

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## ADOPTED BUDGET 2004-2005

### Board of Education

Mr. Frank A. Ibarra	President
Mrs. Marge Mendoza-Ware	Vice President
Mr. Tobin A. Brinker	Clerk
Mr. Robert D. Armenta, Jr.	Member
Mr. Mark Hoover	Member
Mr. Kent Taylor	Member
Mr. David R. Zamora	Member

### District Administration

Mr. Dennis Byas	Superintendent
Mr. Robert Stranger	Asst Superintendent, Business
Mr. James Downs	Asst Superintendent, Human Resources
Patricia Gopperton, Ed.D.	Asst Superintendent, Curriculum

Presented to Governing Board June 17, 2004

ANNUAL BUDGET REPORT:  
July 1, 2004 Single Budget Adoption

( X ) ANNUAL BUDGET REPORT . This budget was developed using the state-adopted Criteria and Standards.  
It was filed and adopted subsequent to public hearing by the governing board of the school district.  
(Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 1212 Valencia Drive Colton, CA  
Date: Jun 11, 2004

Public Hearing:

Place: 1212 Valencia Drive Colton, CA  
Date: Jun 17, 2004  
Time: 6:30:00 PM

Adoption Date: Jun 17, 2004

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

For additional information on the budget reports, please contact:

Budget Preparation

Lucy Bracamonte  
Name  
Director, Fiscal Services  
Title  
(909) 580-5000 EXT 6605  
Telephone  
\_\_\_\_\_  
E-mail Address

Criteria & Standards Review

Lucy Bracamonte  
Name  
Director, Fiscal Services  
Title  
(909) 580-5000 EXT 6605  
Telephone  
\_\_\_\_\_  
E-mail Address

ANNUAL CERTIFICATION REGARDING RETIREMENT HEALTH AND WELFARE BENEFITS AFTER AGE 65

Pursuant to E.C. Section 42140, if a school district, either individually or as a member of a joint powers agency, provides health and welfare benefits for its employees upon their retirement, and those benefits will continue after the employees reach 65 years of age, 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 benefits. 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 benefits.

To the County Superintendent of Schools:

(  ) The Annual Budget Report adopted by the Board of Education includes health and welfare benefits as defined in Education Code Section 42140(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(  ) This school district provides health and welfare benefits through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

(  ) This school district does not provide such health and welfare benefits.

Signed \_\_\_\_\_ Date of Meeting: Jun 17, 2004  
Clerk/Secretary of the Governing Board (Original signature required)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	9,830,427.00
Less: Amount of total liabilities reserved in budget:	\$	9,521,970.00
Estimated accrued but unfunded liabilities:	\$	308,457.00

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

\_\_\_\_\_  
\_\_\_\_\_

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

Signed \_\_\_\_\_ Date of Meeting: Jun 17, 2004  
Clerk/Secretary of the Governing Board (Original signature required)

For additional information on these certifications, please contact:

Health and Welfare:	Workers' Compensation:
Name: <u>Andrew Yasenovsky</u>	Name: <u>Andrew Yasenovsky</u>
Title: <u>Director, Risk and Health Benefits</u>	Title: <u>Director, Risk and Health Benefits</u>
Telephone: <u>(909) 580-5000 EXT 6611</u>	Telephone: <u>(909) 580-5000 EXT 6611</u>

**SAN BERNARDINO SUPERINTENDENT OF SCHOOLS**

**STATE OF CALIFORNIA  
ONGOING AND MAJOR MAINTENANCE ACCOUNT CERTIFICATION**

School District	Colton Joint Unified	County	<b>SAN BERNARDINO</b>
Subject	<b>RMA</b>	Date of Action	June 17, 2004

In accordance with provisions of the State of California Education Code Section 17070.75 the Governing Board of the Colton Joint Unified School District hereby approves and adopts the action described below:

THE DISTRICT is operating a Ongoing & Major Maintenance Account.

THE DISTRICT has budgeted to earmark the required minimum of 3 % of the District's General Fund Budget for the 2004-2005 fiscal year.

**\* IF SB 409 PASSES 3% OF UNRESTRICTED BUDGET IS REQUIRED.**

	<b>TOTAL</b>	<b>TOTAL UNRESTRICTED</b>
<b>GENERAL FUND BUDGET</b>	\$ 163,096,298	\$119,554,092
<b>3% OF TOTAL BUDGET</b>	\$ 4,892,888	\$ 3,586,622
<b>AMOUNT BUDGETED FOR MAINTENANCE</b>	<b>AMOUNT BUDGETED RESOURCE 8150 REV. OBJ.8980 FOR CURRENT YEAR</b>	<b>THREE PERCENT AMOUNT</b>
	\$ 4,900,000	* (Unrestricted Total times 3%)
		\$ 3,600,000

(Amount Budgeted may equal)

*All documents must have original signatures*

***I certify, under penalty of perjury, the foregoing statements to be true and correct.***

Signature of District Superintendent/Secretary of the Board	Date
By <b>Dennis Byas, Superintendent</b>	<b>June 17, 2004</b>

Description	2003/04 Estimated Actuals			2004/05 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			16,936.33	17,370.00	17,370.00	17,370.00
a. Kindergarten	1,730.37	1,735.00				
b. Grades One through Three	5,653.94	5,660.00				
c. Grades Four through Six	5,884.73	5,890.00				
d. Grades Seven and Eight	3,621.72	3,625.00				
e. Opportunity Schools	27.66	28.00				
f. Home and Hospital	9.88	10.00				
g. Community Day Schools	8.03	8.00				
2. Special Education						
a. Special Day Class	261.29	265.00	261.29	265.00	265.00	265.00
b. NPS - E.C. 56366(a)(7)	8.53	9.00	9.00	10.00	10.00	10.00
c. NPS - E.C. 56836.16	10.60	11.00	11.00	12.00	12.00	12.00
3. TOTAL ELEMENTARY	17,216.75	17,241.00	17,217.62	17,657.00	17,657.00	17,657.00
<b>HIGH SCHOOL</b>						
4. General Education			5,545.93	5,685.00	5,685.00	5,685.00
a. Grades Nine through Twelve	5,315.06	5,300.00				
b. Continuation Education	180.01	180.00				
c. Opportunity Schools	43.26	43.00				
d. Home and Hospital	7.57	8.00				
e. Community Day Schools						
5. Special Education						
a. Special Day Class	195.92	198.00	195.92	198.00	198.00	198.00
b. NPS - E.C. 56366(a)(7)	8.35	9.00	9.00	10.00	10.00	10.00
c. NPS - E.C. 56836.16	8.13	8.00	8.00	9.00	9.00	9.00
6. TOTAL HIGH SCHOOL	5,758.30	5,746.00	5,758.85	5,902.00	5,902.00	5,902.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools						
a. Elementary	2.58	2.58	2.58			
b. High School	3.86	3.86	3.86	4.00	4.00	4.00
8. Special Education						
a. Special Day Class - Elementary	37.25	38.00	38.00	39.00	39.00	39.00
b. Special Day Class - High School	15.20	16.00	16.00	15.00	15.00	15.00
c. NPS, Nonsectarian - Elementary						
d. NPS, Nonsectarian - High School						
e. NPS/LCI - Elementary						
f. NPS/LCI - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	58.89	60.44	60.44	58.00	58.00	58.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	23,033.94	23,047.44	23,036.91	23,617.00	23,617.00	23,617.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	502.78	502.78	502.78	505.00	505.00	505.00

Description	2003/04 Estimated Actuals			2004/05 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students	11.84	13.00	13.00	12.00	12.00	12.00
14. Adults Enrolled, State Apportioned	65.45	66.00	66.00	65.00	65.00	65.00
15. Students 21 Years or Older and Students 19 or Older NOT Continuously Enrolled Since Their 18th Birthday. Participating in Full-Time Independent Study.	37.29	38.00	38.00	38.00	38.00	38.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	114.58	117.00	117.00	115.00	115.00	115.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,651.30	23,667.22	23,656.69	24,237.00	24,237.00	24,237.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	142,469.00	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
20. HIGH SCHOOL	243,274.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	385,743.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hours (ADA)	8.03	8.03	8.03	15.00	15.00	15.00
b. 7th & 8th Pupil Hours (Hours)						
23. HIGH SCHOOL						
a. 5th & 6th Hours (ADA)						
b. 7th & 8th Pupil Hours (Hours)						
<b>CHARTER SCHOOLS</b>						
24. Block Grant Funded Charters						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)	135.85	135.85	135.85	140.00	140.00	140.00
b. All Other Block Grant Funded Charters						
25. Revenue Limit Funded Charters						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	135.85	135.85	135.85	140.00	140.00	140.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2003/04 Estimated Actuals	2004/05 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	4,742.29	4,830.29
2. Inflation Increase	0041	88.00	117.00
3. All Other Adjustments	0042		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	4,830.29	4,947.29
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	4,830.29	4,947.29
b. Total Revenue Limit ADA	0033	23,172.76	23,757.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	111,931,150.90	117,532,768.53
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements (PL 81-874)	0272		
8. Meals for Needy Pupils	0090		
9. Other Revenue Limit Adjustments	---		
10. Beginning Teacher Salary Incentive Funding	0138	456,999.00	488,280.00
11. Less: Class Size Penalties Adjustment	0173		
12. TOTAL, BEFORE DEFICIT (Sum Lines 5c through 10 minus Line 11)	0082	112,388,149.90	118,021,048.53
<b>DEFICIT CALCULATION</b>			
13. Deficit Factor (E.C. Section 42238.146(a)(1))	0281	0.98802	0.99677
14. SUBTOTAL, AFTER DEFICIT (Line 12 times Line 13)	0282	111,041,739.86	117,639,840.54
15. Deficit Factor (E.C. Section 42238.146(a)(2))	0283	0.98174	0.98174
16. TOTAL, AFTER DEFICIT (Line 14 times Line 15)	0284	109,014,117.69	115,491,737.05
<b>OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT</b>			
17. Unemployment Insurance Revenue	0060	279,217.00	668,054.00
18. Continuation High School Revenue	0066	11,258.00	13,778.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	398,682.00	531,192.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS NET OF ANY DEFICIT (Sum Lines 17, 18 and 22. minus Lines 19 through 21)	0088	(108,207.00)	150,640.00
24. TOTAL, REVENUE LIMIT (Sum Lines 16 and 23)	---	108,905,910.69	115,642,377.05

Description	Principal Appt. Software Data ID	2003/04 Estimated Actuals	2004/05 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0117	16,778,595.00	17,000,000.00
26. Miscellaneous Taxes	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124	204,980.00	214,674.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	---	16,573,615.00	16,785,326.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	740,398.00	793,278.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	---	91,591,897.69	98,063,773.05
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	9014	271,753.00	268,989.00
33. Core Academic Program	9001	497,173.00	528,144.00
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	881,882.00	923,857.00
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	37,272.00	71,301.00
38. All Other Adjustments	---	(1,413,642.00)	(444,556.00)
39. TOTAL, OTHER ITEMS (Sum Lines 33 through 38, minus Line 32)	---	(269,068.00)	809,757.00
40. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 39) (This amount should agree with object 8011)	9999	91,322,829.69	98,873,530.05

Description	Direct Costs-Interrunc		Indirect/Direct Support Costs		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
00 GENERAL FUND								
Expenditure Detail	0.00	(65,100.00)	0.00	(246,563.00)				
Other Sources/Uses Detail					0.00	1,622,654.00		
Fund Reconciliation:								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	12,809.00	0.00				
Other Sources/Uses Detail					12,854.00	0.00		
Fund Reconciliation:								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	117,169.00	0.00	133,754.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(86,136.00)	100,000.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation:								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					850,000.00	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					350,000.00	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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation:								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
35 COUNTY SCHOO. 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					500,000.00	0.00		
Fund Reconciliation:								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation:								

July 1 Budget (Single Adoption)  
2004/05 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs		Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629		
95: OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
96: WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
96: SELF-INSURANCE FUND								
Expenditure Detail	34,067.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
77: RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
77: FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
77: WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95: STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>151,236.00</b>	<b>(151,236.00)</b>	<b>246,563.00</b>	<b>(246,563.00)</b>	<b>1,722,654.00</b>	<b>1,722,654.00</b>		

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	79,754,850.00	301	0.00	303	79,754,850.00	305	463,270.00		307	79,291,580.00	309
2000 - Classified Salaries	24,898,526.00	311	12,000.00	313	24,886,526.00	315	2,152,657.00		317	22,733,869.00	319
3000 - Employee Benefits (Excluding 3800)	28,891,836.42	321	2,580.00	323	28,889,256.42	325	890,629.00		327	27,998,627.42	329
4000 - Books, Supplies Equip Replace. (6500)	10,891,782.00	331	4,007.00	333	10,887,775.00	335	3,289,106.00		337	7,598,669.00	339
5000 - Services... & (7300) Direct Support	10,943,939.00	341	189,300.00	343	10,754,639.00	345	1,953,880.00		347	8,800,759.00	349
TOTAL					155,173,046.42	365			TOTAL	146,423,504.42	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011		1100	375
2. Salaries of Instruct. Aides Per E.C. 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides		3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides		3601 & 3602	392
9. Other Benefits (E.C. 22310)		3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)			395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2			0.00
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a			0.00
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b			396
13. TOTAL SALARIES AND BENEFITS			397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372			60.48%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

6/8/2004 1:14:17 PM

36-67686-0000000

July 1 Budget (Single Adoption)  
2004/05 Budget

Technical Review Checks

Colton Joint Unified

San Bernardino County

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

- F - Fatal (must be corrected; cannot be explained)
- W/WC - Warning/Warning with Calculation (If data is not correct, correct the data before submitting it; if data is correct an explanation is required)
- O - Informational (If data is not correct, correct the data before submitting it; if data is correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUND and OBJECT	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and RESOURCE	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All Account code combinations should be valid. Combination Validation Check for FUND and GOAL	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All Account code combinations should be valid. Combination Validation Check for FUND (Funds 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All Account code combinations should be valid. Combination Validation Check for FUND (all funds except for 01 through 12, 19, 57, 62 and 73) and FUNCTION	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 8000 through 9999, except for 8998, 9650, and 9711 through 9790)	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (F) - All Account code combinations should be valid. Combination Validation Check for RESOURCE and OBJECT (Objects 8998, 9650, and 9711 through 9790)	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All Account code combinations should be valid. Combination Validation Check for FUNCTION and OBJECT	<u>PASSED</u>
CHK-GOALxFUNCTION - (F) - All Account code combinations should be valid. Combination Validation Check for GOAL and FUNCTION	<u>PASSED</u>

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (5750) must net to -0- for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (7350) must net to -0- for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (7380) must net to -0- for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (7350) must net to -0- by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (7380) must net to -0- by function. PASSED

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

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

RL-TRANSFER - (F) - Revenue Limit Transfers (8091 and 8099) must net to -0-, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (5710) must net to -0- by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (7310) must net to -0- by fund. PASSED

INTRAFFD-DIR-SUPP - (F) - Transfers of Direct Support Costs (7370) must net to -0- by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (7310) must net to -0- by function. PASSED

INTRAFFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (7370) must net to -0- by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to -0- by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to -0- by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (8997) must net to -0- by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (8998) must net to -0- in all funds individually. PASSED

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

UNDESIGNATED-POS - (F) - If there are amounts reported in Legally Restricted Balance, DEU, or Designated for Other (9740-9780), Undesignated (9790) must be positive or -0- by resource. PASSED

EFB-NEGATIVE - (W) - This section displays any fund by resource with a negative ending balance. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	7010	2490	-15,000.00
Explanation:Transfer in for district match			

01	9010	2110	-62,049.00
Explanation:Transfer in from other resources			

11	6390	2110	-12,654.00
Explanation:Transfer in from another resource			

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

## SUPPLEMENTAL CHECKS

RL-CALC - (WC) - Revenue Limit Sources (Objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Taxes (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (line 40) on the RL. PASSED

RL-STATE-AID - (WC) - RL State Aid-Current Year (8011) should agree with Total State Aid Portion of Revenue Limit calculated on the RL (Line 40). PASSED

RL-LOCAL-REVENUES - (WC) - The sum of RL Local Revenues (8020-8089) should agree with the sum of Local Revenues (ID 0117, 0078 and 0079). PASSED

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

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

## EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit Supplemental Data must be provided. PASSED

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

HW-PROVIDE - (F) - Health and Welfare/Workers' Compensation Certification must be provided. PASSED

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

CS-PROVIDE - (F) - Criteria and Standards data has been provided for all applicable funds. PASSED

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

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

Checks Completed.

# **01 GENERAL FUND**

2004-05

## BUDGET ASSUMPTIONS

- Enrollment projected at 2.5% growth, an increase of 623 students
- Average Daily Attendance projected at 23,559
- Anticipate a funded COLA of 2.41% with a deficit factor of 2.14%
- Apportionment for June 2005 will **not** be accrued
- Anticipate Lottery revenue at \$123 per prior year ADA
- Continue Class Size Reduction for grades K-3 at \$928 per student
- State programs are budgeted with a 2.41% COLA
- Federal programs are budgeted with a 0.0% COLA
- Eliminated TAP funds
- Eliminated IIUSP funds
- Eliminated Principal Training AB75 funds
- Contributions to restricted programs to cover projected encroachment is budgeted at \$1,837,911
- On-going Major Maintenance (RMA) is funded at 3.0% of general fund expenditures for a total of \$4,900,000
- School site per pupil allocation will be at last year's level
- 15 new teacher positions due to growth
- Step and column increase estimated at 2.7% of salary
- 7.0% increase in health and welfare benefits
- 9.0% increase in utilities

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Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	105,999,232.78	2,279,487.00	108,278,719.78	113,978,535.00	2,426,188.00	116,404,723.00	7.5%
2) Federal Revenue		8100-8299	99,718.45	9,832,134.39	9,931,852.84	96,000.00	14,847,317.00	14,943,317.00	50.5%
3) Other State Revenue		8300-8599	10,300,630.86	10,654,814.00	20,955,444.86	10,642,283.00	9,597,826.00	20,239,909.00	-3.4%
4) Other Local Revenue		8600-8799	1,249,101.08	9,117,560.83	10,366,661.91	954,128.00	9,662,093.00	10,616,221.00	2.4%
5) TOTAL, REVENUES			117,648,682.97	31,884,016.22	149,532,699.19	125,670,946.00	36,533,224.00	162,204,170.00	8.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	63,787,519.83	10,773,209.78	74,560,729.61	67,372,734.00	12,382,116.00	79,754,850.00	7.0%
2) Classified Salaries		2000-2999	13,569,514.75	8,760,969.38	22,330,484.13	15,889,202.00	9,009,324.00	24,898,526.00	11.5%
3) Employee Benefits		3000-3999	21,733,017.76	6,100,464.46	27,833,482.22	23,432,754.42	5,970,175.00	29,402,929.42	5.6%
4) Books and Supplies		4000-4999	2,242,968.43	5,294,314.54	7,537,282.97	2,984,179.00	7,902,603.00	10,886,782.00	44.4%
5) Services, Other Operating Expenses		5000-5999	7,340,579.25	2,514,237.41	9,854,816.66	7,590,385.00	3,600,117.00	11,190,502.00	13.6%
6) Capital Outlay		6000-6999	418,092.99	563,869.26	981,962.25	730,424.00	915,918.00	1,646,342.00	67.7%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	1,515,799.98	1,615,611.00	3,131,410.98	2,315,599.00	1,624,677.00	3,940,276.00	25.8%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(1,289,323.85)	1,055,907.85	(233,416.00)	(1,523,839.00)	1,277,276.00	(246,563.00)	5.6%
9) TOTAL, EXPENDITURES			109,318,169.14	36,678,583.68	145,996,752.82	118,791,438.42	42,682,206.00	161,473,644.42	10.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,330,513.83	(4,794,567.46)	3,535,946.37	6,879,507.58	(6,148,982.00)	730,525.58	-79.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	883,524.00	810,000.00	1,693,524.00	762,654.00	860,000.00	1,622,654.00	-4.2%
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	(4,565,295.75)	4,565,295.75	0.00	(6,737,911.00)	6,737,911.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,448,819.75)	3,755,295.75	(1,693,524.00)	(7,500,565.00)	5,877,911.00	(1,622,654.00)	-4.2%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,881,694.08	(1,039,271.71)	1,842,422.37	(621,057.42)	(271,071.00)	(892,128.42)	-148.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,516,969.92	3,267,789.71	9,784,759.63	9,398,664.00	2,228,518.00	11,627,182.00	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,516,969.92	3,267,789.71	9,784,759.63	9,398,664.00	2,228,518.00	11,627,182.00	18.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,516,969.92	3,267,789.71	9,784,759.63	9,398,664.00	2,228,518.00	11,627,182.00	18.8%
2) Ending Balance, June 30 (E + F1e)			9,398,664.00	2,228,518.00	11,627,182.00	8,777,606.58	1,957,447.00	10,735,053.58	-7.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	4,450,000.00	0.00	4,450,000.00	4,900,000.00	0.00	4,900,000.00	10.1%
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	2,965,077.00	2,228,518.00	5,193,595.00	2,038,002.00	1,957,447.00	3,995,449.00	-23.1%
Governor's Performance Awards	0000	9780	133,049.00		133,049.00				
API Awards	0000	9780	18,063.00		18,063.00				
Lottery	1100	9780	2,913,965.00		2,913,965.00				
Cal-SAFE	6091	9780		36,868.00	36,868.00				
English Language Learners	6286	9780		50,177.00	50,177.00				
Public School Library Act	6296	9780		8,682.00	8,682.00				
Ed Tech Staff Development	7120	9780		6,095.00	6,095.00				
Instructional Materials	7156	9780		157,510.00	157,510.00				
Home to School Transportation	7230	9780		227,298.00	227,298.00				
Peer Assistance and Review	7271	9780		135,305.00	135,305.00				
Tenth Grade Counseling	7375	9780		24,093.00	24,093.00				
On-Going Major Maintenance (RMA)	8150	9780		1,582,490.00	1,582,490.00				
Lottery	1100	9780				2,038,002.00		2,038,002.00	
Cal-SAFE	6091	9780					23,639.00	23,639.00	
Peer Assistance & Review	7271	9780					151,318.00	151,318.00	
On-going Major Maintenance (RMA)	8150	9780					1,782,490.00	1,782,490.00	
c) Undesignated Amount		9790	1,798,587.00	0.00	1,798,587.00				
d) Unappropriated Amount		9790				1,654,604.58	0.00	1,654,604.58	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	17,107,026.00	2,228,518.00	19,335,544.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	104,138.00	0.00	104,138.00				
3) Accounts Receivable		9200	4,000,000.00	0.00	4,000,000.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	150,000.00	0.00	150,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			21,398,664.00	2,228,518.00	23,627,182.00				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	12,000,000.00	0.00	12,000,000.00				
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			12,000,000.00	0.00	12,000,000.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,398,664.00	2,228,518.00	11,627,182.00				

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	91,322,830.00	0.00	91,322,830.00	98,873,531.00	0.00	98,873,531.00	8.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(221,387.22)	0.00	(221,387.22)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	141,495.77	0.00	141,495.77	125,000.00	0.00	125,000.00	-11.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	348.63	0.00	348.63	1,000.00	0.00	1,000.00	17.3%
County & District Taxes									
Secured Roll Taxes		8041	6,981,235.97	0.00	6,981,235.97	7,000,000.00	0.00	7,000,000.00	0.3%
Unsecured Roll Taxes		8042	435,129.39	0.00	435,129.39	600,000.00	0.00	600,000.00	37.9%
Prior Years' Taxes		8043	157,043.05	0.00	157,043.05	275,000.00	0.00	275,000.00	75.1%
Supplemental Taxes		8044	536,873.31	0.00	536,873.31	450,000.00	0.00	450,000.00	-16.2%
Education Revenue Augmentation Fund (ERAF)		8045	8,506,200.48	0.00	8,506,200.48	9,524,000.00	0.00	9,524,000.00	12.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	19,768.40	0.00	19,768.40	25,000.00	0.00	25,000.00	26.5%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>107,880,037.78</b>	<b>0.00</b>	<b>107,880,037.78</b>	<b>115,873,531.00</b>	<b>0.00</b>	<b>115,873,531.00</b>	<b>7.4%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	9091	(2,279,487.00)	0.00	(2,279,487.00)	(2,426,188.00)	0.00	(2,426,188.00)	6.4%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	74,754.00	74,754.00	0.00	144,110.00	144,110.00	92.3%
Special Education ADA Transfer	6500	8091	0.00	2,204,733.00	2,204,733.00	0.00	2,282,078.00	2,282,078.00	3.5%
ROC/P Apprentice Hours Transfer	6350	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		9092	398,682.00	0.00	398,682.00	531,192.00	0.00	531,192.00	33.2%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>105,999,232.78</b>	<b>2,279,487.00</b>	<b>108,278,719.78</b>	<b>113,978,535.00</b>	<b>2,426,188.00</b>	<b>116,404,723.00</b>	<b>7.5%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operation		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,808,418.00	2,808,418.00	0.00	2,758,966.00	2,758,966.00	-1.8%
Discretionary Grants		8182	0.00	166,861.00	166,861.00	0.00	169,722.00	169,722.00	1.7%
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, 4000-4135, 4201-4215, 4610, 5510	8290	0.00	6,243,845.78	6,243,845.78	0.00	11,291,798.00	11,291,798.00	80.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	167,371.55	167,371.55	0.00	190,033.00	190,033.00	13.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	210,138.06	210,138.06	0.00	211,798.00	211,798.00	0.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	99,718.45	235,500.00	335,218.45	96,000.00	225,000.00	321,000.00	-4.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,718.45</b>	<b>9,832,134.39</b>	<b>9,931,852.84</b>	<b>96,000.00</b>	<b>14,847,317.00</b>	<b>14,943,317.00</b>	<b>50.5%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6350-6360	8311	0.00	1,313,154.00	1,313,154.00	0.00	1,405,000.00	1,405,000.00	7.0%
Prior Years	6350-6360	8319	0.00	75,088.00	75,088.00	0.00	2.00	2.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	194,392.50	194,392.50	0.00	177,802.00	177,802.00	-8.5%
Home-to-School Transportation	7230-7235	8311	0.00	2,592,179.00	2,592,179.00	0.00	1,711,833.00	1,711,833.00	-34.0%
School Improvement Program	7260-7265	8311	0.00	1,971,448.99	1,971,448.99	0.00	2,117,592.00	2,117,592.00	7.4%
Economic Impact Aid	7090-7091	8311	0.00	1,766,932.17	1,766,932.17	0.00	1,719,910.00	1,719,910.00	-2.7%
Spec. Ed. Transportation	7240	8311	0.00	380,562.00	380,562.00	0.00	357,636.00	357,636.00	-6.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Year	All Other	8319	0.00	(185.00)	(185.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction K-3		8434	6,899,190.00	0.00	6,899,190.00	7,183,648.00	0.00	7,183,648.00	4.1%
Class Size Reduction, Grade 9		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,929.00	0.00	1,929.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	2,585,744.00	291,921.00	2,877,665.00	2,723,715.00	302,198.00	3,025,913.00	5.2%
Tax Relief Subventions									
Restricted Levies - Other Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials									
Elementary	7155	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secondary	7160	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	7156, 7170, 7180, 7285, 7292, 7294, 7295, 7305, 7315	8590	0.00	807,894.00	807,894.00	0.00	668,412.00	668,412.00	-17.3%
Staff Development		8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	42,597.00	42,597.00	0.00	42,597.00	42,597.00	0.0%
Mentor Teacher	7270	8590	0.00	33,161.26	33,161.26	0.00	0.00	0.00	-100.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	21,707.00	21,707.00	New
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	51,512.23	51,512.23	0.00	47,856.00	47,856.00	-7.5%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	813,767.66	1,134,156.85	1,947,924.51	734,920.00	1,025,281.00	1,760,201.00	-9.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,300,630.66</b>	<b>10,654,814.00</b>	<b>20,955,444.66</b>	<b>10,642,283.00</b>	<b>9,597,626.00</b>	<b>20,239,909.00</b>	<b>-3.4%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	13,008.00	0.00	13,008.00	5,000.00	0.00	5,000.00	-61.6%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,511.85	0.00	5,511.85	56,000.00	0.00	56,000.00	916.0%
Interest		8660	417,161.74	0.00	417,161.74	417,000.00	0.00	417,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	16,350.00	16,350.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	489,069.81	0.00	489,069.81	125,000.00	0.00	125,000.00	-74.4%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	324,349.88	108,658.83	433,008.51	351,128.00	86,764.00	437,892.00	1.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Funding In-Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	8,992,572.00	8,992,572.00	0.00	9,565,329.00	9,565,329.00	6.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,249,101.08</b>	<b>9,117,580.83</b>	<b>10,366,681.91</b>	<b>954,128.00</b>	<b>9,662,093.00</b>	<b>10,616,221.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>117,648,682.97</b>	<b>31,884,016.22</b>	<b>149,532,699.19</b>	<b>125,670,946.00</b>	<b>36,533,224.00</b>	<b>162,204,170.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>CERTIFICATED SALARIES</b>									
Teachers' Salaries		1100	55,392,803.29	7,819,844.42	63,212,647.71	58,486,628.00	9,226,389.00	67,713,017.00	7.1%
Certificated Pupil Support Salaries		1200	2,785,052.64	2,097,427.34	4,882,479.98	2,965,413.00	2,015,094.00	4,980,507.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,252,038.98	784,362.68	6,036,401.66	5,603,398.00	828,239.00	6,431,637.00	6.5%
Other Certificated Salaries		1900	357,624.92	71,575.34	429,200.26	317,295.00	312,394.00	629,689.00	46.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>63,787,519.83</b>	<b>10,773,209.78</b>	<b>74,560,729.61</b>	<b>67,372,734.00</b>	<b>12,382,116.00</b>	<b>79,754,850.00</b>	<b>7.0%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	616,221.59	3,425,144.91	4,041,366.50	677,959.00	3,699,396.00	4,377,355.00	8.3%
Classified Support Salaries		2200	6,168,073.10	3,777,416.40	9,945,489.50	7,799,475.00	3,614,801.00	11,414,276.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	1,237,402.37	490,358.36	1,727,760.73	1,524,444.00	547,211.00	2,071,655.00	19.9%
Clerical and Office Salaries		2400	5,344,222.20	1,002,926.04	6,347,148.24	5,656,606.00	1,088,976.00	6,745,582.00	6.3%
Other Classified Salaries		2900	203,595.49	65,123.67	268,719.16	230,718.00	58,940.00	289,658.00	7.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,569,514.75</b>	<b>8,760,969.38</b>	<b>22,330,484.13</b>	<b>15,889,202.00</b>	<b>9,009,324.00</b>	<b>24,898,526.00</b>	<b>11.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,264,745.92	954,915.25	6,119,661.17	5,559,324.00	914,414.00	6,473,738.00	5.8%
PERS		3201-3202	1,443,684.26	848,558.45	2,292,242.71	1,522,789.00	998,584.00	2,521,373.00	10.0%
OASDI/Medicare/Alternative		3301-3302	1,858,833.08	767,295.26	2,626,128.34	2,100,330.00	811,727.00	2,912,057.00	10.9%
Health and Welfare Benefits		3401-3402	11,704,170.85	2,953,474.83	14,657,645.68	11,914,836.00	2,885,244.00	14,800,080.00	1.0%
Unemployment Insurance		3501-3502	231,910.51	55,534.64	287,445.15	531,920.92	126,337.00	658,257.92	129.0%
Workers' Compensation		3601-3602	770,804.57	188,693.18	959,497.75	819,846.50	200,474.00	1,020,320.50	6.3%
Retiree Benefits		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	273,875.37	110,976.05	384,851.42	477,698.00	33,395.00	511,093.00	32.8%
Other Employee Benefits		3901-3902	184,993.20	321,016.80	506,010.00	506,010.00	0.00	506,010.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,733,017.76</b>	<b>6,100,464.46</b>	<b>27,833,482.22</b>	<b>23,432,754.42</b>	<b>5,970,175.00</b>	<b>29,402,929.42</b>	<b>5.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	89,137.59	756,386.37	825,523.96	10,640.00	681,192.00	691,832.00	-16.2%
Books and Other Reference Materials		4200	27,838.42	663,799.48	691,637.90	117,015.00	457,580.30	574,595.30	-16.9%
Materials and Supplies		4300	1,712,685.85	2,822,335.97	4,535,021.82	2,327,238.00	5,331,259.70	7,658,497.70	68.9%
Noncapitalized Equipment		4400	433,306.57	1,048,792.72	1,482,099.29	529,286.00	1,432,571.00	1,961,857.00	32.4%
Food		4700	0.00	3,000.00	3,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,242,968.43</b>	<b>5,294,314.54</b>	<b>7,537,282.97</b>	<b>2,984,179.00</b>	<b>7,902,603.00</b>	<b>10,886,782.00</b>	<b>44.4%</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>									
Travel and Conferences		5200	116,918.48	293,579.43	410,497.91	150,882.00	685,384.00	836,266.00	103.7%
Dues and Memberships		5300	17,402.88	2,779.70	20,182.58	18,780.00	3,300.00	22,080.00	9.4%
Insurance		5400 - 5450	718,844.00	25,253.00	744,097.00	500,000.00	33,000.00	533,000.00	-28.4%
Operation and Housekeeping Services		5500	3,135,910.00	1,500.00	3,137,410.00	3,408,402.00	24,550.00	3,432,952.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	606,114.83	636,871.39	1,242,986.22	847,301.00	668,765.00	1,316,066.00	5.9%
Transfers of Direct Costs		5710	469,705.79	(469,705.79)	0.00	450,077.00	(450,077.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,527.20)	(44,060.06)	(54,587.26)	(28,966.00)	(36,134.00)	(65,100.00)	19.3%
Professional/Consulting Services and Operating Expenditures		5800	1,504,788.20	2,016,546.56	3,521,334.76	1,456,269.00	2,638,056.00	4,094,325.00	16.3%
Communications		5900	781,422.27	51,473.18	832,895.45	987,640.00	33,273.00	1,020,913.00	22.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,340,579.25</b>	<b>2,514,237.41</b>	<b>9,854,816.66</b>	<b>7,590,385.00</b>	<b>3,600,117.00</b>	<b>11,190,502.00</b>	<b>13.6%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>CAPITAL OUTLAY</b>									
Sites and Improvements of Sites		6100	105,728.13	182,722.00	288,450.13	130,640.00	1,000.00	131,640.00	-54.4%
Buildings and Improvements of Buildings		6200	40,903.23	96,028.66	136,931.89	88,384.00	386,493.00	474,877.00	246.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	263,676.12	285,118.60	548,794.72	506,400.00	528,425.00	1,034,825.00	88.6%
Equipment Replacement		6500	7,785.51	0.00	7,785.51	5,000.00	0.00	5,000.00	-35.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>418,092.99</b>	<b>563,869.26</b>	<b>981,962.25</b>	<b>730,424.00</b>	<b>915,918.00</b>	<b>1,646,342.00</b>	<b>67.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	4,717.59	0.00	4,717.59	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficits Payments to Districts		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	221,447.00	221,447.00	0.00	213,112.00	213,112.00	-3.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROCP Transfers of Apportionments To Districts	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	1,388,242.00	1,388,242.00	0.00	1,405,002.00	1,405,002.00	1.2%
Other Transfers of Apportionments	All Other	7221-7223	55,767.65	5,922.00	61,689.65	58,013.00	6,563.00	64,576.00	4.7%
Transfers to Charter Schools Funding in-Lieu of Property Taxes		7280	204,980.00	0.00	204,980.00	214,674.00	0.00	214,674.00	4.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	124,030.66	0.00	124,030.66	463,197.00	0.00	463,197.00	273.5%
Other Debt Service - Principal		7439	1,126,304.08	0.00	1,126,304.08	1,579,715.00	0.00	1,579,715.00	40.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>1,515,799.98</b>	<b>1,615,611.00</b>	<b>3,131,410.98</b>	<b>2,315,599.00</b>	<b>1,624,677.00</b>	<b>3,940,276.00</b>	<b>25.8%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,069,997.85)	1,069,997.85	0.00	(1,292,276.00)	1,292,276.00	0.00	0.0%
Transfers of Indirect Costs - Intertund		7350	(233,416.00)	0.00	(233,416.00)	(246,563.00)	0.00	(246,563.00)	5.8%
Transfers of Direct Support Costs		7370	14,090.00	(14,090.00)	0.00	15,000.00	(15,000.00)	0.00	0.0%
Transfers of Direct Support Costs - Intertund		7380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(1,289,323.85)</b>	<b>1,055,907.85</b>	<b>(233,416.00)</b>	<b>(1,523,839.00)</b>	<b>1,277,276.00</b>	<b>(246,563.00)</b>	<b>5.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>109,318,169.14</b>	<b>36,678,583.68</b>	<b>145,996,752.82</b>	<b>118,791,438.42</b>	<b>42,882,206.00</b>	<b>161,473,644.42</b>	<b>10.6%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals			2004/05 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	810,000.00	810,000.00	0.00	350,000.00	850,000.00	4.9%
To: Caretaria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	133,524.00	0.00	133,524.00	12,654.00	10,000.00	22,654.00	-83.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			883,524.00	810,000.00	1,693,524.00	762,654.00	360,000.00	1,622,654.00	-4.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionment		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,565,295.75)	4,565,295.75	0.00	(6,737,911.00)	6,737,911.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,565,295.75)	4,565,295.75	0.00	(6,737,911.00)	6,737,911.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(5,448,819.75)	3,755,295.75	(1,693,524.00)	(7,500,565.00)	5,877,911.00	(1,622,654.00)	-4.2%



**11 ADULT EDUCATION FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	244,478.11	264,048.00	8.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,789.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,304.87	3,000.00	-9.2%
5) TOTAL REVENUES			249,572.48	267,048.00	7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	131,800.97	127,232.00	-3.5%
2) Classified Salaries		2000-2999	98,599.37	82,753.00	-16.1%
3) Employee Benefits		3000-3999	52,742.85	54,809.00	3.9%
4) Books and Supplies		4000-4999	6,070.54	2,099.00	-65.4%
5) Services, Other Operating Expenses		5000-5999	6,924.05	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299. 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	12,432.00	12,809.00	3.0%
9) TOTAL EXPENDITURES			308,569.78	279,702.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,997.30)	(12,654.00)	-78.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers in		8910-8929	39,324.00	12,654.00	-67.8%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			39,324.00	12,654.00	-67.8%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,673.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,673.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,673.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			19,673.30	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment:					
State Aid - Current Year		8011	256,902.11	264,048.00	2.8%
State Aid - Prior Years		8019	(12,424.00)	0.00	-100.0%
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%
<b>TOTAL REVENUE LIMIT SOURCES</b>			<b>244,478.11</b>	<b>264,048.00</b>	<b>8.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4135, 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	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	1,789.50	0.00	-100.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,789.50</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	759.87	500.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,520.00	2,500.00	-0.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,304.87</b>	<b>3,000.00</b>	<b>-9.2%</b>
<b>TOTAL REVENUES</b>			<b>249,572.48</b>	<b>267,048.00</b>	<b>7.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	112,568.45	106,707.00	-5.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,232.52	20,525.00	6.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>131,800.97</b>	<b>127,232.00</b>	<b>-3.5%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	51,558.07	53,228.00	3.2%
Classified Support Salaries		2200	9,405.13	9,418.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	37,636.17	20,107.00	-46.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>98,599.37</b>	<b>82,753.00</b>	<b>-16.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,579.66	9,902.00	3.4%
PERS		3201-3202	11,092.05	8,947.00	-19.3%
OASDI/Medicare/Alternative		3301-3302	9,846.03	8,284.00	-15.9%
Health and Welfare Benefits		3401-3402	19,006.36	23,863.00	25.5%
Unemployment Insurance		3501-3502	741.83	1,318.00	77.7%
Workers' Compensation		3601-3602	2,472.44	2,028.00	-18.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.48	467.00	97191.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>52,742.85</b>	<b>54,809.00</b>	<b>3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	489.17	0.00	-100.0%
Books and Other Reference Materials		4200	1,921.94	(1.00)	-100.1%
Materials and Supplies		4300	3,659.43	2,100.00	-42.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>6,070.54</b>	<b>2,099.00</b>	<b>-65.4%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	503.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	871.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,550.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>6,924.05</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	12,432.00	12,809.00	3.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>12,432.00</b>	<b>12,809.00</b>	<b>3.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>308,569.78</b>	<b>279,702.00</b>	<b>-9.4%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	39,324.00	12,654.00	-67.8%
(a) TOTAL, INTERFUND TRANSFERS IN			39,324.00	12,654.00	-67.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
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)			39,324.00	12,654.00	-67.8%



# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,066,860.47	1,005,224.00	-5.8%
3) Other State Revenue		8300-8599	1,875,627.00	1,889,672.00	0.7%
4) Other Local Revenue		8600-8799	42,567.18	28,932.00	-32.0%
5) TOTAL REVENUES			2,985,054.65	2,923,828.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	645,053.59	661,359.00	2.5%
2) Classified Salaries		2000-2999	1,019,864.74	1,026,559.00	0.7%
3) Employee Benefits		3000-3999	574,622.46	605,402.00	5.4%
4) Books and Supplies		4000-4999	137,393.38	156,458.00	13.9%
5) Services, Other Operating Expenses		5000-5999	296,352.82	361,446.00	22.0%
6) Capital Outlay		6000-6999	19,483.14	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	120,984.00	133,754.00	10.6%
9) TOTAL EXPENDITURES			2,813,754.13	2,944,978.00	4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			171,300.52	(21,150.00)	-112.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>IE. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			171,300.52	(21,150.00)	-112.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,161.99	478,462.51	55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,161.99	478,462.51	55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			307,161.99	478,462.51	55.8%
2) Ending Balance, June 30 (E + F1e)					
Ending Balance, June 30 (E + F1e)					
478,462.51					
457,312.51					
-4.4%					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	478,462.51	457,312.51	-4.4%
0000 Child Development-General	0000	9780	175,136.00		
0001 Child Development-Facilities	0000	9780	144,051.30		
6092 Child Development-CalSAFE	6092	9780	81,904.00		
0560 State Preschool Reserve	6130	9780	49,987.07		
8510 Children's Center Reserve	6130	9780	27,384.14		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	476,162.51		
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	2,300.00		
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			478,462.51		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			478,462.51		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	1,066,860.47	1,005,224.00	-5.8%
<b>TOTAL FEDERAL REVENUE</b>			<b>1,066,860.47</b>	<b>1,005,224.00</b>	<b>-5.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	540,347.00	540,347.00	0.0%
State Preschool	6055-6056	8590	1,152,863.00	1,226,844.00	6.4%
All Other State Revenue		8590	182,417.00	122,481.00	-32.9%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,875,627.00</b>	<b>1,889,672.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	9,394.85	7,552.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	18,755.00	14,380.00	-23.3%
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	14,417.33	7,000.00	-51.4%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>42,567.18</b>	<b>28,932.00</b>	<b>-32.0%</b>
<b>TOTAL REVENUES</b>			<b>2,985,054.65</b>	<b>2,923,828.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	634,024.59	646,723.00	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,029.00	12,636.00	14.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>645,053.59</b>	<b>661,359.00</b>	<b>2.5%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	512,416.87	565,832.00	10.4%
Classified Support Salaries		2200	307,963.72	248,760.00	-19.2%
Classified Supervisors' and Administrators' Salaries		2300	84,428.47	90,531.00	7.2%
Clerical and Office Salaries		2400	92,236.68	96,648.00	4.8%
Other Classified Salaries		2900	22,819.00	24,788.00	8.6%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>1,019,864.74</b>	<b>1,026,559.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	58,368.58	54,295.00	-7.0%
PERS		3201-3202	88,698.56	99,882.00	12.6%
OASDI/Medicare/Alternative		3301-3302	85,807.13	73,406.00	-14.5%
Health and Welfare Benefits		3401-3402	308,837.20	349,466.00	13.2%
Unemployment Insurance		3501-3502	4,712.49	10,125.00	114.9%
Workers' Compensation		3601-3602	15,694.85	15,609.00	-0.5%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,503.65	2,619.00	-79.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>574,622.46</b>	<b>605,402.00</b>	<b>5.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	110,341.22	155,958.00	41.3%
Noncapitalized Equipment		4400	27,052.16	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>137,393.38</b>	<b>156,458.00</b>	<b>13.9%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	2,046.38	1,900.00	-7.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	102,430.50	101,079.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,152.64	124,272.00	1257.8%
Transfers of Direct Costs - Interfund		5750	165,560.90	117,169.00	-29.2%
Professional/Consulting Services and Operating Expenditures		5800	10,001.48	8,869.00	-11.3%
Communications		5900	7,160.92	8,157.00	13.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>296,352.82</b>	<b>361,446.00</b>	<b>22.0%</b>
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,483.14	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>19,483.14</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	120,984.00	133,754.00	10.6%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>120,984.00</b>	<b>133,754.00</b>	<b>10.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,813,754.13</b>	<b>2,944,978.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2003/04		2004/05	Percent Difference
			Estimated	Actuals	Budget	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
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%
<b>INTERFUND TRANSFERS OUT</b>						
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,435,600.00	4,664,000.00	5.1%
3) Other State Revenue		8300-8599	285,500.00	332,000.00	16.3%
4) Other Local Revenue		8600-8799	2,586,600.00	2,871,000.00	11.0%
5) TOTAL, REVENUES			7,307,700.00	7,867,000.00	7.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,700,615.86	2,982,898.00	10.5%
3) Employee Benefits		3000-3999	974,700.00	1,092,525.00	12.1%
4) Books and Supplies		4000-4999	3,239,747.49	3,409,500.00	5.2%
5) Services, Other Operating Expenses		5000-5999	3,197.12	35,724.00	1017.4%
6) Capital Outlay		6000-6999	7,664.26	25,000.00	226.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	100,000.00	100,000.00	0.0%
9) TOTAL, EXPENDITURES			7,025,924.73	7,645,647.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			281,775.27	221,353.00	-21.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	100,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(100,000.00)	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			281,775.27	121,353.00	-56.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	986,532.32	1,268,307.59	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			986,532.32	1,268,307.59	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			986,532.32	1,268,307.59	28.6%
2) Ending Balance, June 30 (E + F1e)			1,268,307.59	1,389,660.59	9.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	56,007.59	56,007.59	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,187,300.00	1,308,653.00	10.2%
Nutrition Services	5310	9780	1,187,300.00		
Nutrition Services	5310	9780		1,308,653.00	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	240,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,337,300.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	56,007.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			1,658,307.59		

Description	Resource Codes	Object Codes	2003/04	2004/05	Percent Difference
			Estimated	Actuals	
<b>IH. LIABILITIES</b>					
1) Accounts Payable		9500		390,000.00	
2) Due to Grantor Governments		9590		0.00	
3) Due to Other Funds		9610		0.00	
4) Current Loans		9640		0.00	
5) Deferred Revenue		9650		0.00	
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES				390,000.00	
<b>II. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)				1,268,307.59	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,435,600.00	4,664,000.00	5.1%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,435,600.00</b>	<b>4,664,000.00</b>	<b>5.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	285,500.00	332,000.00	16.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>285,500.00</b>	<b>332,000.00</b>	<b>16.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,566,600.00	2,851,000.00	11.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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	10,000.00	10,000.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,586,600.00</b>	<b>2,871,000.00</b>	<b>11.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,307,700.00</b>	<b>7,867,000.00</b>	<b>7.7%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,360,865.86	2,620,253.00	11.0%
Classified Supervisors' and Administrators' Salaries		2300	179,450.00	187,702.00	4.6%
Clerical and Office Salaries		2400	160,300.00	174,943.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>2,700,615.86</b>	<b>2,982,898.00</b>	<b>10.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	249,500.00	293,881.00	17.8%
OASDI/Medicare/Alternative		3301-3302	190,500.00	200,581.00	5.3%
Health and Welfare Benefits		3401-3402	500,000.00	536,948.00	7.4%
Unemployment Insurance		3501-3502	8,000.00	17,809.00	122.6%
Workers' Compensation		3601-3602	26,700.00	27,402.00	2.6%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	15,904.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>974,700.00</b>	<b>1,092,525.00</b>	<b>12.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	261,814.59	282,500.00	7.9%
Noncapitalized Equipment		4400	26,940.16	26,000.00	-3.5%
Food		4700	2,950,992.74	3,101,000.00	5.1%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>3,239,747.49</b>	<b>3,409,500.00</b>	<b>5.2%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	5,400.00	6,000.00	11.1%
Dues and Memberships		5300	800.00	1,000.00	25.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,647.18	17,000.00	2.1%
Transfers of Direct Costs - Interfund		5750	(112,061.64)	(86,136.00)	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	28,444.51	33,000.00	16.0%
Communications		5900	2,967.07	3,860.00	30.1%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,197.12</b>	<b>35,724.00</b>	<b>1017.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	5,000.00	New
Equipment Replacement		6500	7,664.26	20,000.00	161.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>7,664.26</b>	<b>25,000.00</b>	<b>226.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	100,000.00	100,000.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>7,025,924.73</b>	<b>7,645,647.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	2003/04		2004/05	Percent Difference
			Estimated	Actuals	Budget	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
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%
<b>INTERFUND TRANSFERS OUT</b>						
Other Authorized Interfund Transfers Out		7619	0.00		100,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00		100,000.00	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(100,000.00)	New



# **14 DEFERRED MAINTENANCE FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	265,358.00	275,000.00	3.6%
4) Other Local Revenue		8600-8799	56,465.23	50,000.00	-11.4%
5) TOTAL REVENUES			321,823.23	325,000.00	1.0%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	2,708,922.87	1,750,000.00	-35.4%
6) Capital Outlay		6000-6999	238,178.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,947,101.26	1,750,000.00	-40.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,625,278.03)	(1,425,000.00)	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	810,000.00	850,000.00	4.9%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			810,000.00	850,000.00	4.9%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,815,278.03)	(575,000.00)	-66.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,700,664.03	1,885,386.00	-49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,700,664.03	1,885,386.00	-49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			3,700,664.03	1,885,386.00	-49.1%
2) Ending Balance, June 30 (E + F1e)			1,885,386.00	1,310,386.00	-30.5%
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	1,885,386.00	1,310,386.00	-30.5%
Deferred Maintenance	6205	9780	1,885,386.00		
Deferred Maintenance	6205	9780		1,310,386.00	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,874,386.00		
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	11,000.00		
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			1,885,386.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,885,386.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	265,358.00	275,000.00	3.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>265,358.00</b>	<b>275,000.00</b>	<b>3.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56,465.23	50,000.00	-11.4%
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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>56,465.23</b>	<b>50,000.00</b>	<b>-11.4%</b>
<b>TOTAL REVENUES</b>			<b>321,823.23</b>	<b>325,000.00</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
Retiree Benefits		3701-3702	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%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES. OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	2,655,397.87	1,750,000.00	-34.1%
Transfers of Direct Costs - interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,525.00	0.00	-100.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,708,922.87</b>	<b>1,750,000.00</b>	<b>-35.4%</b>
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	238,178.39	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>238,178.39</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,947,101.26</b>	<b>1,750,000.00</b>	<b>-40.6%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	810,000.00	850,000.00	4.9%
(a) TOTAL, INTERFUND TRANSFERS IN			810,000.00	850,000.00	4.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
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)			810,000.00	850,000.00	4.9%



**17 SPECIAL RESERVE FOR OTHER  
THAN CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,633.13	13,000.00	11.7%
5) TOTAL REVENUES			11,633.13	13,000.00	11.7%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,633.13	13,000.00	11.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	250,000.00	350,000.00	40.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			250,000.00	350,000.00	40.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			261,633.13	363,000.00	38.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,847.87	664,481.00	64.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,847.87	664,481.00	64.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			402,847.87	664,481.00	64.9%
2) Ending Balance, June 30 (E + F1e)			664,481.00	1,027,481.00	54.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	664,481.00	1,027,481.00	54.6%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash:					
a) in County Treasury		9110	661,281.00		
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	3,200.00		
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			664,481.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			664,481.00		

Description	Resource Codes	Object Codes	2003/04	2004/05	Percent Difference
			Estimated	Budget	
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,633.13	13,000.00	11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>11,633.13</b>	<b>13,000.00</b>	<b>11.7%</b>
<b>TOTAL REVENUES</b>			<b>11,633.13</b>	<b>13,000.00</b>	<b>11.7%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	250,000.00	350,000.00	40.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			250,000.00	350,000.00	40.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8955	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			250,000.00	350,000.00	40.0%



## **21 BUILDING FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	257,002.10	500,000.00	94.6%
5) TOTAL REVENUES			257,002.10	500,000.00	94.6%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	538,494.75	567,000.00	5.3%
6) Capital Outlay		6000-6999	9,967,441.95	24,933,000.00	150.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	712,687.92	1,000.00	-99.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			11,218,624.62	25,501,000.00	127.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,961,622.52)	(25,001,000.00)	128.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	25,000,000.00	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	25,000,000.00	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,961,622.52)	(1,000.00)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,449,976.52	3,488,354.00	-75.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,449,976.52	3,488,354.00	-75.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			14,449,976.52	3,488,354.00	-75.9%
2) Ending Balance, June 30 (E + F1e)			3,488,354.00	3,487,354.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,488,354.00	3,487,354.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,438,354.00		
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	50,000.00		
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			3,488,354.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,488,354.00		

Description	Resource Codes	Object Codes	2003/04	2004/05	Percent Difference
			Estimated	Budget	
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	257,002.10	500,000.00	94.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>257,002.10</b>	<b>500,000.00</b>	<b>94.6%</b>
<b>TOTAL, REVENUES</b>			<b>257,002.10</b>	<b>500,000.00</b>	<b>94.6%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
Retiree Benefits		3701-3702	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%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	430,575.52	350,000.00	-18.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	107,919.23	217,000.00	101.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>538,494.75</b>	<b>567,000.00</b>	<b>5.3%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	3,143,824.32	12,050,000.00	283.3%
Buildings and Improvements of Buildings		6200	6,823,617.63	12,883,000.00	88.8%
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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>9,967,441.95</b>	<b>24,933,000.00</b>	<b>150.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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	337,687.92	0.00	-100.0%
Other Debt Service - Principal		7439	375,000.00	1,000.00	-99.7%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>712,687.92</b>	<b>1,000.00</b>	<b>-99.9%</b>
<b>TOTAL EXPENDITURES</b>			<b>11,218,624.62</b>	<b>25,501,000.00</b>	<b>127.3%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	25,000,000.00	New
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 Districts		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	25,000,000.00	New
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
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	25,000,000.00	New



**25 CAPITAL FACILITIES  
FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,868,218.75	784,002.00	-58.0%
5) TOTAL REVENUES			1,868,218.75	784,002.00	-58.0%
<b>B. EXPENDITURES</b>					
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	97.79	0.00	-100.0%
5) Services, Other Operating Expenses		5000-5999	749,784.81	1,151,698.00	53.6%
6) Capital Outlay		6000-6999	49,555.42	506,174.00	921.4%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			799,438.02	1,657,872.00	107.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,068,780.73	(873,870.00)	-181.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	94,200.73	10,000.00	-89.4%
b) Transfers Out		7610-7629	48,033.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	350,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			396,167.73	10,000.00	-97.5%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,464,948.46	(863,870.00)	-159.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,679,557.92	4,144,506.38	54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,679,557.92	4,144,506.38	54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,679,557.92	4,144,506.38	54.7%
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	4,144,506.38	3,280,636.38	-20.8%
2511 Capital Facilities	9010	9780	1,908,870.00		
2512 Capital Facilities	9010	9780	1,346,266.00		
2513 Capital Facilities	9010	9780	889,370.38		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,127,406.38		
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	17,100.00		
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			4,144,506.38		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,144,506.38		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	65,788.00	84,000.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	961,540.78	700,000.00	-27.2%
Other Local Revenue					
All Other Local Revenue		8699	840,889.97	2.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1,868,218.75</b>	<b>784,002.00</b>	<b>-58.0%</b>
<b>TOTAL REVENUES</b>			<b>1,868,218.75</b>	<b>784,002.00</b>	<b>-58.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL. CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL. CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
Retiree Benefits		3701-3702	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%
<b>TOTAL. EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	97.79	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL. BOOKS AND SUPPLIES</b>			97.79	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	703,276.39	1,134,615.00	61.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,508.42	17,083.00	-63.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>749,784.81</b>	<b>1,151,698.00</b>	<b>53.6%</b>
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	0.00	50,000.00	New
Buildings and Improvements of Buildings		6200	49,555.42	456,174.00	820.5%
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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>49,555.42</b>	<b>506,174.00</b>	<b>921.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>799,438.02</b>	<b>1,657,872.00</b>	<b>107.4%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	94,200.73	10,000.00	-89.4%
(a) TOTAL, INTERFUND TRANSFERS IN			94,200.73	10,000.00	-89.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	48,033.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			48,033.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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	350,000.00	0.00	-100.0%
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			350,000.00	0.00	-100.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
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)			396,167.73	10,000.00	-97.5%

# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	306,529.72	411,520.00	34.3%
5) TOTAL, REVENUES			306,529.72	411,520.00	34.3%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	13,260.00	25,700.00	93.8%
6) Capital Outlay		6000-6999	14,209.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,469.46	25,700.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			279,060.26	385,820.00	38.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	169,467.00	0.00	-100.0%
b) Transfers Out		7610-7629	121,434.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,033.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			327,093.26	385,820.00	18.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,948,507.51	14,275,600.77	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,948,507.51	14,275,600.77	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			13,948,507.51	14,275,600.77	2.3%
2) Ending Balance, June 30 (E + F1e)			14,275,600.77	14,661,420.77	2.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	14,275,600.68	14,661,420.77	2.7%
9701 Sycamore Hills	7710	9780	30,108.00		
9702 New Elementary CFD #1 Annex	7710	9780	4,136,902.00		
9704 Birney-Mod	7710	9780	442,645.00		
9706 Grimes-Mod	7710	9780	291.00		
9707 McKinley-Mod	7710	9780	469.00		
9708 Wilson-Mod	7710	9780	104,638.00		
9709 Terrace Hills Middle-Mod	7710	9780	172,852.00		
9710 Birney-Relo	7710	9780	341,511.00		
9711 Cooley Ranch-Relo	7710	9780	154,378.00		
9712 Crestmore-Relo	7710	9780	351,386.00		
9713 D'Arcy-Relo	7710	9780	263,142.00		
9714 Grand Terrace-Relo	7710	9780	161,063.00		
9715 Grant-Relo	7710	9780	420,231.00		
9716 Grimes-Relo	7710	9780	298,308.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
9717 Jurupa Vista-Relo	7710	9780	570,948.00		
9718 Lewis-Relo	7710	9780	241,088.00		
9719 Lincolton-Relo	7710	9780	271,910.00		
9720 Colton Middle-Relo	7710	9780	606,063.00		
9721 Terrace Hillis Middle-Relo	7710	9780	645,526.00		
9722 Bloomington High-Relo	7710	9780	509,139.00		
9723 Colton High-Relo	7710	9780	282,003.00		
9724 New High School	7710	9780	1,905,800.00		
9726 New School I	7710	9780	1,737,558.68		
9727 New School II	7710	9780	445,912.00		
9728 New School III	7710	9780	181,729.00		
c) Undesignated Amount		9790	0.09		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash:					
a) in County Treasury		9110	13,171,989.77		
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	1,042,711.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60,900.00		
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			14,275,600.77		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>II. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,275,600.77		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	306,529.72	411,520.00	34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			306,529.72	411,520.00	34.3%
<b>TOTAL REVENUES</b>			306,529.72	411,520.00	34.3%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
Retiree Benefits		3701-3702	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%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,260.00	25,700.00	93.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>13,260.00</b>	<b>25,700.00</b>	<b>93.8%</b>
<b>CAPITAL OUTLAY</b>					
Sites and Improvements of Sites		6100	4,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,709.46	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,209.46</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,469.46</b>	<b>25,700.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	169,467.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>169,467.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	121,434.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>121,434.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			48,033.00	0.00	-100.0%



**40 SPECIAL RESERVE  
FOR CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	25,194.98	32,000.00	27.0%
5) TOTAL, REVENUES			25,194.98	32,000.00	27.0%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	60,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,194.98	(28,000.00)	-211.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			525,194.98	472,000.00	-10.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	905,544.02	1,430,739.00	58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			905,544.02	1,430,739.00	58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			905,544.02	1,430,739.00	58.0%
2) Ending Balance, June 30 (E + F1e)			1,430,739.00	1,902,739.00	33.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,430,739.00	1,902,739.00	33.0%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	1,122,860.00		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	307,879.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,423,939.00		
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	6,800.00		
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			1,430,739.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,430,739.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,194.98	32,000.00	27.0%
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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>25,194.98</b>	<b>32,000.00</b>	<b>27.0%</b>
<b>TOTAL REVENUES</b>			<b>25,194.98</b>	<b>32,000.00</b>	<b>27.0%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical 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%
<b>EMPLOYEE BENEFITS</b>					
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%
Retiree Benefits		3701-3702	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%
<b>BOOKS AND SUPPLIES</b>					
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	2003/04		2004/05 Budget	Percent Difference
			Estimated	Actuals		
<b>SERVICES, OTHER OPERATING EXPENSES</b>						
Travel and Conferences		5200	0.00		0.00	0.0%
Insurance		5400 - 5450	0.00		0.00	0.0%
Operation and Housekeeping Services		5500	0.00		0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00		0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00		0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00		0.00	0.0%
Communications		5900	0.00		0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00		0.00	0.0%
<b>CAPITAL OUTLAY</b>						
Sites and Improvements of Sites		6100	0.00		0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00		0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00		0.00	0.0%
Equipment		6400	0.00		0.00	0.0%
Equipment Replacement		6500	0.00		50,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			0.00		50,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues To Districts		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00		0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00		60,000.00	New

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	400,000.00	-20.0%
Other Authorized Interfund Transfers In		8919	0.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>CONTRIBUTIONS</b>					
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)			500,000.00	500,000.00	0.0%

**51 BOND INTEREST  
AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
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	28,031.51	60,000.00	114.0%
4) Other Local Revenue		8600-8799	2,802,966.68	3,710,000.00	32.4%
5) TOTAL, REVENUES			2,830,998.19	3,770,000.00	33.2%
<b>B. EXPENDITURES</b>					
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, Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,949,412.50	2,110,863.00	8.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,949,412.50	2,110,863.00	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			881,585.69	1,659,137.00	88.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			881,585.69	1,659,137.00	88.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,280,960.31	2,162,546.00	68.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,280,960.31	2,162,546.00	68.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,280,960.31	2,162,546.00	68.8%
2) Ending Balance, June 30 (E + F1e)			2,162,546.00	3,821,683.00	76.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	2,162,546.00		
d) Unappropriated Amount		9790		3,821,683.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,162,546.00		
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			2,162,546.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,162,546.00		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted indebtedness Levies					
Homeowners' Exemptions		8571	28,031.51	60,000.00	114.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>28,031.51</b>	<b>60,000.00</b>	<b>114.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted indebtedness Levies Secured Roll		8611	2,380,223.43	3,000,000.00	26.0%
Unsecured Roll		8612	252,421.60	500,000.00	98.1%
Prior Years' Taxes		8613	37,307.19	75,000.00	101.0%
Supplemental Taxes		8614	93,047.25	80,000.00	-14.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes		8629	17,404.96	25,000.00	43.6%
Interest		8660	22,562.25	30,000.00	33.0%
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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>2,802,966.68</b>	<b>3,710,000.00</b>	<b>32.4%</b>
<b>TOTAL REVENUES</b>			<b>2,830,998.19</b>	<b>3,770,000.00</b>	<b>33.2%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	510,000.00	690,000.00	35.3%
Bond Interest and Other Service Charges		7434	1,438,862.50	1,420,863.00	-1.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	550.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>1,949,412.50</b>	<b>2,110,863.00</b>	<b>8.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,949,412.50</b>	<b>2,110,863.00</b>	<b>8.3%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
2003/04 Estimated Actuals  
Bond Interest and Redemption Fund  
Analysis of Bonded Indebtedness

<b>BOND DESCRIPTION</b>		<b>GO Bond</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	28,190,000.00	28,190,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		28,190,000.00	28,190,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed			0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	28,190,000.00	28,190,000.00
<hr/>			
1. Restricted Balance, July 1	2003/04	1,280,960.31	1,280,960.31
2. Tax Receipts	2003/04	2,808,435.94	2,808,435.94
3. State and Federal Apportionments	2003/04		0.00
4. Other Designated Revenue	2003/04	22,562.25	22,562.25
5. Subtotal (Sum of lines 1 through 4)		4,111,958.50	4,111,958.50
6. Less: Actual Expenditures or Other Uses	2003/04	1,949,412.50	1,949,412.50
7. Restricted Balance, June 30 (Line 5 minus 6)	2003/04	2,162,546.00	2,162,546.00
8. Estimated Tax Receipts on the Unsecured Roll	2004/05	3,740,000.00	3,740,000.00
9. Estimated State and Federal Apportionments	2004/05		0.00
10. Other Estimated Revenue	2004/05	30,000.00	30,000.00
11. Subtotal (Sum of lines 7 through 10)		5,932,546.00	5,932,546.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2004/05	2,110,863.00	2,110,863.00
13. Maximum Amount: District Tax Requirements (Line 12 minus 11)	2004/05	(3,821,683.00)	(3,821,683.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2004/05		0.00000
b) LEVIED	2004/05		0.00000



# **67 SELF INSURANCE FUND**



Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,934,376.41	2,175,386.00	-25.9%
5) TOTAL, REVENUES			2,934,376.41	2,175,386.00	-25.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	4,010.40	5,000.00	24.7%
2) Classified Salaries		2000-2999	84,331.15	163,818.00	94.3%
3) Employee Benefits		3000-3999	515,491.96	644,356.00	25.0%
4) Books and Supplies		4000-4999	54,379.86	71,500.00	31.5%
5) Services, Other Operating Expenses		5000-5999	1,570,752.39	1,528,417.00	-2.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,228,965.76	2,413,091.00	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			705,410.65	(237,705.00)	-133.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	11,283.04	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,283.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			716,693.69	(237,705.00)	-133.2%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,038,395.80	8,052,928.49	-10.9%
b) Audit Adjustments		9793	(1,702,161.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,336,234.80	8,052,928.49	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			7,336,234.80	8,052,928.49	9.8%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	8,052,928.49	7,815,223.49	-3.0%
9878 Self Insurance	9010	9780	833,980.00		
9884 Workers' Compensation	9010	9780	4,235,392.72		
9967 Retiree Benefits	9010	9780	2,983,555.77		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,925,228.49		
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	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,700.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Improvements of Sites		9420	0.00		
c) Accumulated Depreciation - Improvement of Sites		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			8,052,928.49		

Description	Resource Codes	Object Codes	2003/04		2004/05 Budget	Percent Difference
			Estimated	Actuals		
<b>H. LIABILITIES</b>						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640		0.00		
5) Deferred Revenue		9650		0.00		
6) Long-Term Liabilities						
a) Other Postemployment Benefits		9664		0.00		
b) Compensated Absences		9665		0.00		
c) COPs Payable		9666		0.00		
d) Capital Leases Payable		9667		0.00		
e) Lease Revenue Bonds Payable		9668		0.00		
f) Other General Long-Term Liabilities		9669		0.00		
7) TOTAL LIABILITIES				0.00		
<b>I. NET ASSETS</b>						
Net Assets, June 30 (must agree with line F2) (G10 - H7)				8,052,928.49		

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	233,940.35	182,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,507,063.39	1,735,000.00	-30.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	193,372.67	258,386.00	33.6%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,934,376.41</b>	<b>2,175,386.00</b>	<b>-25.9%</b>
<b>TOTAL, REVENUES</b>			<b>2,934,376.41</b>	<b>2,175,386.00</b>	<b>-25.9%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,010.40	5,000.00	24.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,010.40</b>	<b>5,000.00</b>	<b>24.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	13,500.00	New
Classified Supervisors' and Administrators' Salaries		2300	52,420.36	100,432.00	91.6%
Clerical and Office Salaries		2400	31,910.79	49,886.00	56.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>84,331.15</b>	<b>163,818.00</b>	<b>94.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	51.70	990.00	1814.9%
PERS		3201-3202	6,703.37	20,352.00	203.6%
OASDI/Medicare/Alternative		3301-3302	4,681.42	12,936.00	176.3%
Health and Welfare Benefits		3401-3402	14,201.67	17,085.00	20.3%
Unemployment Insurance		3501-3502	193.40	1,162.00	500.8%
Workers' Compensation		3601-3602	645.42	1,788.00	177.0%
Retiree Benefits		3701-3702	444,869.58	588,934.00	32.4%
PERS Reduction		3801-3802	1,326.45	1,109.00	-16.4%
Other Employee Benefits		3901-3902	42,818.95	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>515,491.96</b>	<b>644,356.00</b>	<b>25.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,097.10	51,500.00	60.5%
Noncapitalized Equipment		4400	22,282.76	20,000.00	-10.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>54,379.86</b>	<b>71,500.00</b>	<b>31.5%</b>

Description	Resource Codes	Object Codes	2003/04 Estimated Actuals	2004/05 Budget	Percent Difference
<b>SERVICES, OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	436.20	4,000.00	817.0%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400 - 5450	81,419.44	92,500.00	13.6%
Operation and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,126.08	5,000.00	21.2%
Transfers of Direct Costs - Interfund		5750	217.00	34,067.00	15599.1%
Professional/Consulting Services and Operating Expenditures		5800	1,484,126.86	1,391,500.00	-6.2%
Communications		5900	426.81	850.00	99.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,570,752.39</b>	<b>1,528,417.00</b>	<b>-2.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,228,965.76</b>	<b>2,413,091.00</b>	<b>8.3%</b>

Description	Resource Codes	Object Codes	2003/04		2004/05	Percent Difference
			Estimated	Actuals	Budget	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
Other Authorized Interfund Transfers In		8919	11,283.04		0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			11,283.04		0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>						
Other Authorized Interfund Transfers Out		7619	0.00		0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00		0.00	0.0%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Other Sources						
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00		0.00	0.0%
(c) TOTAL SOURCES			0.00		0.00	0.0%
<b>USES</b>						
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00		0.00	0.0%
(d) TOTAL USES			0.00		0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d)			11,283.04		0.00	-100.0%

# **CRITERIA & STANDARDS**



This First Tier Review is for the General Fund  
Any deviation triggers a Second Tier review - the Second Tier is in addition to all items in the First Tier.

Criteria	Standard
1. AVERAGE DAILY ATTENDANCE	ADA has not been overestimated in 1) The first prior year (2003/04) OR 2) Two or more of the previous three years by more than the following variance levels:

Variance Level	ADA Range
1.030	0 to 300
1.025	301 to 1,000
1.020	1,001 to 30,000
1.015	30,001 to 400,000
1.010	400,001 and Over

Your Variance Level is: 1.020  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.  
Enter ADA data from the Form A  
(Form A, the sum of lines 3, 6, and 25, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2001/02)	<u>21,048.00</u>	<u>21,308.88</u>	<u>.9878</u>
Second Prior Year (2002/03)	<u>21,940.00</u>	<u>22,217.74</u>	<u>.9875</u>
First Prior Year (2003/04)	<u>22,984.00</u>	<u>22,976.47</u>	<u>1.0003</u>

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2003/04).
  
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

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Criteria  
2. DEFICIT SPENDING

Standard  
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First and second prior years OR 2) First and third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

Deficit Spending Variance Level (Form 01)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 01:

Fiscal Year	Operating Expenditure (Form 01, Sec. B)	Deficit Spending * (Form 01, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	142,690,449.55	3,359,658.49	.0235
Second Prior Year (2002/03)	148,424,432.98	6,880,039.79	.0464
First Prior Year (2003/04)	145,996,752.82	0.00	.0000
Budget Year (2004/05)	161,473,644.42	892,128.42	.0055

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

Criteria	Standard			
3. RESERVES	Available reserves are not less than the following percentages as applied to total expenditures*, transfers out, and other uses (except as provided for in Education Code Section 33128):			
	Percentage Level		ADA Range	
	5% or 50,000 (greater of)	0	to	300
	4% or 50,000 (greater of)	301	to	1,000
	3%	1,001	to	30,000
	2%	30,001	to	400,000
	1%	400,001	and	Over

Your Minimum Reserve Level is: 3%  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

\*An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No  
b. If yes, enter the name(s) of the SELPA(s): \_\_\_\_\_
2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No  
If no, pass-through funds cannot be excluded.  
b. If yes, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is:  
Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)  
Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01 & 17)

Determine district's A) Recommended Reserve Amount & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

- |  |                |
|--|----------------|
| 1. Total expenditures, transfers out, and other uses<br>(Fund 01, Objects 1000-7999)   | 163,096,298.42 |
| 2. Special Education Pass-through Funds<br>(Special Education Pass-through Funds Reserve Exclusion Section, Line 3)                                | 0.00           |
| 3. Net Expenditures, Transfers Out, and Other Uses<br>(Line A1 less Line A2)   | 163,096,298.42 |
| 4. Recommended minimum reserve percentage  | 3%             |
| 5. Total (Line A3 x Line A4)   | 4,892,888.95   |
| 6. Recommended minimum reserve amount for this district<br>(Line A5 or the greater of Line A5 or \$50,000 for a district with less than 1,001 ADA) | 4,892,888.95   |

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

- |  |              |
|--|--------------|
| 1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770) | 4,900,000.00 |
| 2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790)            | 1,654,604.58 |
| 3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770                              | 0.00         |

4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790	0.00
Total District Budgeted UNRESTRICTED Reserves	6,554,604.58

Comparison to Minimum Reserve Standard

- a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

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SUPPLEMENTAL INFORMATION

A. Multyear Projection

Based on the required multiyear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

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B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

Fiscal Year	Ending Fund Balance	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	9,784,759.63		
First Prior Year (2003/04)	11,627,182.00	1,842,422.37	18.83%
Budget Year (2004/05)	10,735,053.58	(892,128.42)	-7.67%

Provide an explanation if the fund balance has declined for the last two fiscal years:

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C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No \_\_\_\_\_

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No \_\_\_\_\_

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E. Analysis of Change in Special Education Funding

<u>Resource</u>	<u>Object</u>	<u>Description</u>	2003/04 <u>Actual</u>	2004/05 <u>Budget</u>
6500	8091	Special Education ADA Transfer - Current Year	2,204,733.00	2,282,078.00
6500	8097	Property Tax Transfers	0.00	0.00
6500	8311	Special Education Master Plan - Current Year	0.00	0.00
6500	8791-	Special Education SELPA Transfers from Districts,		
	8793	County Offices, or JPAs	8,992,572.00	9,565,329.00
Less:6500	7221-	Special Education SELPA Transfers to Districts,		
	7223	County Offices, or JPAs	0.00	0.00
3310	8181	Special Education, Entitlement Per UDC	2,808,418.00	2,758,966.00
		Total Revenues	14,005,723.00	14,606,373.00
		Percentage of Change		4.29%

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

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F. Multiyear Commitments

Complete the following table for all significant multiyear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2004/05 fiscal year and the following two years, and the funding source of the payment. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2004 Principal Only	2004/05 Payment (P & I)	2005/06 Payment (P & I)	2006/07 Payment (P & I)	Fund/Object Code/ Resource
General Obligation Bonds	23	28,190,000.00	2,110,842.50	1,794,662.50	1,743,562.50	51/0000/7438/7439
State School Building Loans						
Other Postemployment Benefits	10	3,056,612.00	540,692.00	511,657.00	461,565.00	67/9967/3702
Compensated Absences						
Certificate of Participation	18	8,905,000.00	793,255.00	794,605.00	795,025.00	01/0000/7438/7439
Capital Leases	3	252,465.26	92,842.32	92,842.32	92,842.32	01/0000/7438/7439
Other Commitments:						
Capital Lease 99-00	1	1,110,937.66	1,687,987.94			01/0000/7438/7439
SERP 2003-04	5	2,530,050.00	506,010.00	506,010.00	506,010.00	01/0000/3931

Comments:

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G. Change in Contributions

Determine the change in contributions for the budget and prior years.

Third Prior Year (2001/02) - Optional Contributions (Form 01, Unrestricted Column, Line D3)	_____
Second Prior Year (2002/03) - Optional Contributions (Form 01, Unrestricted Column, Line D3) Percentage of change over prior year	_____ 0.00%
First Prior Year (2003/04) Contributions (Form 01, Unrestricted Column, Line D3) Percentage of change over prior year	_____ (4,565,295.75) 0.00%
Budget Year (2004/05) Contributions (Form 01, Unrestricted Column, Line D3) Percentage of change over prior year	_____ (6,737,911.00) 47.59%

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

In 2003-04 the District revised the allocation of supplemental grants. 100% of supplemental grants was redirected to the home to school transportation program. This eliminated the budgeted contribution from unrestricted sources to the restricted home to school transportation program in the amount of \$697,000. Also, in 2003-04 the 3.0% contribution to on-going major maintenance (RMA) was based on the unrestricted part of the budget, in 2004-05 it will be based on the entire budget. This is an increase of \$1,300,000.

H. Retiree Health and Welfare Benefits Liability

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

Pay-as-you-go

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

Fiscal Year	Budget Year		
	2004/05	2005/06	2006/07
No. of Retirees Receiving Benefits	110.00	92.00	82.00
Total Annual Cost	540,692.36	511,657.21	461,565.40
Annual District Contribution	540,692.36	511,657.21	461,565.40
Annual Retiree Contribution			

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

a. What is the unfunded liability for providing this benefit? \_\_\_\_\_

b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability. \_\_\_\_\_

I. Temporary Borrowings Between Funds

Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:

N/A

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J. Status of Capital Projects

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

N/A

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K. Contingent Liabilities

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

N/A

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L. Status of Employee Salary and Benefit Negotiations

\*\*\*PLEASE NOTE\*\*\* If salary and benefit negotiations are not finalized, 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

Certificated Employees

1. Enter the number of certificated FTEs included in the budget. \_\_\_\_\_ 1,285.77
2. Enter the number of certificated FTEs included in the prior year's second interim report. \_\_\_\_\_ 1,276.00
3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) No \_\_\_\_\_

If settled, indicate the following:

- a. Total cost of the salary settlement. \_\_\_\_\_
- b. Amount of salary settlement included in the budget. \_\_\_\_\_
- c. Period of agreement. \_\_\_\_\_
- d. Percentage of change in salary over the prior year's salary schedule: \_\_\_\_\_

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2003/04)	_____
Budget Year (2004/05)	_____
First Subsequent Year (2005/06)	_____
Second Subsequent Year (2006/07)	_____

- e. Is salary increase on-going or a one-time bonus? \_\_\_\_\_

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits \_\_\_\_\_ 822,730.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No \_\_\_\_\_
- c. If yes, how much for each of the following:
- 1. Salaries \_\_\_\_\_
  - 2. Health and Welfare Benefits \_\_\_\_\_
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes \_\_\_\_\_

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2003/04)	_____ 2,215,654.00	_____
Budget Year (2004/05)	_____ 2,311,508.00	_____ 4.33%
First Subsequent Year (2005/06)	_____ 2,403,968.00	_____ 4.00%
Second Subsequent Year (2006/07)	_____ 2,488,107.00	_____ 3.50%

5. Are changes in health benefit costs included in the budget? (Yes/No/NA)

Yes \_\_\_\_\_

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2004/05)	7.00%
First Subsequent Year (2005/06)	10.00%
Second Subsequent Year (2006/07)	10.00%

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Classified Employees

1. Enter the number of classified FTEs included in the budget. 692.87
2. Enter the number of classified FTEs included in the prior year's second interim report. 692.87
3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) No

If settled, indicate the following:

- a. Total cost of the salary settlement. \_\_\_\_\_
- b. Amount of salary settlement included in the budget. \_\_\_\_\_
- c. Period of agreement. \_\_\_\_\_
- d. Percentage of change in salary over the prior year's salary schedule: \_\_\_\_\_

Fiscal Year	% Change in Salary Over Prior Year
Current Year (2003/04)	_____
Budget Year (2004/05)	_____
First Subsequent Year (2005/06)	_____
Second Subsequent Year (2006/07)	_____

- e. Is salary increase on-going or a one-time bonus? \_\_\_\_\_

If not settled, indicate the following:

- a. Enter the costs of a 1% increase in Salary and Statutory Benefits 338,210.00
- b. Are any tentative salary increases included in the budget? (Yes/No/NA) No
- c. If yes, how much for each of the following:  
     1. Salaries \_\_\_\_\_  
     2. Health and Welfare Benefits \_\_\_\_\_
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

Fiscal Year	Cost of Step & Col. Adjustment	% Change In Step & Col. Over P.Y.
Current Year (2003/04)	<u>424,973.00</u>	_____
Budget Year (2004/05)	<u>452,660.00</u>	<u>6.52%</u>
First Subsequent Year (2005/06)	<u>473,029.00</u>	<u>4.50%</u>
Second Subsequent Year (2006/07)	<u>491,950.00</u>	<u>4.00%</u>

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

Fiscal Year	% Change in Health Benefits Over P.Y.
Budget Year (2004/05)	<u>7.00%</u>
First Subsequent Year (2005/06)	<u>10.00%</u>
Second Subsequent Year (2006/07)	<u>10.00%</u>

6. List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.).

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7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

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THIS IS THE END OF THE FIRST TIER REVIEW.

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This First Tier Review is for Fund 11 - Adult Education Fund

Criteria	Standard												
1. AVERAGE DAILY ATTENDANCE	ADA has not been overestimated in 1) The first prior year (2003/04) OR 2) Two or more of the previous three years by more than the following variance levels:												
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Variance Level</th> <th style="text-align: left; border-bottom: 1px solid black;">ADA Range</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">1.030</td> <td style="text-align: center;">0 to 300</td> </tr> <tr> <td style="text-align: right;">1.025</td> <td style="text-align: center;">301 to 1,000</td> </tr> <tr> <td style="text-align: right;">1.020</td> <td style="text-align: center;">1,001 to 30,000</td> </tr> <tr> <td style="text-align: right;">1.015</td> <td style="text-align: center;">30,001 to 400,000</td> </tr> <tr> <td style="text-align: right;">1.010</td> <td style="text-align: center;">400,001 and Over</td> </tr> </tbody> </table>	Variance Level	ADA Range	1.030	0 to 300	1.025	301 to 1,000	1.020	1,001 to 30,000	1.015	30,001 to 400,000	1.010	400,001 and Over
Variance Level	ADA Range												
1.030	0 to 300												
1.025	301 to 1,000												
1.020	1,001 to 30,000												
1.015	30,001 to 400,000												
1.010	400,001 and Over												

Your Variance Level is: 1.020  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

**ADA Variance Level**

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.  
Enter ADA data from the Form A  
(Form A, line 16, REVENUE LIMIT Column.)

Fiscal Year	Budget ADA	Actual ADA	Variance Level Budget divided by Actual
Third Prior Year (2001/02)	<u>137.00</u>	<u>155.21</u>	<u>.8827</u>
Second Prior Year (2002/03)	<u>145.00</u>	<u>143.48</u>	<u>1.0106</u>
First Prior Year (2003/04)	<u>140.00</u>	<u>117.00</u>	<u>1.1966</u>

**Comparison to ADA Standard**

- a. Based on the data reported, your district overestimated ADA in excess of the standard ADA variance level for your size district in 2003/04. Please explain below or on a separate attachment why your district overestimated ADA in excess of the standard ADA variance level.
  
- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

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Criteria  
2. DEFICIT SPENDING

Standard  
Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

Variance Level	ADA Range		
.0165	0	to	300
.0132	301	to	1,000
.0099	1,001	to	30,000
.0066	30,001	to	400,000
.0033	400,001	and	Over

Your Variance Level is: .0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 11:

Fiscal Year	Operating Expenditure (Form 11, Sec. B)	Deficit Spending * (Form 11, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	<u>389,372.88</u>	<u>0.00</u>	<u>.0000</u>
Second Prior Year (2002/03)	<u>382,002.13</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2003/04)	<u>308,569.78</u>	<u>19,673.30</u>	<u>.0638</u>
Budget Year (2004/05)	<u>279,702.00</u>	<u>0.00</u>	<u>.0000</u>

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 11, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	19,673.30		
First Prior Year (2003/04)	0.00E-01	(19,673.30)	-100.00%
Budget Year (2004/05)	0.00	0.00	0.00%

Provide an explanation if the fund balance has declined for the last two fiscal years:

The Adult Education Fund is not earning enough ADA to fund the program. The ending balance from 2002-03 was needed to fully fund the 2003-04 program. It is not anticipated that the fund will have an ending balance in 2004-05.

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 11, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)?

No \_\_\_\_\_

2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures?

No \_\_\_\_\_

2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THIS IS THE END OF THE FIRST TIER REVIEW.



This First Tier Review is for Fund 12 - Child Development Fund

Criteria	Standard												
DEFICIT SPENDING	Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:												
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Variance Level</th> <th style="text-align: left; border-bottom: 1px solid black;">ADA Range</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">.0165</td> <td style="text-align: center;">0 to 300</td> </tr> <tr> <td style="text-align: center;">.0132</td> <td style="text-align: center;">301 to 1,000</td> </tr> <tr> <td style="text-align: center;">.0099</td> <td style="text-align: center;">1,001 to 30,000</td> </tr> <tr> <td style="text-align: center;">.0066</td> <td style="text-align: center;">30,001 to 400,000</td> </tr> <tr> <td style="text-align: center;">.0033</td> <td style="text-align: center;">400,001 and Over</td> </tr> </tbody> </table>	Variance Level	ADA Range	.0165	0 to 300	.0132	301 to 1,000	.0099	1,001 to 30,000	.0066	30,001 to 400,000	.0033	400,001 and Over
Variance Level	ADA Range												
.0165	0 to 300												
.0132	301 to 1,000												
.0099	1,001 to 30,000												
.0066	30,001 to 400,000												
.0033	400,001 and Over												

Your Variance Level is:           .0099            
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 12)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 12:

Fiscal Year	Operating Expenditure (Form 12, Sec. B)	Deficit Spending * (Form 12, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	<u>2,787,429.27</u>	<u>0.00</u>	<u>.0000</u>
Second Prior Year (2002/03)	<u>2,828,111.91</u>	<u>0.00</u>	<u>.0000</u>
First Prior Year (2003/04)	<u>2,813,754.13</u>	<u>0.00</u>	<u>.0000</u>
Budget Year (2004/05)	<u>2,944,978.00</u>	<u>21,150.00</u>	<u>.0072</u>

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
  
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 12, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	<u>307,161.99</u>		
First Prior Year (2003/04)	<u>478,462.51</u>	<u>171,300.52</u>	<u>55.77%</u>
Budget Year (2004/05)	<u>457,312.51</u>	<u>(21,150.00)</u>	<u>-4.42%</u>

Provide an explanation if the fund balance has declined for the last two fiscal years:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)?

No

2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures?

No

2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Special Revenue Fund

Criteria	Standard												
DEFICIT SPENDING	Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:												
	<table border="0" style="width: 100%;"> <tr> <td style="border-bottom: 1px solid black;">Variance Level</td> <td style="border-bottom: 1px solid black;">ADA Range</td> </tr> <tr> <td>.0165</td> <td>0 to 300</td> </tr> <tr> <td>.0132</td> <td>301 to 1,000</td> </tr> <tr> <td>.0099</td> <td>1,001 to 30,000</td> </tr> <tr> <td>.0066</td> <td>30,001 to 400,000</td> </tr> <tr> <td>.0033</td> <td>400,001 and Over</td> </tr> </table>	Variance Level	ADA Range	.0165	0 to 300	.0132	301 to 1,000	.0099	1,001 to 30,000	.0066	30,001 to 400,000	.0033	400,001 and Over
Variance Level	ADA Range												
.0165	0 to 300												
.0132	301 to 1,000												
.0099	1,001 to 30,000												
.0066	30,001 to 400,000												
.0033	400,001 and Over												

Your Variance Level is: .0099  
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  
Enter total expenditures and any deficit spending from Form 13:

Fiscal Year	Operating Expenditure (Form 13, Sec. B)	Deficit Spending * (Form 13, Sec. E)	Variance Level Deficit Spending divided by Expenditure
Third Prior Year (2001/02)	6,676,559.37	210,946.74	.0316
Second Prior Year (2002/03)	6,887,211.00	41,280.05	.0060
First Prior Year (2003/04)	7,025,924.73	0.00	.0000
Budget Year (2004/05)	7,645,647.00	0.00	.0000

\* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2002/03).
  
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2003/04 and 2001/02).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 13, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	<u>986,532.32</u>		
First Prior Year (2003/04)	<u>1,268,307.59</u>	<u>281,775.27</u>	<u>28.56%</u>
Budget Year (2004/05)	<u>1,389,660.59</u>	<u>121,353.00</u>	<u>9.57%</u>

Provide an explanation if the fund balance has declined for the last two fiscal years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 13, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)? No
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

Fiscal Year	Ending Fund Balance (Form 14, Line F-2)	Net Inc./(Dec.) Over Prior Year	Percentage Inc./(Dec.)
Second Prior Year (2002/03)	3,700,664.00		
First Prior Year (2003/04)	1,885,386.00	(1,815,278.00)	-49.05%
Budget Year (2004/05)	1,310,386.00	(575,000.00)	-30.50%

Provide an explanation if the fund balance has declined for the last two fiscal years:

Deferred Maintenance projects are being completed.

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)?

No \_\_\_\_\_

2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures?

No \_\_\_\_\_

2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

THIS IS THE END OF THE FIRST TIER REVIEW.



# **MULTI-YEAR PROJECTION**



Description	Object Codes	2004/05 Budget (Forms 01, 17) (A)	% Change (Cols. C/A/A) (B)	2005/06 Projection (C)	% Change (Cols. E/C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	116,404,723.00	3.51%	120,496,258.36	5.33%	126,922,351.30
2. Federal Revenues	3100-3299	14,943,317.00	-0.67%	13,946,000.00	0.00%	13,946,000.00
3. Other State Revenues	3300-3599	20,229,909.00	-0.82%	20,074,624.00	2.30%	20,636,653.00
4. Other Local Revenues	3600-3799	10,616,221.00	2.55%	10,386,670.00	2.64%	11,174,100.00
5. Other Financing Sources	3910-3999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		162,204,169.05	1.97%	165,403,552.36	4.40%	172,679,104.30
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				79,754,850.00		82,691,092.00
b. Step & Column Adjustment				2,153,317.00		2,232,644.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				782,925.00		782,925.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999		3.68%	82,691,092.00	3.65%	85,706,661.00
2. Classified Salaries						
a. Base Salaries				24,398,526.00		25,670,778.00
b. Step & Column Adjustment				672,252.00		690,320.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				100,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,398,526.00	3.10%	25,670,778.00	3.08%	26,461,098.00
3. Employee Benefits	3000-3999	29,402,929.42	7.83%	31,706,168.00	6.72%	33,835,568.00
4. Books and Supplies	4000-4999	10,886,782.00	-5.39%	10,300,000.00	6.80%	11,000,000.00
5. Services, Other Operating Expenses	5000-5999	11,190,502.00	-5.28%	10,600,000.00	2.10%	10,822,737.00
6. Capital Outlay	6000-6999	1,646,342.00	-21.04%	1,300,000.00	30.77%	1,700,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	3,940,276.00	6.57%	4,199,085.00	-40.17%	2,512,447.00
8. Direct Support/Indirect Costs	7300-7399	(246,563.00)	0.00%	(246,563.00)	0.00%	(246,563.00)
9. Other Financing Uses	7610-7699	1,622,654.00	3.23%	1,675,000.00	0.90%	1,690,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		163,096,298.42	2.94%	167,395,560.00	3.33%	173,481,948.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(892,129.37)		(2,492,007.14)		(802,843.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,627,182.00		10,735,052.63		8,243,045.49
2. Ending Fund Balance (Sum lines C and D1)		10,735,052.63		8,243,045.49		7,440,202.29

Description	Object Codes	2004/05 Budget (Forms 01, 17) (A)	% Change (Cols. C-A) (B)	2005/06 Projection (C)	% Change (Cols. E-C) (D)	2006/07 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,900,000.00		5,100,000.00		5,300,000.00
b. Undesignated/Unappropriated Amount	9790	1,954,604.58		2,083,259.49		1,684,202.29
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay						
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 (Sum of lines E1 thru E2b)						
		6,854,604.58		7,183,259.49		6,984,202.29
<b>F. RECOMMENDED RESERVES</b>						
1. Total Expenditures, Transfers Out, and Other Uses (Line B11)						
		163,096,298.42		167,395,560.00		173,481,948.00
2. Less: Special Education Pass-Through Funds (Form 01CS, Criteria 3, Line 3)						
		0.00				
3. Sub-Total (Line F1 minus F2)						
		163,096,298.42		167,395,560.00		173,481,948.00
4. Recommended Minimum Reserve Percentage (Form 01CS, Criteria 2, Line A4)						
		3%		3%		3%
5. Recommended Minimum Reserve - By Percent (Line F3 times F4)						
		4,892,388.95		5,036,366.80		5,204,458.44
6. Recommended Minimum Reserve - By Amount (Form 01CS, Criteria 3, Line A6)						
		4,392,388.95		4,392,388.95		4,392,388.95
7. Recommended Reserves (Greater of Line F5 or F6)						
		4,892,388.95		5,036,366.80		5,204,458.44
8. Available Reserves (Line E3) Meet Minimum Recommended Reserves (Line F7) (If the Unrestricted Ending Fund Balance (Line D2, Unrestricted worksheet), or the combined Unrestricted and Restricted Ending Fund Balances if the Restricted Ending Fund Balance is negative, is less than the sum of Designated for Economic Uncertainties (Line E1a) and the Undesignated/Unappropriated Amount (Line E1b), the difference is subtracted from the Total Available Reserves (Line E3) before comparing the Total Available Reserves to the Recommended Reserves (Line F7).)						
		YES		YES		YES
G. If Line F8 is NO, for the subsequent fiscal years, explain why reserves are projected to fall below the minimum and what actions, if any, are being proposed to build reserves back up to the minimum levels.						

Description	Object Codes	2004/05 Budget (Form 01, A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. E-C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	3010-8099	112,978,555.00				
a. Base Revenue Limit per ADA (Form RL, line 4)		4,947.29	2.70%	5,080.86	2.80%	5,223.13
b. Revenue Limit ADA (Form RL, line 5b)		23,757.00	2.50%	24,351.00	2.50%	24,960.00
c. Total Base Revenue Limit (Line A1a times line A1b)		117,532,768.53	3.27%	123,724,021.36	5.37%	130,369,324.80
d. Other Revenue Limit (Form RL, line 24 minus lines 5c and 22, plus lines 21 and 29)		(549,442.48)	381.39%	(2,547,694.00)	5.37%	(2,789,903.00)
e. Plus: Other Adjustments (e.g., basic aid, charter schools, prior year adjustments)		(578,604.00)	2.50%	(593,069.00)	2.50%	(607,395.00)
f. Revenue Limit Transfers (Objects 3091 and 3097)		(2,426,188.00)	2.51%	(2,487,000.00)	2.50%	(2,549,175.00)
g. Total (Sum line A1c thru line A1f) (Must equal line A1)		112,978,554.05	3.52%	117,996,258.36	5.45%	124,422,351.30
2. Federal Revenues	3100-8299	96,000.00	0.00%	96,000.00	0.00%	96,000.00
3. Other State Revenues	3300-8599	10,642,283.00	2.70%	10,929,624.00	2.80%	11,235,653.00
4. Other Local Revenues	3600-8799	954,128.00	1.00%	963,570.00	1.00%	973,300.00
5. Other Financing Sources	8910-8999	(6,737,911.90)	0.92%	(6,800,000.00)	0.00%	(6,300,000.00)
6. Total (Sum lines A1g thru A5)		118,933,034.05	3.58%	123,185,552.36	5.47%	129,927,304.30
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				67,372,734.00		69,974,659.00
b. Step & Column Adjustment				1,319,000.00		1,389,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				782,925.00		782,925.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,372,734.00	3.36%	69,974,659.00	3.32%	72,946,384.00
2. Classified Salaries						
a. Base Salaries				15,389,202.00		16,418,202.00
b. Step & Column Adjustment				429,000.00		440,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				100,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,889,202.00	3.33%	16,418,202.00	3.29%	16,958,702.00
3. Employee Benefits	3000-3999	23,432,754.42	7.27%	25,156,792.00	6.34%	26,857,168.00
4. Books and Supplies	4000-4999	2,984,179.00	0.53%	3,000,000.00	23.33%	4,000,000.00
5. Services, Other Operating Expenses	5000-5999	7,590,385.00	0.13%	7,500,000.00	9.21%	8,300,000.00
6. Capital Outlay	6000-6999	730,424.00	9.53%	300,000.00	50.00%	1,200,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	2,315,599.00	11.16%	2,574,985.00	-65.32%	387,447.00
8. Direct Support/Indirect Costs	7300-7399	(1,523,839.00)	0.00%	(1,523,839.00)	0.00%	(1,523,839.00)
9. Other Financing Uses	7610-7699	762,654.00	4.90%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		119,554,092.42	4.37%	124,779,899.00	4.28%	130,126,362.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(621,058.37)		(1,594,346.64)		(199,057.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		9,398,664.00		8,777,605.63		7,183,259.49
2. Ending Fund Balance (Sum lines C and D1)		8,777,605.63		7,183,259.49		6,984,202.29

Description	Object Codes	2004/05 Budget (Forms 01, 17) (A)	% Change (Cois. C-A/A) (B)	2005/06 Projection (C)	% Change (Cois. E-C/C) (D)	2006/07 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	4,900,000.00		5,100,000.00		5,300,000.00
b. Undesignated/Unappropriated Amount	9790	1,654,604.58		2,083,259.49		1,684,202.29
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2. Current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum of lines E1 thru E2b)						
		6,554,604.58		7,183,259.49		6,984,202.29

**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 Instruction Manual.

**2004-05**

Enrollment @ 2.5% growth. ADA projected @ 23,559

Funded COLA @ 2.41% with a deficit factor of 2.14%

Lottery revenue @ \$123 per prior year ADA. Continue CSR for grades K-3 at \$928 per student for full day. State programs budgeted with a 2.41% COLA

Contributions to restricted programs \$1,337,911. Transfer to RMA based on 3.0% of entire budget \$4,900,000.

Step & Column increase estimated at 2.7% of salary, 7.0% increase in H&W, 15 new teacher 3 for growth. First SERP payment in the amount of \$506,010.

**2005-06**

Enrollment @ 2.5% growth. ADA projected @ 24,351

Funded COLA @ 2.7% with a deficit factor of 2.14%

Lottery revenue @ \$123 per prior year ADA. Continue CSR for grades K-3 at \$953 per student for full day. State programs budgeted with 2.7% COLA

Contributions to restricted programs \$6,300,000. Transfer to RMA 3.0% of entire budget

Step & Column increase estimated at 2.7% of salary, 10.0% increase in H&W, 15 new teachers and 4 new classified positions for growth. 2nd SERP payment in the amount of \$506,010.

**2006-07**

Enrollment @ 2.5% growth. ADA projected @ 24,960

Funded COLA @ 2.3% with a deficit factor of 2.14%. Lottery revenue \$123 per prior year ADA. State programs budgeted with 2.3% COLA

Continue CSR for grades K-3 at \$980 per student for full day.

Contributions to restricted programs \$6,300,000. Transfer to RMA 3.0% of entire budget

Step & Column increase estimated at 2.7% of salary, 10.0% increase in H&W, 15 new teachers and 4 new classified positions for growth. 3rd SERP payment in the amount of \$506,010

Description	Object Codes	2004/05 Budget (Forms 01, 17) (A)	% Change (Cols. C-A/A) (B)	2005/06 Projection (C)	% Change (Cols. B-C/C) (D)	2006/07 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	3010-3099	2,426,188.00	3.04%	2,500,000.00	0.00%	2,500,000.00
2. Federal Revenues	3100-8299	14,847,317.00	-6.72%	13,850,000.00	0.00%	13,350,000.00
3. Other State Revenues	3300-8599	9,597,626.00	-4.72%	9,145,000.00	2.30%	9,401,000.00
4. Other Local Revenues	3600-8799	9,662,093.00	2.70%	9,923,000.00	2.30%	10,200,800.00
5. Other Financing Sources	3910-3999	6,737,911.00	0.92%	6,800,000.00	0.00%	6,800,000.00
6. Total (Sum lines A1 thru A5)		43,271,135.00	-2.43%	42,218,000.00	1.26%	42,751,300.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				12,382,116.00		12,716,433.00
b. Step & Column Adjustment				334,317.00		343,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,382,116.00	2.70%	12,716,433.00	2.70%	13,059,777.00
2. Classified Salaries						
a. Base Salaries				9,009,324.00		9,252,576.00
b. Step & Column Adjustment				243,252.00		249,320.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,009,324.00	2.70%	9,252,576.00	2.70%	9,502,396.00
3. Employee Benefits	3000-3999	5,970,175.00	10.04%	6,569,376.00	5.23%	6,978,400.00
4. Books and Supplies	4000-4999	7,902,603.00	-7.63%	7,300,000.00	-4.11%	7,000,000.00
5. Services, Other Operating Expenses	5000-5999	3,600,117.00	-16.67%	3,000,000.00	-15.91%	2,322,737.00
6. Capital Outlay	6000-6999	915,918.00	-45.41%	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	1,624,677.00	0.02%	1,625,000.00	0.00%	1,625,000.00
8. Direct Support/Indirect Costs	7300-7399	1,277,276.00	0.00%	1,277,276.00	0.00%	1,277,276.00
9. Other Financing Uses	7610-7699	360,000.00	1.74%	375,000.00	1.71%	390,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,542,206.00	-0.98%	43,115,661.00	0.56%	43,355,586.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(271,071.00)		(897,661.00)		(603,786.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,228,518.00		1,957,447.00		1,359,786.00
2. Ending Fund Balance (Sum lines C and D1)		1,957,447.00		1,059,786.00		456,000.00

Description	Object Codes	2004/05 Budget (Forms 01, 17) (A)	% Change (Col. C-A/A) (B)	2005/06 Projection (C)	% Change (Col. E-C/C) (D)	2006/07 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay						
a. Designated for Economic Uncertainties						
b. Undesignated/Unappropriated Amount						
3. Total Available Reserves (Sum of lines E1 thru E2b)						
<b>F. ASSUMPTIONS</b>						
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 instruction Manual.						
2004-05						
State categorical programs: 2.41% COLA						
Federal categorical programs: 0.0% COLA						
Eliminated TAP, ILUSP & Principal Training AB75 funds						
2.7% Step & Column, 10.0% increase in H&W						
2005-06						
State categorical programs: 2.7% COLA, reduced by carryover by 50%						
Federal categorical programs: 0.0% COLA, reduced by carryover by 75%						
2.7% Step & Column, 10.0% increase in H&W						
2006-07						
State categorical programs: 2.8% COLA						
Federal categorical programs: 0.0% COLA						
2.7% Step & Column, 10.0% increase in H&W						