-1.88%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	17,255,016.64	17,257,618.80	0.02%
Preparer Name: <u>Ali Delawalla</u> Title: <u>Director, Fiscal Services</u> Phone: <u>310-842-4220 extension 4234</u>			

Current LEA: 19-64444-0000000 Culver City Unified		
Selected SELPA: BX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BX	Tri-City	

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	(17,093.00)	0.00	(492,660.00)				
Other Sources/Uses Detail					1,087,116.00	300,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	897.00	0.00	135,033.00	0.00				
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,500.00	0.00	251,855.00	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	(14,304.00)	105,772.00	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			0.00	0.00		
Other Sources/Uses Detail								
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	0.00		
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	1,087,116.00		
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

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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	31,397.00	(31,397.00)	492,660.00	(492,660.00)	1,387,116.00	1,387,116.00	0.00	0.00

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	(18,697.00)	0.00	(398,348.00)				
Other Sources/Uses Detail					1,100,000.00	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	2,000.00	0.00	67,042.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	31,000.00	0.00	225,534.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(14,303.00)	105,772.00	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	0.00		
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	1,100,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	33,000.00	(33,000.00)	398,348.00	(398,348.00)	1,100,000.00	1,100,000.00		

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)	6,562.65	6,562.65	0.0%	Met
Second Prior Year (2007-08)	6,390.47	6,388.30	0.0%	Met
First Prior Year (2008-09)	6,340.31	6,425.69	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	6,425.69			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)		6,615	6,615	0.0%	Met
Second Prior Year (2007-08)		6,579	6,579	0.0%	Met
First Prior Year (2008-09)		6,636	6,636	0.0%	Met
Budget Year (2009-10)		6,636			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	6,381	6,615	96.5%
Second Prior Year (2007-08)	6,329	6,579	96.2%
First Prior Year (2008-09)	6,415	6,636	96.7%
Historical Average Ratio:			96.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.0%

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)	6,419	6,636	96.7%	Met
1st Subsequent Year (2010-11)	6,426	6,636	96.8%	Met
2nd Subsequent Year (2011-12)	6,426	6,636	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,224.73	6,485.73	6,543.73	6,698.73
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,513.37	5,320.44	5,368.02	5,495.17
d. Prior Year Funded BRL per ADA		5,513.37	5,320.44	5,368.02
e. Difference (Step 1c minus Step 1d)		(192.93)	47.58	127.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.50%	0.89%	2.37%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	6,425.69	6,425.69	6,426.00	6,426.00
b. Prior Year Revenue Limit (Funded) ADA		6,425.69	6,425.69	6,426.00
c. Difference (Step 2a minus Step 2b)		0.00	0.31	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-3.50%	0.89%	2.37%
Revenue Limit Standard (Step 3, plus/minus 1%):		-4.50% to -2.50%	-1.11% to 1.89%	1.37% to 3.37%

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)	8,060,624.00	8,060,624.00	8,060,624.00	8,060,624.00
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)	35,322,663.00	34,202,904.00	34,185,643.00	35,000,216.00
District's Projected Change in Revenue Limit:		-3.17%	-0.05%	2.38%
Revenue Limit Standard:		-4.50% to -2.50%	-1.11% to 1.89%	1.37% to 3.37%
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)	33,130,825.11	35,694,153.65	92.8%
Second Prior Year (2007-08)	33,428,780.13	35,482,155.58	94.2%
First Prior Year (2008-09)	32,693,370.00	34,324,974.00	95.2%
	Historical Average Ratio:		94.1%

	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):	91.1% to 97.1%	91.1% to 97.1%	91.1% to 97.1%

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)	30,299,531.00	33,058,190.00	91.7%	Met
1st Subsequent Year (2010-11)	33,157,574.19	33,002,659.19	100.5%	Not Met
2nd Subsequent Year (2011-12)	33,549,187.80	33,384,272.80	100.5%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district will implement \$2,910,000 of reductions in a combination of salaries and non-salaries effective 2010-11.

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):	-3.50%	0.89%	2.37%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.50% to 6.50%	-9.11% to 10.89%	-7.63% to 12.37%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.50% to 1.50%	-4.11% to 5.89%	-2.63% to 7.37%

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)	7,933,391.00		
Budget Year (2009-10)	6,959,066.00	-12.28%	Yes
1st Subsequent Year (2010-11)	3,986,864.00	-42.71%	Yes
2nd Subsequent Year (2011-12)	2,679,842.00	-32.78%	Yes

Explanation:
(required if Yes)

2009-10 budget year includes SELPA revenue of \$3,341,577. Subsequent years reflects only CCUSD Federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	19,178,255.00		
Budget Year (2009-10)	18,033,154.00	-5.97%	No
1st Subsequent Year (2010-11)	8,689,551.00	-51.81%	Yes
2nd Subsequent Year (2011-12)	8,689,551.00	0.00%	No

Explanation:
(required if Yes)

2009-10 budget year includes SELPA revenue of \$9,280,232 and subsequent years reflects only CCUSD State revenue

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	2,603,958.00		
Budget Year (2009-10)	1,672,100.00	-35.79%	Yes
1st Subsequent Year (2010-11)	1,529,683.00	-8.52%	Yes
2nd Subsequent Year (2011-12)	1,529,683.00	0.00%	No

Explanation:
(required if Yes)

In 2008-09, a one-time workers' compensation refund of \$344k plus an Education Foundation donation for an elementary school science lab created a drop in revenue in 2009-10. Mid-year and ongoing reductions to the ROP programs also contributed to the change.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	2,550,386.00		
Budget Year (2009-10)	2,370,075.00	-7.07%	No
1st Subsequent Year (2010-11)	2,370,075.00	0.00%	No
2nd Subsequent Year (2011-12)	2,370,075.00	0.00%	No

Explanation:
(required if Yes)

Severe budget cuts contributed to less funding available for supplies.

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

First Prior Year (2008-09)	8,221,272.00		
Budget Year (2009-10)	8,515,672.00	3.58%	Yes
1st Subsequent Year (2010-11)	8,500,000.00	-0.18%	No
2nd Subsequent Year (2011-12)	8,490,000.00	-0.12%	No

Explanation:
(required if Yes)

Draconian budget cuts contributed to severe reductions in non-essential purchases.

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)	29,715,604.00		
Budget Year (2009-10)	26,664,320.00	-10.27%	Met
1st Subsequent Year (2010-11)	14,206,098.00	-46.72%	Not Met
2nd Subsequent Year (2011-12)	12,899,076.00	-9.20%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2008-09)	10,771,658.00		
Budget Year (2009-10)	10,885,747.00	1.06%	Met
1st Subsequent Year (2010-11)	10,870,075.00	-0.14%	Met
2nd Subsequent Year (2011-12)	10,860,075.00	-0.09%	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)

2009-10 budget year includes SELPA revenue of \$3,341,577. Subsequent years reflects only CCUSD Federal revenue.

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

2009-10 budget year includes SELPA revenue of \$9,280,232 and subsequent years reflects only CCUSD State revenue

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

In 2008-09, a one-time workers' compensation refund of \$344k plus an Education Foundation donation for an elementary school science lab created a drop in revenue in 2009-10. Mid-year and ongoing reductions to the ROP programs also contributed to the change.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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? Yes
- 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) 12,377,887.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	65,148,722.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)	12,377,887.00	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	52,770,835.00	527,708.35	1,308,000.00	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)	1,610,000.00	2,180,000.00	1,600,000.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,342,570.01	2,753,547.63	2,189,898.00
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)			(10.00)
d. Available Reserves (Lines 1a through 1c)	3,952,570.01	4,933,547.63	3,789,888.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	66,568,788.45	68,635,053.60	67,615,481.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	12,730,792.11	12,698,521.15	12,852,335.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	53,837,996.34	55,936,532.45	54,763,146.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	7.3%	8.8%	6.9%

**District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):**

2.4%	2.9%	2.3%
-------------	-------------	-------------

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)	(385,538.23)	35,694,153.65	1.1%	Met
Second Prior Year (2007-08)	1,158,741.45	35,482,155.58	N/A	Met
First Prior Year (2008-09)	(1,413,004.00)	34,624,974.00	4.1%	Not Met
Budget Year (2009-10) (Information only)	(1,098,098.00)	33,058,190.00		

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)

Drastic budget cuts caused a reduction in the unrestricted fund balance.

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)	4,507,797.88	4,507,797.88	0.0%	Met
Second Prior Year (2007-08)	4,128,160.29	4,125,160.29	0.1%	Met
First Prior Year (2008-09)	5,283,902.00	5,283,902.00	0.0%	Met
Budget Year (2009-10) (Information only)	3,870,898.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,419	6,426	6,426
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): _____

- b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	12,377,887.00		

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)	65,148,722.00	50,063,022.64	50,554,265.53
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	12,377,887.00		
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	52,770,835.00	50,063,022.64	50,554,265.53
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,583,125.05	1,501,890.68	1,516,627.97
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)	1,583,125.05	1,501,890.68	1,516,627.97

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)	1,585,000.00	1,520,000.00	1,520,000.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	1,187,800.00	376,009.50	2,009.36
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	(4.00)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	2,772,796.00	1,896,009.50	1,522,009.36
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	5.25%	3.79%	3.01%
District's Reserve Standard (Section 10B, Line 7):	1,583,125.05	1,501,890.68	1,516,627.97
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?

Yes

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

STRS audit may cost district one time payment of approximately \$67,000.00

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

ARRA/SFSF monies of \$2,500,917 are funding employee salaries and benefits.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for 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)?

No

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

S5. Contributions

Identify projected contributions from 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)	(7,688,555.00)			
Budget Year (2009-10)	(7,559,853.00)	(128,702.00)	-1.7%	Met
1st Subsequent Year (2010-11)	(7,012,853.00)	(547,000.00)	-7.2%	Met
2nd Subsequent Year (2011-12)	(7,559,853.00)	547,000.00	7.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	1,087,116.00			
Budget Year (2009-10)	1,100,000.00	12,884.00	1.2%	Met
1st Subsequent Year (2010-11)	1,100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	1,100,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	300,000.00			
Budget Year (2009-10)	0.00	(300,000.00)	-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

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Due to mid-year budget reductions the General Fund contributed \$300,000 to the Adult Education program.

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)

No

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
------------------------	---	---	---	---

Has total annual payment increased over prior year (2008-09)?	No	No	No
---	----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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?

n/a

- 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)

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

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

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

Yes

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

--

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)
a. Required contribution (funding) for self-insurance programs	1,090,808.00	1,090,808.00	1,090,808.00
b. Amount contributed (funded) for self-insurance programs			

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	326.2	304.2	304.2	304.2

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 234,554

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

Certificated (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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	1,822,696	1,822,696	1,822,696
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

Certificated (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)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	196.0	184.4	184.4	184.4

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)?	No	No	No

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

82,785

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)
No	No	No
982,995	982,995	982,995

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)

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
No	No	No

Classified (Non-management) - Other

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

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	53.0	51.0	51.0	51.0

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:

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

52,259

4. Amount included for any tentative salary increases

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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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)

No	No	No
383,476	383,476	383,476

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)

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)

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
