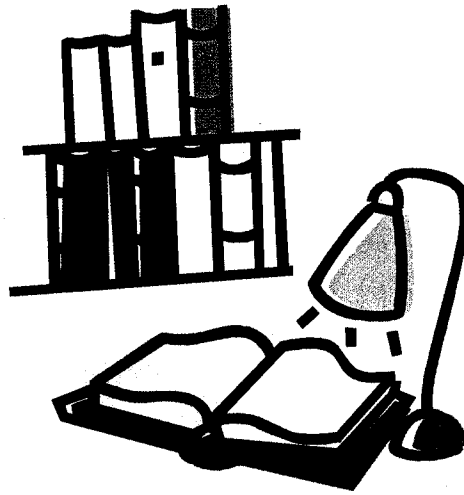


COLTON JOINT UNIFIED SCHOOL DISTRICT  
1212 Valencia Drive, Colton, California 92324-1798



ADOPTED BUDGET  
2006-2007



**Board of Education**

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

**District Administration**

Mr. Dennis D. Byas	Superintendent
Mr. Casey Cridelich	Asst Superintendent, Business
Mr. James Downs	Asst Superintendent, Human Resources
Ms. Angelia Wyles	Asst Superintendent, Curriculum

Presented to Governing Board June 15, 2006



**ANNUAL BUDGET REPORT:**  
July 1, 2006 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Drive Colton, CA  
Date: June 09, 2006

Place: 851 S. Mt Vernon Ave. Colton, CA  
Date: June 15, 2006  
Time: 7:00 P.M.

Adoption Date: June 15, 2006

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

Contact person for additional information on the budget reports:

Name: Sosan Schaller

Telephone: (909) 580-6605

Title: Director, Fiscal Services

E-mail: \_\_\_\_\_

**Criteria and Standards Review Summary**

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

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

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

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

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ <u>8,476,553.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>8,476,553.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>0.00</u>

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

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

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

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

Date of Meeting: Jun 15, 2006

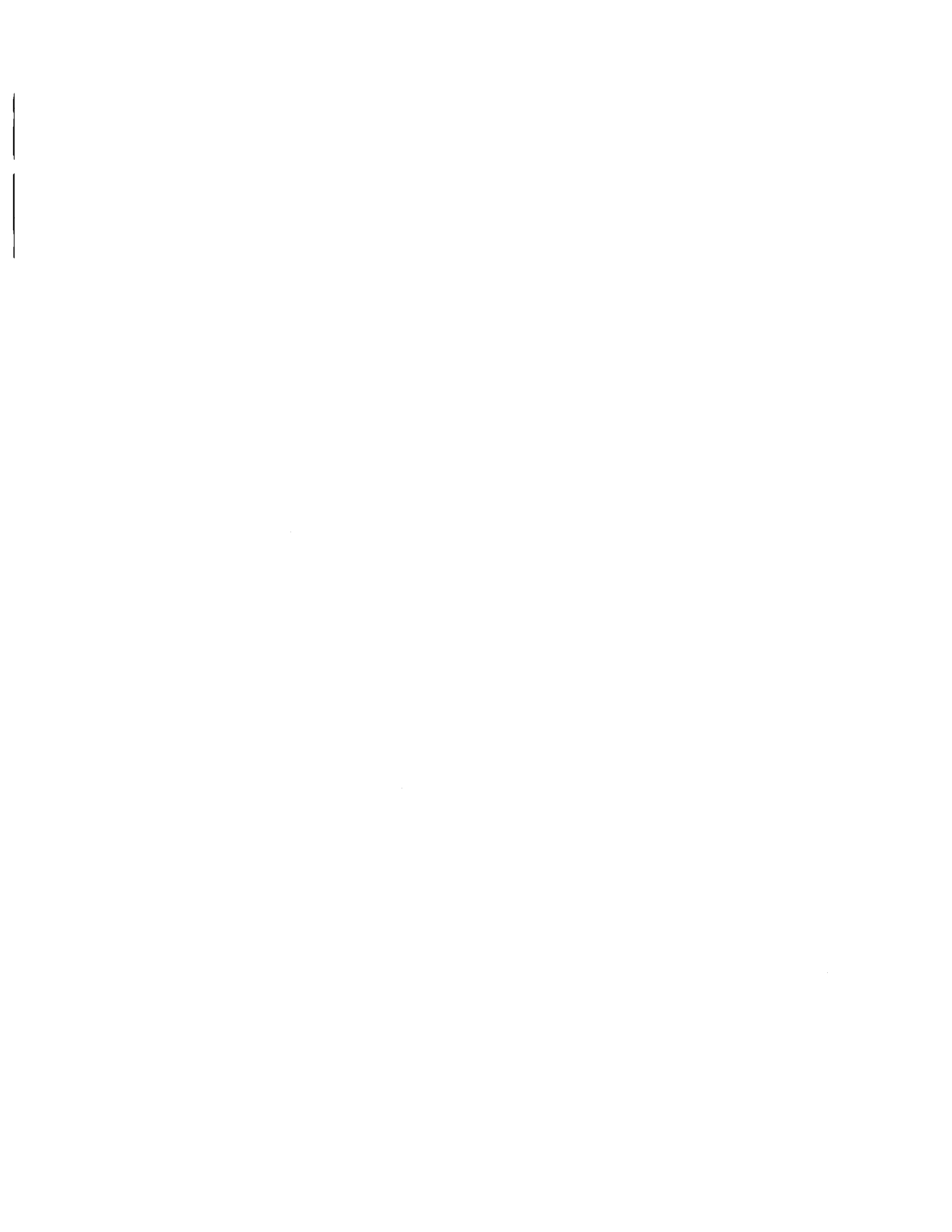
For additional information on this certification, please contact:

Name: Sosan Schaller

Title: Director, Fiscal Services

Telephone: (909) 580-5000 ext 6611

E-mail: \_\_\_\_\_





Description	2005/06 Estimated Actuals			2006/07 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			16,686.73	16,650.00	16,650.00	16,650.00
a. Kindergarten	1,687.10	1,687.10				
b. Grades One through Three	5,473.97	5,473.97				
c. Grades Four through Six	5,799.50	5,799.50				
d. Grades Seven and Eight	3,668.00	3,668.00				
e. Opportunity Schools and Full-day Opportunity Classes	37.26	37.26				
f. Home and Hospital	5.77	5.77				
g. Community Day School	15.13	15.13				
2. Special Education						
a. Special Day Class	260.39	260.39	260.39	261.00	261.00	261.00
b. Skilled Nursing Facility - E.C. 56836.16						
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)	6.34	6.34	6.34	7.00	7.00	7.00
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16	4.29	4.29	4.29	4.00	4.00	4.00
3. TOTAL, ELEMENTARY	16,957.75	16,957.75	16,957.75	16,922.00	16,922.00	16,922.00
<b>HIGH SCHOOL</b>						
4. General Education			5,855.54	5,876.00	5,876.00	5,876.00
a. Grades Nine through Twelve	5,557.33	5,557.33				
b. Continuation Education	240.50	240.50				
c. Opportunity Schools and Full-day Opportunity Classes	48.70	48.70				
d. Home and Hospital	9.01	9.01				
e. Community Day School						
5. Special Education						
a. Special Day Class	208.66	208.66	208.66	210.00	210.00	210.00
b. Skilled Nursing Facility - E.C. 56836.16						
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)	15.67	15.67	15.67	16.00	16.00	16.00
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16	16.91	16.91	16.91	17.00	17.00	17.00
6. TOTAL, HIGH SCHOOL	6,096.78	6,096.78	6,096.78	6,119.00	6,119.00	6,119.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools						
a. Elementary	4.07	4.29	4.29	4.00	4.00	4.00
b. High School	10.58	10.58	10.58	11.00	11.00	11.00
8. Special Education						
a. Special Day Class - Elementary	35.18	35.99	35.99	36.00	36.00	36.00
b. Special Day Class - High School	19.12	19.12	19.12	19.00	19.00	19.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	68.95	69.98	69.98	70.00	70.00	70.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	23,123.48	23,124.51	23,124.51	23,111.00	23,111.00	23,111.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	457.68	476.04	476.04	476.00	476.00	476.00

Description	2005/06 Estimated Actuals			2006/07 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	0.04	0.04	0.04	0.04	0.04	0.04
14. Adults Enrolled, State Apportioned	83.49	83.49	83.49	83.00	83.00	83.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	21.47	21.47	21.47	21.00	21.00	21.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	105.00	105.00	105.00	104.04	104.04	104.04
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,686.16	23,705.55	23,705.55	23,691.04	23,691.04	23,691.04
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	155,320.00	155,320.00	155,320.00	160,000.00	160,000.00	160,000.00
20. HIGH SCHOOL	262,975.00	262,975.00	262,975.00	280,708.00	280,708.00	280,708.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	418,295.00	418,295.00	418,295.00	440,708.00	440,708.00	440,708.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	30.20	30.20	30.20	33.00	33.00	33.00
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charters ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)						
b. All Other Block Grant Funded Charters						
25. Charters ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2005/06 Estimated Actuals	2006/07 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	4,964.09	5,175.09
2. Inflation Increase	0041	211.00	308.00
3. All Other Adjustments	0042, 0525		45.88
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,175.09	5,528.97
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,175.09	5,528.97
b. Revenue Limit ADA	0033	23,124.51	23,111.00
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	119,671,420.46	127,780,025.67
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	421,023.00	435,988.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	120,092,443.46	128,216,013.67
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(a)(4))	0281	0.99108	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	119,021,218.86	128,216,013.67
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	478,677.67	93,518.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	833,803.00	883,002.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(355,125.33)	(789,484.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	118,666,093.53	127,426,529.67

Description	Principal Appt. Software Data ID	2005/06 Estimated Actuals	2006/07 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0117	8,525,075.00	8,794,295.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,525,075.00	8,794,295.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	110,141,018.53	118,632,234.67
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	346,206.00	373,327.00
33. Core Academic Program	9001	886,495.00	859,295.00
34. California High School Exit Exam	9002	116,501.47	898,179.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	78,355.00	86,615.00
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	735,145.47	1,470,762.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011)	---	110,876,164.00	120,102,996.67
43. Less: Actual Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	110,876,164.00	120,102,996.67

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	84,315,975.00	301	0.00	303	84,315,975.00	305	377,292.00		307	83,938,683.00	309
2000 - Classified Salaries	27,487,204.00	311	10,000.00	313	27,477,204.00	315	2,794,968.00		317	24,682,236.00	319
3000 - Employee Benefits (Excluding 3800)	34,094,989.00	321	2,612,256.00	323	31,482,733.00	325	982,459.00		327	30,500,274.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,704,833.00	331	567.00	333	7,704,266.00	335	3,545,749.00		337	4,158,517.00	339
5000 - Services... & (7300) Direct Support	13,318,041.00	341	209,100.00	343	13,108,941.00	345	2,638,702.00		347	10,470,239.00	349
<b>TOTAL</b>					<b>164,089,119.00</b>	<b>365</b>			<b>TOTAL</b>	<b>153,749,949.00</b>	<b>369</b>

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)			
7. Unemployment Insurance for Teachers & Instruct. Aides		3401 & 3402	385
8. Workers' Compensation Insurance for Teachers and Instruct. Aides		3501 & 3502	390
9. Other Benefits (E.C. 22310)		3601 & 3602	392
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)		3901 & 3902	393
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2			395
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a			
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			59.70%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

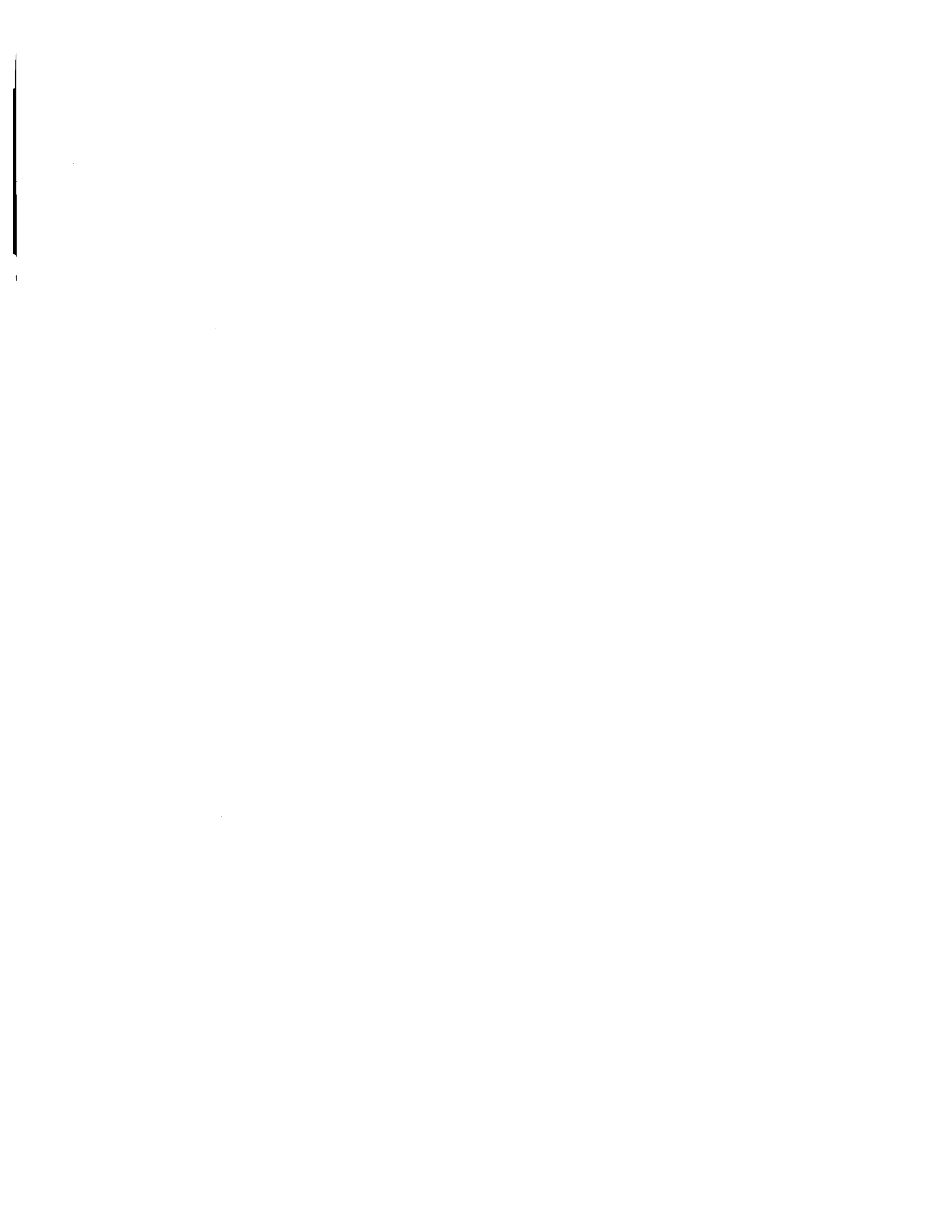
**PART III: DEFICIENCY AMOUNT**

A deficiency amount (line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 14)	59.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education (Part I, EDP 369)	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00



# **01 GENERAL FUND**





## **Colton Joint Unified School District 2006-2007 Adopted Budget Assumptions**

### **Purpose:**

The purpose of these budget assumptions is to provide the District a foundation for the 2006-2007 Adopted Budget. The predominant influence in the following assumption is the Governor's Proposed Budget for the State of California. Other assumptions are based upon District contracts with associations, prior year trends, and external sources and conditions.

### **General Assumptions:**

1. **Enrollment** – 2006-2007 enrollment projections for the purpose of calculating state Revenue Limit funding assumes no growth in the Average Daily Attendance (ADA) over 2005-06. A 0.15% decrease in enrollment is projected for 2007-08 and 0.38% increase in 2008-09 years as a result of high school number three.
2. **Staffing** - Staffing formula is based on the District's contract with the Association of Colton Educators (ACE).

### **Revenues:**

Revenue assumptions are based on the most recent information available. At this time the state's budget adoption is pending action of legislature and the Governor's signature.

1. **Revenue Limit** - District Revenue Limit is based on a 5.92% Cost of Living Allowance (COLA), zero deficit, and Equalization Aid of \$45.88 per ADA. Revenue Limit ADA is budgeted at 23,111
2. **Federal & State Grants & Entitlements** – Categorical programs are budgeted with no COLA increase. Carryovers and restricted ending balances will be budgeted after the Unaudited Actual Report is finalized.
3. **Special Education** – The District is budgeting based on 2004-2005 2<sup>nd</sup> period attendance (P2) reporting with no increase in special education enrollment.
4. **Lottery** – Base lottery funding (unrestricted) and Proposition 20 funding (restricted) is projected at \$123 and \$25 per unit of attendance based on 2005-2006 projected annual ADA of 23,607 times 1.044 factor for actual attendance.

### **Expenditures:**

The District is in the process of negotiating contract with ACE for 2005-2006. The District tentative agreement with the California School Employees Association (CSEA) and is pending board's approval on 6/15/06 regular board meeting.

1. **Salaries** – Step increases are reflected for certificated, classified, and administrative employees who qualify for movement based upon longevity with the District. Column increases are budgeted based on prior year trends for

certificated employees completing the required number of units. 2006-07 budget includes \$2.90 million for cost of step and column jump for all employees. Vacant certificated positions are budgeted at range V, step 6.

2. **Benefits** – Employee health benefits are negotiable. Health benefit premiums are budgeted based on actual known rate increases. Premiums increases as follows: Blue Shield 6%, Kaiser Classified 5.98%, Kaiser Certificated/Management 8.42%, Delta Dental 5.1%, and Safeguard 3%. Multi-year budget projections assume a 7% increase to health premiums in each year. The following rates reflect estimated 2006-2007 employer rates for statutory benefits, which includes 2.5% cost set aside to fund retiree health and welfare benefits. The District must comply with new accounting standard (\*GASB 45-Reporting by Employers for Other Post Employment Benefits).

STRS	8.25%
PERS	
& PERS Reduction	12.44%
FICA	6.20%
Medicare	1.45%
Workers Comp	1.70%
Unemployment	0.05%
*Retiree Benefits	2.50%

3. **Supplies, Services, and Other Expenditures** – Expenditures in supplies and services category are budgeted with 3.2% increase to account for the projected California Consumer Price Index (CPI) in 2006-07. CPI is projected at 2.6% and 2.5% in future years respectively. Utilities budget is increased by 10% over prior year to account for the rising cost in gasoline. A 3% transfer to Routine Restricted Maintenance Account is budgeted. The District’s 2006-07 budget allows for \$1.5 million transfer to Special Reserve funds for capital outlay and other purchases for future new school sites.

**Reserves:**

1. **Economic Uncertainties** – Board Policy 3460 requires 5% of total expenditures to be set aside for the purpose of economic uncertainties.
2. **Legally Restricted Balances** – Categorical program ending balances will be made available after the Unaudited Actual Report is finalized. These amounts will be reflected in the supply expenditure category, object 4310 (Instructional Supply) account for site administrators and program directors to plan accordingly.
3. **Other Designations** – Include reserves set aside for District’s revolving cash, warehouse and transportation inventory, and school site carryovers not exceeding 10%. Mandated Cost Incentive of \$443,894 is set aside to be returned to revenue generating sites.
4. **Undesignated** – Ending balance in excess of all other contingencies.

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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	117,573,462.31	2,661,579.69	120,235,042.00	126,907,368.00	2,872,926.00	129,780,294.00	7.9%
2) Federal Revenue		8100-8299	236,428.30	13,331,188.19	13,567,616.49	408,000.00	12,340,501.00	12,748,501.00	-6.0%
3) Other State Revenue		8300-8599	10,894,163.75	11,347,246.24	22,241,409.99	11,016,250.00	12,616,670.00	23,632,920.00	6.3%
4) Other Local Revenue		8600-8799	1,173,412.38	9,739,491.74	10,912,904.12	1,172,509.00	10,270,396.00	11,442,905.00	4.9%
5) TOTAL, REVENUES			129,877,466.74	37,079,505.86	166,956,972.60	139,504,127.00	38,100,493.00	177,604,620.00	6.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	68,666,868.27	13,634,091.16	82,300,959.43	69,801,670.00	14,514,305.00	84,315,975.00	2.4%
2) Classified Salaries		2000-2999	16,667,466.38	9,685,637.28	26,353,103.66	17,478,665.00	10,008,539.00	27,487,204.00	4.3%
3) Employee Benefits		3000-3999	24,890,638.14	6,759,638.63	31,650,276.77	27,203,315.00	7,664,514.00	34,867,829.00	10.2%
4) Books and Supplies		4000-4999	2,342,549.70	5,809,687.60	8,152,237.30	2,729,822.00	4,975,011.00	7,704,833.00	-5.5%
5) Services and Other Operating Expenditures		5000-5999	8,972,915.66	3,963,363.58	12,936,279.24	9,666,530.00	4,255,469.00	13,921,999.00	7.6%
6) Capital Outlay		6000-6999	203,566.89	380,015.87	583,582.76	260,310.00	604,770.00	865,080.00	48.2%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	812,080.00	1,679,733.61	2,491,813.61	946,675.00	1,761,168.00	2,707,843.00	8.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(2,242,464.00)	1,568,934.00	(653,530.00)	(2,022,509.00)	1,418,551.00	(603,958.00)	-7.6%
9) TOTAL, EXPENDITURES			120,313,621.04	43,501,101.73	163,814,722.77	126,064,478.00	45,202,327.00	171,266,805.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			9,563,845.70	(6,421,595.87)	3,142,249.83	13,439,649.00	(7,101,834.00)	6,337,815.00	101.7%
<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	1,205,836.00	978,961.29	2,184,797.29	1,708,656.00	985,000.00	2,693,656.00	23.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,891,782.90)	6,891,782.90	0.00	(8,086,834.00)	8,086,834.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,097,818.90)	5,912,821.61	(2,184,997.29)	(9,795,490.00)	7,101,834.00	(2,693,656.00)	23.3%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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>			1,466,226.80	(508,774.28)	957,452.54	3,644,159.00	0.00	3,644,159.00	280.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,337,219.48	2,650,008.33	10,987,227.81	16,759,087.28	2,141,234.07	18,900,321.35	72.0%
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)			8,337,219.48	2,650,008.33	10,987,227.81	16,759,087.28	2,141,234.07	18,900,321.35	72.0%
d) Other Restatements		9795	6,955,641.00	0.00	6,955,641.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,292,860.48	2,650,008.33	17,942,868.81	16,759,087.28	2,141,234.07	18,900,321.35	5.3%
2) Ending Balance, June 30 (E + F1e)			16,759,087.28	2,141,234.07	18,900,321.35	20,403,246.28	2,141,234.07	22,544,480.35	19.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	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	8,300,000.00	0.00	8,300,000.00	8,700,000.00	0.00	8,700,000.00	4.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,858,656.00	2,141,234.07	3,999,890.07	8,505,939.00	2,141,234.07	10,647,173.07	166.2%
Settlement CSEA	0000	9780				1,184,491.00		1,184,491.00	
Settlement ACE (2006-07 Anticipated)	0000	9780				4,995,186.00		4,995,186.00	
Settlement Mgmt (2006-07 Anticipated)	0000	9780				733,600.00		733,600.00	
Mandated Cost Incentives	0000	9780				443,894.00		443,894.00	
Lottery	1100	9780				1,148,768.00		1,148,768.00	
Mandated Cost Incentives	0000	9780	443,894.00						
Lottery	1100	9780	1,414,762.00						
Certificated Staff Performance Incentive	6268	9780		19,786.07					
English Language Learners	6286	9780		163,081.00					
Instructional Mts Realignment	7156	9780		566,710.00					
Instructional Mts-Williams Case	7158	9780		637,926.00					
Peer Assistance & Review	7271	9780		40,863.00					
Staff Development Math & Reading	7294	9780		440,564.00					
Staff Development Principal's Training	7325	9780		77,300.00					
9002 AB466 Site Reimbursements	9010	9780		178,204.00					
9003 Intern Reimbursements	9010	9780		16,800.00					
c) Undesignated Amount		9790	6,400,431.28	0.00	6,400,431.28				
d) Unappropriated Amount		9790				2,997,307.28	0.00	2,997,307.28	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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	22,056,587.28	2,141,234.07	24,197,821.35				
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	50,000.00	0.00	50,000.00				
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	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,500,000.00	0.00	1,500,000.00				
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			23,759,087.28	2,141,234.07	25,900,321.35				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	7,000,000.00	0.00	7,000,000.00				
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			7,000,000.00	0.00	7,000,000.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,759,087.28	2,141,234.07	18,900,321.35				

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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	110,876,164.00	0.00	110,876,164.00	120,102,997.00	0.00	120,102,997.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	120,000.00	0.00	120,000.00	200,000.00	0.00	200,000.00	66.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	140,289.00	0.00	140,289.00	1,000.00	0.00	1,000.00	-99.3%
County & District Taxes									
Secured Roll Taxes		8041	6,519,249.00	0.00	6,519,249.00	6,793,295.00	0.00	6,793,295.00	4.2%
Unsecured Roll Taxes		8042	439,563.00	0.00	439,563.00	670,000.00	0.00	670,000.00	52.4%
Prior Years' Taxes		8043	153,930.00	0.00	153,930.00	200,000.00	0.00	200,000.00	29.9%
Supplemental Taxes		8044	1,127,833.00	0.00	1,127,833.00	900,000.00	0.00	900,000.00	-20.2%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	24,211.00	0.00	24,211.00	30,000.00	0.00	30,000.00	23.9%
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>119,401,239.00</b>	<b>0.00</b>	<b>119,401,239.00</b>	<b>128,897,292.00</b>	<b>0.00</b>	<b>128,897,292.00</b>	<b>8.0%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,661,579.69)		(2,661,579.69)	(2,872,926.00)		(2,872,926.00)	7.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		152,438.00	152,438.00		174,749.00	174,749.00	14.8%
Special Education ADA Transfer	6500	8091		2,509,141.69	2,509,141.69		2,698,177.00	2,698,177.00	7.5%
ROC/P Apprentice Hours Transfer	6350	8091		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		8092	833,803.00	0.00	833,803.00	883,002.00	0.00	883,002.00	5.9%
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>117,573,462.31</b>	<b>2,661,579.69</b>	<b>120,235,042.00</b>	<b>126,907,368.00</b>	<b>2,872,926.00</b>	<b>129,780,294.00</b>	<b>7.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,496,895.00	3,496,895.00	0.00	3,512,286.00	3,512,286.00	0.4%
Special Education Discretionary Grants		8182	0.00	222,642.00	222,642.00	0.00	222,160.00	222,160.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		9,194,342.50	9,194,342.50		8,189,471.00	8,189,471.00	-10.9%
Vocational and Applied Technology Education	3500-3699	8290		196,530.00	196,530.00		192,813.00	192,813.00	-1.9%
Safe and Drug Free Schools	3700-3799	8290		148,771.00	148,771.00		148,771.00	148,771.00	0.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	236,428.30	72,007.69	308,435.99	408,000.00	75,000.00	483,000.00	56.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>236,428.30</b>	<b>13,331,188.19</b>	<b>13,567,616.49</b>	<b>408,000.00</b>	<b>12,340,501.00</b>	<b>12,748,501.00</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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		1,443,741.00	1,443,741.00		1,505,000.00	1,505,000.00	4.2%
Prior Years	6350-6360	8319		9,691.00	9,691.00		2.00	2.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		192,034.00	192,034.00		201,982.00	201,982.00	5.2%
Home-to-School Transportation	7230-7235	8311		557,626.00	557,626.00		587,738.00	587,738.00	5.4%
School Improvement Program	7260-7265	8311		283,627.15	283,627.15		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		1,734,773.07	1,734,773.07		1,921,950.00	1,921,950.00	10.8%
Spec. Ed. Transportation	7240	8311		405,598.00	405,598.00		430,038.00	430,038.00	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 Years	All Other	8319	0.00	(8.00)	(8.00)	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	7,395,521.00	0.00	7,395,521.00	7,826,432.00	0.00	7,826,432.00	5.8%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	443,894.00	0.00	443,894.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	2,878,551.00	516,663.00	3,395,214.00	3,047,918.00	619,495.00	3,667,413.00	8.0%
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	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,399,907.00	1,399,907.00		1,304,850.00	1,304,850.00	-6.8%
Staff Development	7292, 7294, 7295, 7305, 7315	8590		586,250.00	586,250.00		871,250.00	871,250.00	48.6%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		26,740.53	26,740.53		35,002.00	35,002.00	30.9%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		97,169.00	97,169.00		102,416.00	102,416.00	5.4%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		402,165.78	402,165.78		601,140.00	601,140.00	49.5%
Targeted Instructional Improvement Block Grant	7394	8590		1,172,039.00	1,172,039.00		1,372,768.00	1,372,768.00	17.1%
School and Library Improvement Block Grant	7395	8590		1,394,658.00	1,394,658.00		1,837,459.00	1,837,459.00	31.7%
All Other State Revenue	All Other	8590	176,197.75	1,124,573.71	1,300,771.46	141,900.00	1,225,580.00	1,367,480.00	5.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,894,163.75</b>	<b>11,347,246.24</b>	<b>22,241,409.99</b>	<b>11,016,250.00</b>	<b>12,816,670.00</b>	<b>23,632,920.00</b>	<b>6.3%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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	10,170.29	10,170.29	0.00	10,000.00	10,000.00	-1.7%
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	15,000.00	0.00	15,000.00	10,000.00	0.00	10,000.00	-33.3%
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	64,138.50	0.00	64,138.50	45,000.00	0.00	45,000.00	-29.8%
Interest		8660	805,340.58	0.00	805,340.58	918,500.00	0.00	918,500.00	14.1%
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	80,913.73	80,913.73	0.00	189,060.00	189,060.00	133.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	286,933.30	84,189.38	373,122.68	199,009.00	22,694.00	221,703.00	-40.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		9,564,218.34	9,564,218.34		10,048,642.00	10,048,642.00	5.1%
From JPAs	6500	8793		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	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	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>1,173,412.38</b>	<b>9,739,491.74</b>	<b>10,912,904.12</b>	<b>1,172,509.00</b>	<b>10,270,396.00</b>	<b>11,442,905.00</b>	<b>4.9%</b>
<b>TOTAL, REVENUES</b>			<b>129,877,466.74</b>	<b>37,079,505.86</b>	<b>166,956,972.60</b>	<b>139,504,127.00</b>	<b>38,100,493.00</b>	<b>177,604,620.00</b>	<b>6.4%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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	59,109,425.46	9,251,637.86	68,361,063.32	60,024,705.00	9,677,605.00	69,702,310.00	2.0%
Certificated Pupil Support Salaries		1200	3,199,487.04	1,861,838.71	5,061,325.75	3,312,403.00	2,049,203.00	5,361,606.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,962,486.65	651,530.59	6,614,017.24	6,090,926.00	702,283.00	6,793,209.00	2.7%
Other Certificated Salaries		1900	395,469.12	1,869,084.00	2,264,553.12	373,636.00	2,085,214.00	2,458,850.00	8.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>68,666,868.27</b>	<b>13,634,091.16</b>	<b>82,300,959.43</b>	<b>69,801,670.00</b>	<b>14,514,305.00</b>	<b>84,315,975.00</b>	<b>2.4%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	689,989.68	3,639,647.92	4,329,637.60	718,344.00	3,813,571.00	4,531,915.00	4.7%
Classified Support Salaries		2200	7,654,935.79	4,262,562.44	11,917,498.23	8,256,208.00	4,375,199.00	12,631,397.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	1,735,822.59	523,356.49	2,259,179.08	1,962,850.00	454,522.00	2,417,372.00	7.0%
Clerical, Technical and Office Salaries		2400	6,393,316.06	1,162,115.89	7,555,431.95	6,318,240.00	1,270,813.00	7,589,053.00	0.4%
Other Classified Salaries		2900	193,402.26	97,954.54	291,356.80	223,023.00	94,444.00	317,467.00	9.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,667,466.38</b>	<b>9,685,637.28</b>	<b>26,353,103.66</b>	<b>17,478,665.00</b>	<b>10,008,539.00</b>	<b>27,487,204.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,716,597.17	1,112,826.52	6,829,423.69	5,730,400.00	1,149,852.00	6,880,252.00	0.7%
PERS		3201-3202	1,531,637.34	825,112.62	2,356,749.96	1,529,720.00	846,352.00	2,376,072.00	0.8%
OASDI/Medicare/Alternative		3301-3302	2,150,726.44	861,021.25	3,011,747.69	2,258,089.00	940,250.00	3,198,339.00	6.2%
Health and Welfare Benefits		3401-3402	12,599,706.97	3,299,112.22	15,898,819.19	12,927,535.00	3,580,882.00	16,508,417.00	3.8%
Unemployment Insurance		3501-3502	380,184.59	100,689.77	480,874.36	70,366.00	35,317.00	105,683.00	-78.0%
Workers' Compensation		3601-3602	1,445,714.42	379,027.24	1,824,741.66	1,501,754.00	404,867.00	1,906,641.00	4.5%
Retiree Benefits		3701-3702	0.00	0.00	0.00	2,082,830.00	527,586.00	2,610,416.00	New
PERS Reduction		3801-3802	556,902.21	181,849.01	738,751.22	593,452.00	179,388.00	772,840.00	4.6%
Other Employee Benefits		3901-3902	509,169.00	0.00	509,169.00	509,169.00	0.00	509,169.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,890,638.14</b>	<b>6,759,638.63</b>	<b>31,650,276.77</b>	<b>27,203,315.00</b>	<b>7,664,514.00</b>	<b>34,867,829.00</b>	<b>10.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	10,278.00	1,257,282.82	1,267,560.82	18,390.00	1,162,343.00	1,180,733.00	-6.8%
Books and Other Reference Materials		4200	13,682.86	577,251.37	590,934.23	27,321.00	254,052.00	281,373.00	-52.4%
Materials and Supplies		4300	1,984,927.02	3,228,698.06	5,213,625.08	2,006,991.00	3,303,601.00	5,310,592.00	1.9%
Noncapitalized Equipment		4400	333,681.82	746,455.35	1,080,117.17	677,120.00	255,015.00	932,135.00	-13.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,342,549.70</b>	<b>5,809,687.60</b>	<b>8,152,237.30</b>	<b>2,729,822.00</b>	<b>4,975,011.00</b>	<b>7,704,833.00</b>	<b>-5.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Travel and Conferences		5200	108,082.11	474,623.70	582,705.81	164,052.00	362,274.00	526,326.00	-9.7%
Dues and Memberships		5300	26,529.94	89,543.89	96,073.63	35,380.00	3,100.00	38,480.00	-59.9%
Insurance		5400 - 5450	728,578.00	77,843.00	806,221.00	825,000.00	90,000.00	915,000.00	13.5%
Operations and Housekeeping Services		5500	4,083,037.24	34,700.00	4,117,737.24	4,385,496.00	33,185.00	4,418,681.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	719,177.41	747,849.58	1,467,026.99	919,776.00	804,209.00	1,723,985.00	17.5%
Transfers of Direct Costs		5710	570,268.23	(570,268.23)	0.00	680,891.00	(680,891.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,418.51	(51,568.11)	(48,149.60)	(14,900.00)	(59,885.00)	(74,785.00)	55.3%
Professional/Consulting Services and Operating Expenditures		5800	1,705,113.57	3,151,085.38	4,856,198.95	1,582,378.00	3,678,972.00	5,241,350.00	7.9%
Communications		5900	1,028,710.85	29,754.57	1,058,465.22	1,108,457.00	24,505.00	1,132,962.00	7.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,972,915.66</b>	<b>3,963,363.58</b>	<b>12,936,279.24</b>	<b>9,666,530.00</b>	<b>4,255,469.00</b>	<b>13,921,999.00</b>	<b>7.6%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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>									
Land		6100	86,178.37	0.00	86,178.37	14,586.00	0.00	14,586.00	-78.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,379.70	45,837.78	55,217.48	199,224.00	8,000.00	207,224.00	275.3%
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	128,008.82	334,178.09	462,186.91	46,500.00	596,770.00	643,270.00	39.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>203,566.89</b>	<b>380,015.87</b>	<b>583,582.76</b>	<b>260,310.00</b>	<b>604,770.00</b>	<b>865,080.00</b>	<b>48.2%</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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
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	216,826.41	216,826.41	0.00	245,000.00	245,000.00	13.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts		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	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		1,453,432.00	1,453,432.00		1,505,002.00	1,505,002.00	3.5%
Other Transfers of Apportionments	All Other	7221-7223	65,074.00	9,475.20	74,549.20	58,807.00	11,166.00	69,973.00	-8.1%
Transfers to Charter Schools in Lieu of Property Taxes		7280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	257,968.00	0.00	257,968.00	378,209.00	0.00	378,209.00	46.6%
Other Debt Service - Principal		7439	489,038.00	0.00	489,038.00	509,659.00	0.00	509,659.00	4.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>812,080.00</b>	<b>1,679,733.61</b>	<b>2,491,813.61</b>	<b>946,675.00</b>	<b>1,781,168.00</b>	<b>2,707,843.00</b>	<b>8.7%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,588,934.00)	1,588,934.00	0.00	(1,418,551.00)	1,418,551.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(475,699.00)	0.00	(475,699.00)	(528,958.00)	0.00	(528,958.00)	11.2%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	(177,831.00)	0.00	(177,831.00)	(75,000.00)	0.00	(75,000.00)	-57.8%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(2,242,464.00)</b>	<b>1,588,934.00</b>	<b>(653,530.00)</b>	<b>(2,022,509.00)</b>	<b>1,418,551.00</b>	<b>(603,958.00)</b>	<b>-7.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>120,313,621.04</b>	<b>43,501,101.73</b>	<b>163,814,722.77</b>	<b>126,064,478.00</b>	<b>45,202,327.00</b>	<b>171,266,805.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals			2006/07 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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	1,000,000.00	0.00	1,000,000.00	1,500,000.00	0.00	1,500,000.00	50.0%
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	968,791.00	968,791.00	0.00	975,000.00	975,000.00	0.6%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	205,836.00	10,170.29	218,006.29	208,656.00	10,000.00	218,656.00	1.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,205,836.00</b>	<b>978,961.29</b>	<b>2,184,797.29</b>	<b>1,708,656.00</b>	<b>985,000.00</b>	<b>2,693,656.00</b>	<b>23.3%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,891,782.90)	6,891,782.90	0.00	(8,086,834.00)	8,086,834.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(6,891,782.90)</b>	<b>6,891,782.90</b>	<b>0.00</b>	<b>(8,086,834.00)</b>	<b>8,086,834.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(8,097,618.90)</b>	<b>5,912,821.61</b>	<b>(2,184,797.29)</b>	<b>(9,795,490.00)</b>	<b>7,101,834.00</b>	<b>(2,693,656.00)</b>	<b>23.3%</b>



# **11 ADULT EDUCATION FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	292,941.50	263,865.00	-9.9%
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	1,764.88	1,301.00	-26.3%
5) TOTAL, REVENUES			294,706.38	265,166.00	-10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	117,592.47	135,001.00	14.8%
2) Classified Salaries		2000-2999	85,141.60	67,826.00	-20.3%
3) Employee Benefits		3000-3999	49,428.33	49,038.00	-0.8%
4) Books and Supplies		4000-4999	12,843.09	15,352.00	19.5%
5) Services and Other Operating Expenditures		5000-5999	5,852.60	6,610.00	12.9%
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	15,102.00	13,300.00	-11.9%
9) TOTAL, EXPENDITURES			285,960.09	287,127.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,746.29	(21,961.00)	-351.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	16,236.00	18,241.00	12.3%
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			16,236.00	18,241.00	12.3%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,982.29	(3,720.00)	-114.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,522.71	58,505.00	74.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,522.71	58,505.00	74.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			33,522.71	58,505.00	74.5%
2) Ending Balance, June 30 (E + F1e)			58,505.00	54,785.00	-6.4%
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	58,505.00	54,785.00	-6.4%
Lottery	1100	9780	3,720.00		
Adult Education	6390	9780	54,785.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	58,505.00		
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			58,505.00		
<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)			58,505.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	250,869.00	263,865.00	5.2%
State Aid - Prior Years		8019	42,072.50	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>292,941.50</b>	<b>263,865.00</b>	<b>-9.9%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	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	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

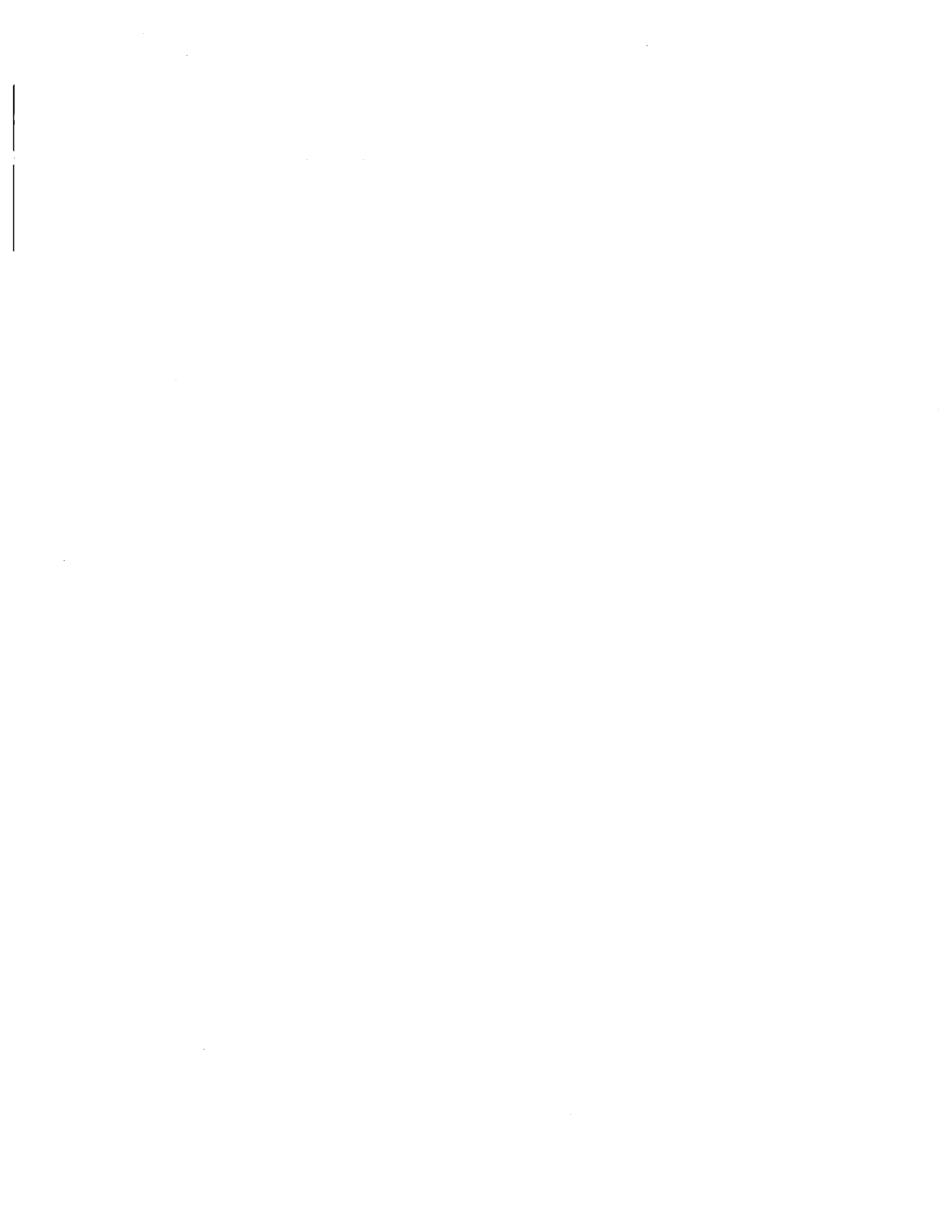
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,308.88	1,001.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	356.00	300.00	-15.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,764.88</b>	<b>1,301.00</b>	<b>-26.3%</b>
<b>TOTAL, REVENUES</b>			<b>294,706.38</b>	<b>265,166.00</b>	<b>-10.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	87,709.17	97,353.00	11.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	29,883.30	37,648.00	26.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>117,592.47</b>	<b>135,001.00</b>	<b>14.8%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	56,688.70	38,332.00	-32.4%
Classified Support Salaries		2200	6,969.67	9,149.00	31.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,483.23	20,345.00	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>85,141.60</b>	<b>67,826.00</b>	<b>-20.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,135.86	11,131.00	9.8%
PERS		3201-3202	6,847.73	5,281.00	-22.9%
OASDI/Medicare/Alternative		3301-3302	7,459.38	6,786.00	-9.0%
Health and Welfare Benefits		3401-3402	18,430.76	19,944.00	8.2%
Unemployment Insurance		3501-3502	843.98	102.00	-87.9%
Workers' Compensation		3601-3602	3,200.20	3,448.00	7.7%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,510.42	2,346.00	-6.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,428.33</b>	<b>49,038.00</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,152.89	3,000.00	39.3%
Books and Other Reference Materials		4200	1,302.60	971.00	-25.5%
Materials and Supplies		4300	9,387.60	11,381.00	21.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,843.09</b>	<b>15,352.00</b>	<b>19.5%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</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%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560.00	560.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	201.41	250.00	24.1%
Professional/Consulting Services and Operating Expenditures		5800	5,091.19	5,800.00	13.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,852.60</b>	<b>6,610.00</b>	<b>12.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	15,102.00	13,300.00	-11.9%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			15,102.00	13,300.00	-11.9%
<b>TOTAL EXPENDITURES</b>			285,960.09	287,127.00	0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	16,236.00	18,241.00	12.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			16,236.00	18,241.00	12.3%
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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 Education Block Grant Transfers					
		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>16,236.00</b>	<b>18,241.00</b>	<b>12.3%</b>





# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,066,011.00	1,054,193.00	-1.1%
3) Other State Revenue		8300-8599	1,985,186.27	1,982,536.00	-0.1%
4) Other Local Revenue		8600-8799	38,385.02	38,900.00	1.3%
5) TOTAL, REVENUES			3,089,582.29	3,075,629.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	693,128.55	685,259.00	-1.1%
2) Classified Salaries		2000-2999	1,041,661.07	1,146,070.00	10.0%
3) Employee Benefits		3000-3999	639,646.79	711,026.00	11.2%
4) Books and Supplies		4000-4999	200,947.16	86,154.00	-57.1%
5) Services and Other Operating Expenditures		5000-5999	245,754.55	230,551.00	-6.2%
6) Capital Outlay		6000-6999	233,699.38	2,603.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	42,459.34	42,460.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	160,597.00	141,990.00	-11.6%
9) TOTAL, EXPENDITURES			3,257,893.84	3,046,113.00	-6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(168,311.55)	29,516.00	-117.5%
<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	150,000.00	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			150,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,311.55)	29,516.00	-261.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	342,177.34	323,865.79	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,177.34	323,865.79	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			342,177.34	323,865.79	-5.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
0000 Child Development-General	0000	9780	200,857.17		
0001 Child Development-Facilities	0000	9780	3,132.62		
6092 Child Development-Cal-SAFE	6092	9780	38,760.00		
0560 State Preschool Reserve	6130	9780	63,277.00		
8510 Children Center Reserve	6130	9780	17,839.00		
c) Undesignated Amount					
			0.00		
d) Unappropriated Amount					
				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	323,865.79		
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			323,865.79		
<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)			323,865.79		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	1,066,011.00	1,054,193.00	-1.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,066,011.00</b>	<b>1,054,193.00</b>	<b>-1.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	576,777.00	576,777.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,285,100.00	1,285,100.00	0.0%
All Other State Revenue	resources except 6055,6056	8590	123,309.27	120,659.00	-2.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,985,186.27</b>	<b>1,982,536.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	19,549.92	11,900.00	-39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	17,429.57	20,000.00	14.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,405.53	7,000.00	398.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>38,385.02</b>	<b>38,900.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,089,582.29</b>	<b>3,075,629.00</b>	<b>-0.5%</b>

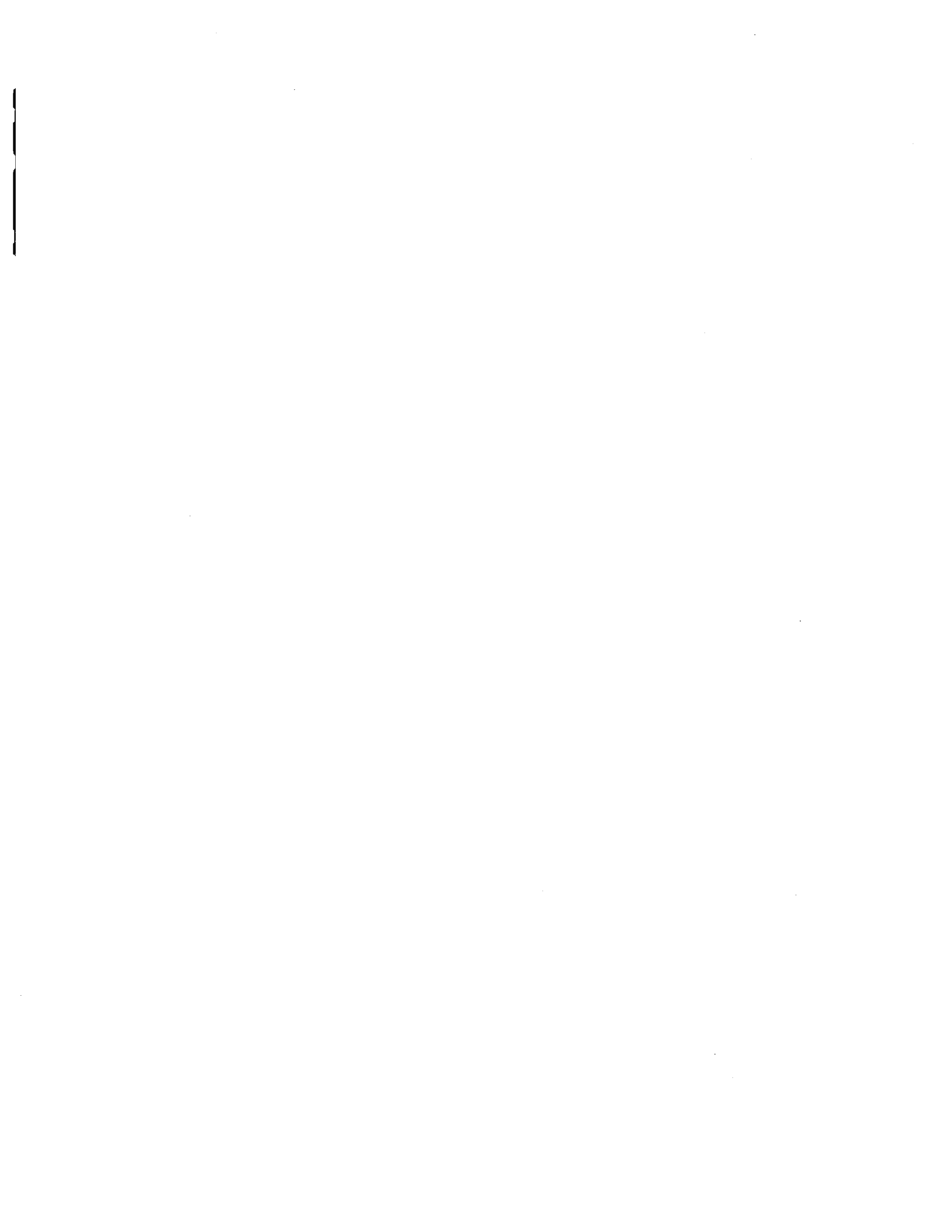
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	688,227.55	685,259.00	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	4,901.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>693,128.55</b>	<b>685,259.00</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	583,196.75	642,888.00	10.2%
Classified Support Salaries		2200	245,071.72	280,423.00	14.4%
Classified Supervisors' and Administrators' Salaries		2300	82,102.24	85,196.00	3.8%
Clerical, Technical and Office Salaries		2400	90,398.78	92,339.00	2.1%
Other Classified Salaries		2900	40,891.58	45,224.00	10.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,041,661.07</b>	<b>1,146,070.00</b>	<b>10.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	64,735.99	64,406.00	-0.5%
PERS		3201-3202	79,443.08	87,853.00	10.6%
OASDI/Medicare/Alternative		3301-3302	74,933.39	82,416.00	10.0%
Health and Welfare Benefits		3401-3402	366,456.41	384,179.00	4.8%
Unemployment Insurance		3501-3502	7,600.61	8,093.00	6.5%
Workers' Compensation		3601-3602	28,179.63	30,016.00	6.5%
Retiree Benefits		3701-3702	0.00	33,352.00	New
PERS Reduction		3801-3802	18,297.68	20,711.00	13.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>639,646.79</b>	<b>711,026.00</b>	<b>11.2%</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	4,323.68	500.00	-88.4%
Materials and Supplies		4300	178,247.03	85,654.00	-51.9%
Noncapitalized Equipment		4400	18,376.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>200,947.16</b>	<b>86,154.00</b>	<b>-57.1%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	1,476.28	1,750.00	18.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	79,434.74	79,536.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,739.84	11,743.00	-50.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	107,932.13	112,335.00	4.1%
Professional/Consulting Services and Operating Expenditures		5800	22,925.20	14,857.00	-35.2%
Communications		5900	10,246.36	10,330.00	0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>245,754.55</b>	<b>230,551.00</b>	<b>-6.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	589.00	2,603.00	341.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	226,808.09	0.00	-100.0%
Equipment		6400	6,302.29	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>233,699.38</b>	<b>2,603.00</b>	<b>-98.9%</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	11,992.82	10,815.00	-9.8%
Other Debt Service - Principal		7439	30,466.52	31,645.00	3.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>42,459.34</b>	<b>42,460.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	160,597.00	141,990.00	-11.6%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			160,597.00	141,990.00	-11.6%
<b>TOTAL, EXPENDITURES</b>			3,257,893.84	3,046,113.00	-6.5%
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	150,000.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			150,000.00	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%
<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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			150,000.00	0.00	-100.0%



# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,787,203.69	4,914,000.00	29.8%
3) Other State Revenue		8300-8599	243,859.23	330,600.00	35.6%
4) Other Local Revenue		8600-8799	4,011,194.60	3,080,000.00	-23.2%
5) TOTAL, REVENUES			8,042,257.52	8,324,600.00	3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,994,310.90	2,873,299.00	-4.0%
3) Employee Benefits		3000-3999	924,170.77	1,169,070.00	26.5%
4) Books and Supplies		4000-4999	3,686,648.28	3,322,000.00	-9.9%
5) Services and Other Operating Expenditures		5000-5999	108,964.17	109,000.00	0.0%
6) Capital Outlay		6000-6999	87,501.43	57,500.00	-34.3%
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	300,000.00	373,668.00	24.6%
9) TOTAL, EXPENDITURES			8,101,595.55	7,904,537.00	-2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(59,338.03)	420,063.00	-807.9%
<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	200,000.00	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	(200,000.00)	New

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,338.03)	220,063.00	-470.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,599,126.03	1,539,788.00	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,599,126.03	1,539,788.00	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			1,599,126.03	1,539,788.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,539,788.00	1,759,851.00	14.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	55,000.00	55,000.00	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	1,459,788.00	1,679,851.00	15.1%
Nutrition Services	5310	9780	1,459,788.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	759,788.00		
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	1,000,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,839,788.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	300,000.00		
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			300,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,539,788.00		

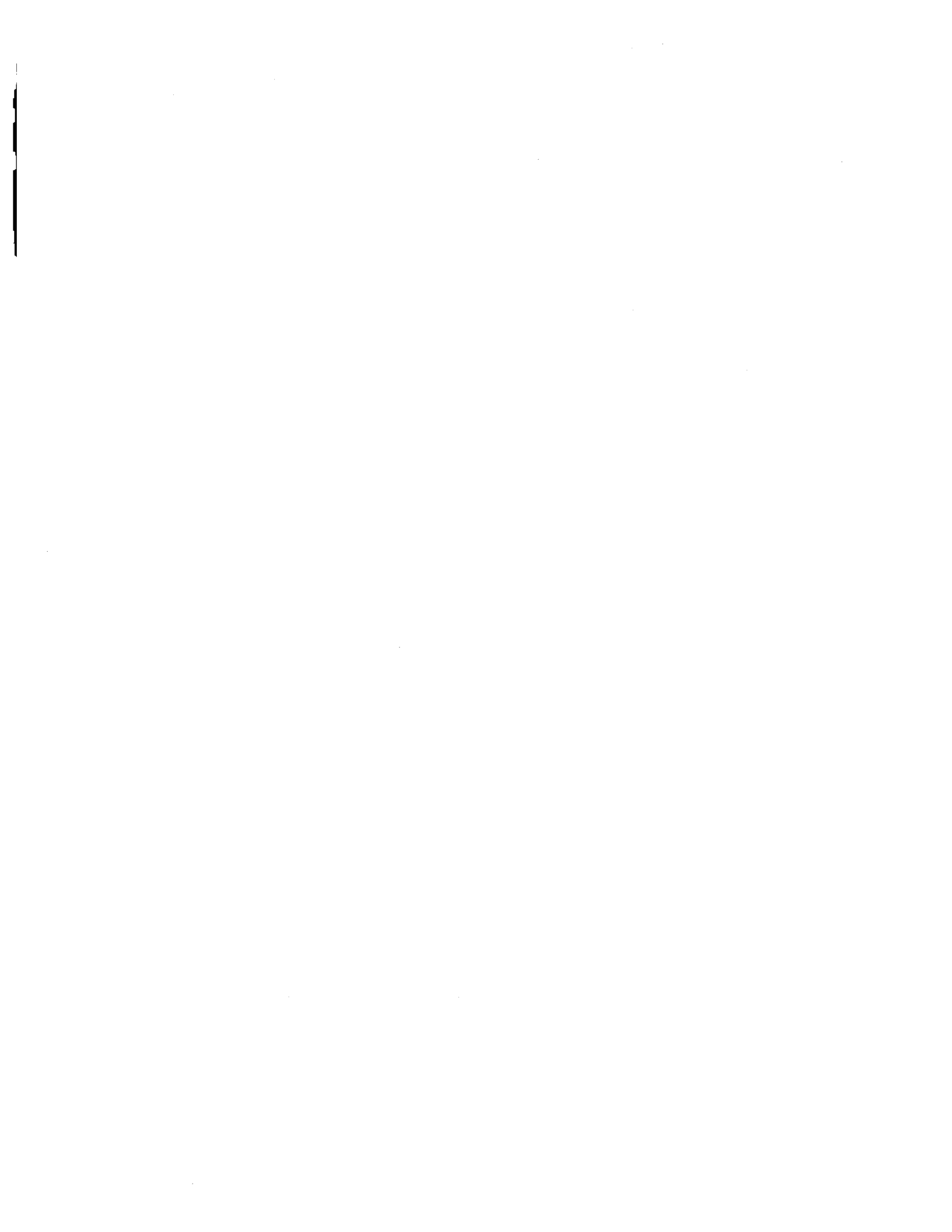
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	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	3,787,203.69	4,914,000.00	29.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,787,203.69</b>	<b>4,914,000.00</b>	<b>29.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	243,859.23	330,600.00	35.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>243,859.23</b>	<b>330,600.00</b>	<b>35.6%</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	1,936,659.25	3,045,000.00	57.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,748.16	20,000.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,054,787.19	15,000.00	-99.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,011,194.60</b>	<b>3,080,000.00</b>	<b>-23.2%</b>
<b>TOTAL, REVENUES</b>			<b>8,042,257.52</b>	<b>8,324,600.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	2,679,708.35	2,489,879.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	165,263.60	201,325.00	21.8%
Clerical, Technical and Office Salaries		2400	149,338.95	182,095.00	21.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,994,310.90</b>	<b>2,873,299.00</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	189,369.70	225,571.00	19.1%
OASDI/Medicare/Alternative		3301-3302	164,599.23	209,670.00	27.4%
Health and Welfare Benefits		3401-3402	450,747.62	603,329.00	33.9%
Unemployment Insurance		3501-3502	10,149.08	1,434.00	-85.9%
Workers' Compensation		3601-3602	39,519.50	48,849.00	23.6%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	69,785.64	80,217.00	14.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>924,170.77</b>	<b>1,169,070.00</b>	<b>26.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	2,327.19	0.00	-100.0%
Materials and Supplies		4300	211,021.76	246,000.00	16.6%
Noncapitalized Equipment		4400	45,886.79	75,000.00	63.4%
Food		4700	3,427,412.54	3,001,000.00	-12.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,686,648.28</b>	<b>3,322,000.00</b>	<b>-9.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	4,489.15	6,000.00	33.7%
Dues and Memberships		5300	725.00	1,000.00	37.9%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	61,000.00	454.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,930.86	27,000.00	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,033.94)	(38,300.00)	-36.2%
Professional/Consulting Services and Operating Expenditures		5800	34,838.79	41,300.00	18.5%
Communications		5900	89,014.31	11,000.00	-87.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>108,964.17</b>	<b>109,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	44,366.97	20,000.00	-54.9%
Equipment Replacement		6500	43,134.46	37,500.00	-13.1%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>87,501.43</b>	<b>57,500.00</b>	<b>-34.3%</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>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	300,000.00	373,668.00	24.6%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			300,000.00	373,668.00	24.6%
<b>TOTAL, EXPENDITURES</b>			8,101,595.55	7,904,537.00	-2.4%
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	200,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	200,000.00	New

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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 Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>(200,000.00)</b>	<b>New</b>





# **14 DEFERRED MAINTENANCE FUND**



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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	941,878.00	863,759.00	-8.3%
4) Other Local Revenue		8600-8799	89,169.77	85,000.00	-4.7%
5) TOTAL, REVENUES			1,031,047.77	948,759.00	-8.0%
<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	5,613.43	2,800.00	-50.1%
5) Services and Other Operating Expenditures		5000-5999	1,736,156.07	1,834,000.00	5.6%
6) Capital Outlay		6000-6999	43,260.09	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			1,785,029.59	1,836,800.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(753,981.82)	(888,041.00)	17.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	968,791.00	975,000.00	0.6%
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			968,791.00	975,000.00	0.6%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			214,809.18	86,959.00	-59.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,083,763.82	2,298,573.00	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,083,763.82	2,298,573.00	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,083,763.82	2,298,573.00	10.3%
2) Ending Balance, June 30 (E + F1e)			2,298,573.00	2,385,532.00	3.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,298,573.00	2,385,532.00	3.8%
Deferred Maintenance	6205	9780	2,298,573.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,298,573.00		
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			2,298,573.00		
<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)			2,298,573.00		

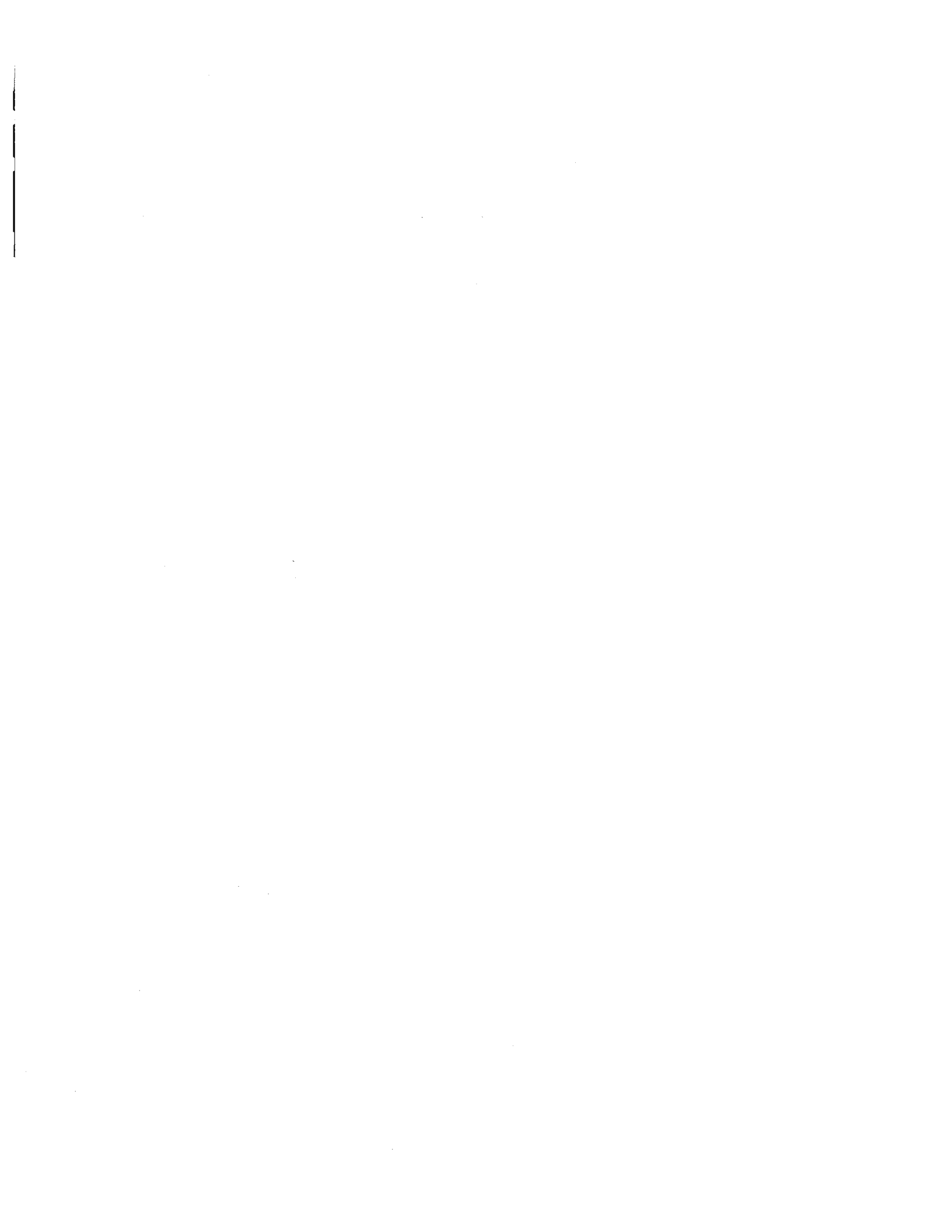
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	941,878.00	863,759.00	-8.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>941,878.00</b>	<b>863,759.00</b>	<b>-8.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	89,169.77	85,000.00	-4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>89,169.77</b>	<b>85,000.00</b>	<b>-4.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,031,047.77</b>	<b>948,759.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	2,886.35	0.00	-100.0%
Noncapitalized Equipment		4400	2,727.08	2,800.00	2.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,613.43</b>	<b>2,800.00</b>	<b>-50.1%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,631,970.02	1,834,000.00	12.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,186.05	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,736,156.07</b>	<b>1,834,000.00</b>	<b>5.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	43,260.09	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>43,260.09</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>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	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>1,785,029.59</b>	<b>1,836,800.00</b>	<b>2.9%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	968,791.00	975,000.00	0.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			968,791.00	975,000.00	0.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<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%
All Other Financing Uses		7699	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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			968,791.00	975,000.00	0.6%



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



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	88,465.04	90,000.00	1.7%
5) TOTAL, REVENUES			88,465.04	90,000.00	1.7%
<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 and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			88,465.04	90,000.00	1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	1,000,000.00	New
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	1,000,000.00	New

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			88,465.04	1,090,000.00	1132.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,988,445.96	3,076,911.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,988,445.96	3,076,911.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			2,988,445.96	3,076,911.00	3.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,076,911.00	4,166,911.00	35.4%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,076,911.00		
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			3,076,911.00		
<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)			3,076,911.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	88,465.04	90,000.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,465.04</b>	<b>90,000.00</b>	<b>1.7%</b>
<b>TOTAL, REVENUES</b>			<b>88,465.04</b>	<b>90,000.00</b>	<b>1.7%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	1,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	1,000,000.00	New
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<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>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	1,000,000.00	New



# **21 BUILDING FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	684,506.13	705,000.00	3.0%
5) TOTAL, REVENUES			684,506.13	705,000.00	3.0%
<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	3,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,456,491.61	1,000,000.00	-31.3%
6) Capital Outlay		6000-6999	24,540,508.39	36,662,512.00	49.4%
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			26,000,000.00	37,662,512.00	44.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,315,493.87)	(36,957,512.00)	46.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,914,267.69	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	51,062,651.64	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			52,976,919.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,661,425.46	(36,957,512.00)	-233.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,934,876.54	38,596,302.00	253.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,934,876.54	38,596,302.00	253.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			10,934,876.54	38,596,302.00	253.0%
2) Ending Balance, June 30 (E + F1e)			38,596,302.00	1,638,790.00	-95.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	38,596,302.00	1,638,790.00	-95.8%
School Site Construction & Repair	0000	9780	38,596,302.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	38,596,302.00		
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			38,596,302.00		
<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)			38,596,302.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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>					
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>



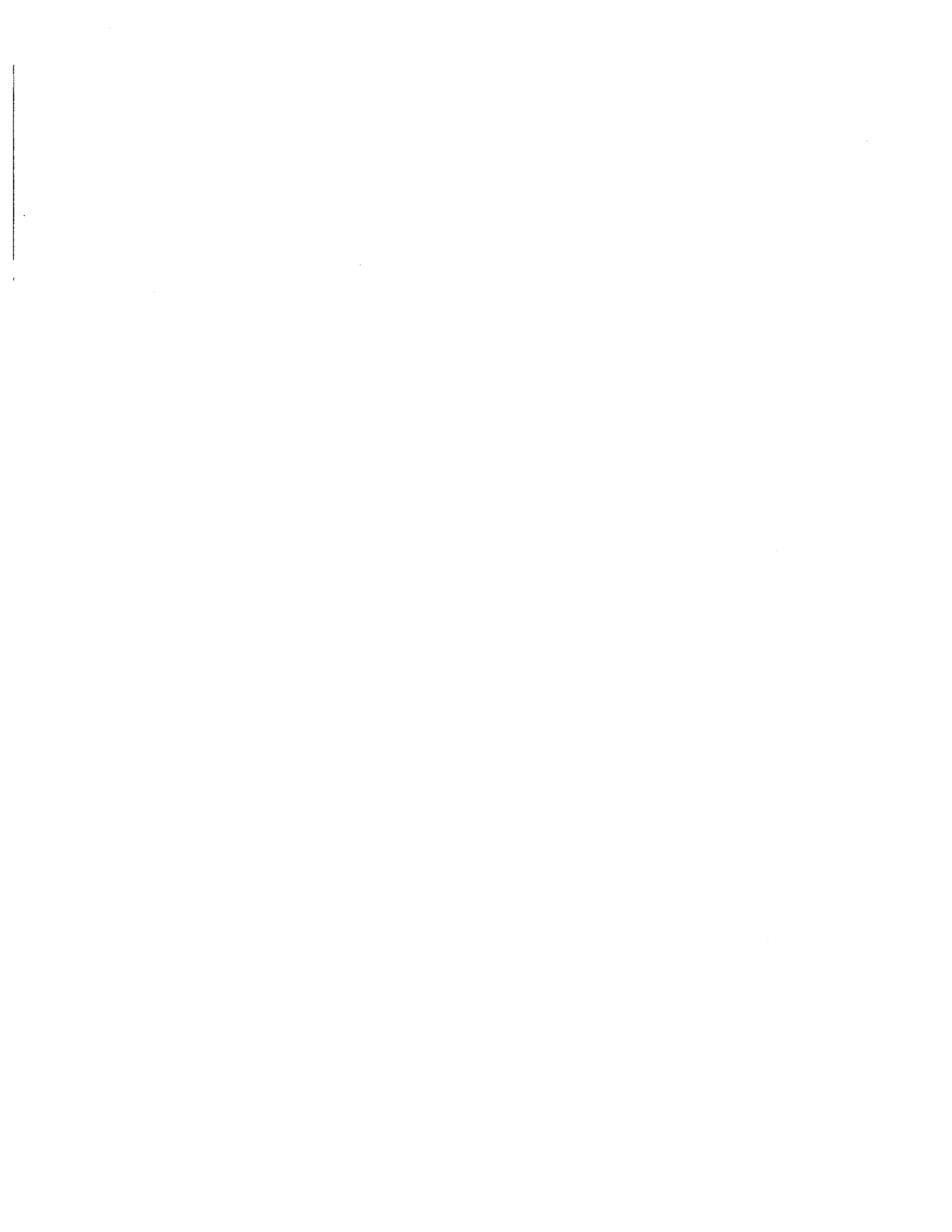
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		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	664,522.31	705,000.00	6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,983.82	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>684,506.13</b>	<b>705,000.00</b>	<b>3.0%</b>
<b>TOTAL, REVENUES</b>			<b>684,506.13</b>	<b>705,000.00</b>	<b>3.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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, Technical 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	3,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,000.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	375.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	404,678.49	500,000.00	23.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,050,938.12	500,000.00	-52.4%
Communications		5900	500.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,456,491.61</b>	<b>1,000,000.00</b>	<b>-31.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	10,274,317.43	33,632,512.00	227.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,266,190.96	3,030,000.00	-78.8%
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>24,540,508.39</b>	<b>36,662,512.00</b>	<b>49.4%</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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<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>26,000,000.00</b>	<b>37,662,512.00</b>	<b>44.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,914,267.69	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,914,267.69</b>	<b>0.00</b>	<b>-100.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	50,122,151.25	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized 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	940,500.39	0.00	-100.0%
(c) TOTAL, SOURCES			51,062,651.64	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)			52,976,919.33	0.00	-100.0%



**25 CAPITAL FACILITIES  
FUND**





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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	7,174,820.96	2,449,000.00	-65.9%
5) TOTAL, REVENUES			7,174,820.96	2,449,000.00	-65.9%
<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	80,413.17	210,000.00	161.2%
5) Services and Other Operating Expenditures		5000-5999	1,275,179.83	1,363,439.00	6.9%
6) Capital Outlay		6000-6999	3,703,082.82	10,000.00	-99.7%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	177,831.00	75,000.00	-57.8%
9) TOTAL, EXPENDITURES			5,236,506.82	1,658,439.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,938,314.14	790,561.00	-59.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	206,290.29	200,415.00	-2.8%
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			206,290.29	200,415.00	-2.8%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,144,604.43	990,976.00	-53.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,252,193.57	7,396,798.00	40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,252,193.57	7,396,798.00	40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			5,252,193.57	7,396,798.00	40.8%
2) Ending Balance, June 30 (E + F1e)			7,396,798.00	8,387,774.00	13.4%
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					
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					
9811 Capital Facilities	9010	9780	1,701,724.00		
9812 Capital Facilities	9010	9780	4,648,085.00		
9813 Capital Facilities	9010	9780	1,046,989.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,396,798.00		
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			7,396,798.00		
<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)			7,396,798.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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>			0.00	0.00	0.0%
<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	252,335.70	278,000.00	10.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	6,300,687.67	2,000,000.00	-68.3%
Other Local Revenue					
All Other Local Revenue		8699	621,797.59	171,000.00	-72.5%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,174,820.96	2,449,000.00	-65.9%
<b>TOTAL, REVENUES</b>			7,174,820.96	2,449,000.00	-65.9%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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, Technical 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	78,760.14	160,000.00	103.1%
Noncapitalized Equipment		4400	1,653.03	50,000.00	2924.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			80,413.17	210,000.00	161.2%

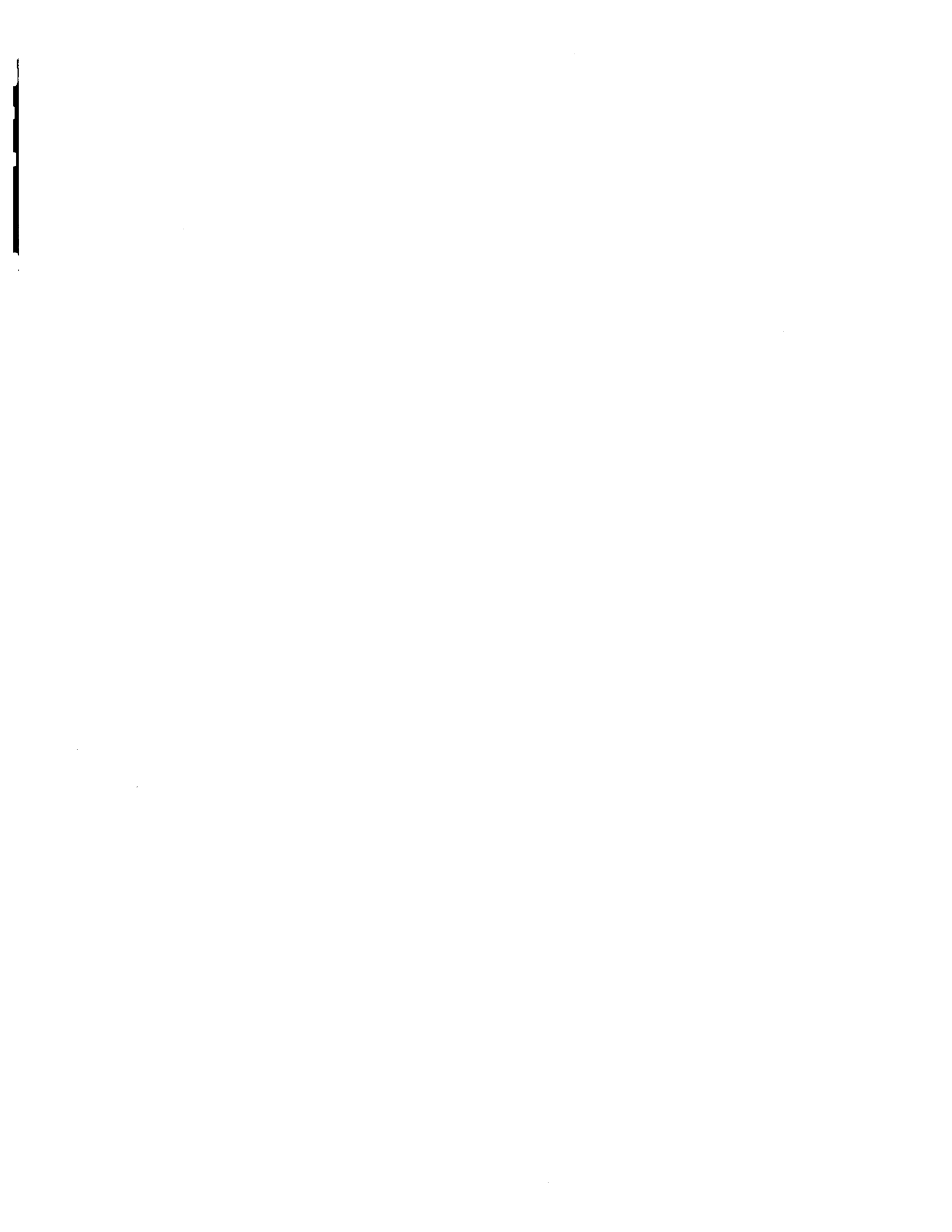
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,016,472.42	1,148,439.00	13.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	254,207.41	215,000.00	-15.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,275,179.83</b>	<b>1,363,439.00</b>	<b>6.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,703,082.82	10,000.00	-99.7%
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>3,703,082.82</b>	<b>10,000.00</b>	<b>-99.7%</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	177,831.00	75,000.00	-57.8%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>177,831.00</b>	<b>75,000.00</b>	<b>-57.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,236,506.82</b>	<b>1,658,439.00</b>	<b>-68.3%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	206,290.29	200,415.00	-2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			206,290.29	200,415.00	-2.8%
<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	2005/06 Estimated Actuals	2006/07 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%
All Other Financing Uses		7699	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)			206,290.29	200,415.00	-2.8%



# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	22,753,667.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	928,808.01	542,700.00	-41.6%
5) TOTAL, REVENUES			23,682,475.01	542,700.00	-97.7%
<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 and Other Operating Expenditures		5000-5999	106,565.55	595,971.00	459.3%
6) Capital Outlay		6000-6999	18,021,089.66	4,409,672.00	-75.5%
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			18,127,655.21	5,005,643.00	-72.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,554,819.80	(4,462,943.00)	-180.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	10,461,055.16	0.00	-100.0%
b) Transfers Out		7610-7629	12,030,013.85	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			(1,568,958.69)	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,985,881.11	(4,462,943.00)	-212.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,443,043.89	20,428,905.00	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,443,043.89	20,428,905.00	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			16,443,043.89	20,428,905.00	24.2%
2) Ending Balance, June 30 (E + F1e)			20,428,905.00	15,965,962.00	-21.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations					
9701 Sycamore Hills Elementary	7710	9780	5,305,273.00		
9702 CFD #1 Annex	7710	9780	277,567.00		
9724 New School	7710	9780	2,012,304.00		
9725 New HS School	7710	9780	100,288.00		
9726 New School I	7710	9780	1,850,776.00		
9727 New School II	7710	9780	470,225.00		
9728 New Middle School #5	7710	9780	191,952.00		
9730 BMS	7710	9780	2,725.00		
9731 Junupa Vista Elementary	7710	9780	62,101.00		
9732 Lincoln Elementary	7710	9780	88,308.00		
9733 Lewis Elementary	7710	9780	130,240.00		
9734 Rogers Elementary	7710	9780	117,585.00		
9735 Wilson Elementary	7710	9780	300,523.00		
9736 BHS Modernization	7710	9780	3,159,015.00		
9737 CHS Modernization	7710	9780	5,375,763.00		
9738 Sycamore Hills Addition	7710	9780	632,431.00		
9740 Smith Elementary Modernization	7710	9780	351,829.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,428,905.00		
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			20,428,905.00		
<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)			20,428,905.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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>					
School Facilities Apportionments		8545	22,753,667.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,753,667.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	928,808.01	542,700.00	-41.6%
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>928,808.01</b>	<b>542,700.00</b>	<b>-41.6%</b>
<b>TOTAL, REVENUES</b>			<b>23,682,475.01</b>	<b>542,700.00</b>	<b>-97.7%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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, Technical 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>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,461.61	595,971.00	5596.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,103.94	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>106,565.55</b>	<b>595,971.00</b>	<b>459.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	5,125,262.91	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,895,826.75	4,409,672.00	-65.8%
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>18,021,089.66</b>	<b>4,409,672.00</b>	<b>-75.5%</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>18,127,655.21</b>	<b>5,005,643.00</b>	<b>-72.4%</b>



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	10,109,226.16	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	351,829.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>10,461,055.16</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	10,109,226.16	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,920,787.69	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>12,030,013.85</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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%
Categorical Education Block Grant Transfers		8995	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)			(1,568,958.69)	0.00	-100.0%

**40 SPECIAL RESERVE  
FOR CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	115,878.41	150,000.00	29.4%
5) TOTAL, REVENUES			115,878.41	150,000.00	29.4%
<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	60,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	60,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			115,878.41	90,000.00	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,000,000.00	700,000.00	-30.0%
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			1,000,000.00	700,000.00	-30.0%

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,115,878.41	790,000.00	-29.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,080,993.59	5,196,872.00	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,080,993.59	5,196,872.00	27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			4,080,993.59	5,196,872.00	27.3%
2) Ending Balance, June 30 (E + F1e)			5,196,872.00	5,986,872.00	15.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	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	5,196,872.00	5,986,872.00	15.2%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	4,811,775.00		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	385,097.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,196,872.00		
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			5,196,872.00		
<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)			5,196,872.00		

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<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	115,878.41	150,000.00	29.4%
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>			115,878.41	150,000.00	29.4%
<b>TOTAL, REVENUES</b>			115,878.41	150,000.00	29.4%



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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, Technical 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	60,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>60,000.00</b>	<b>New</b>

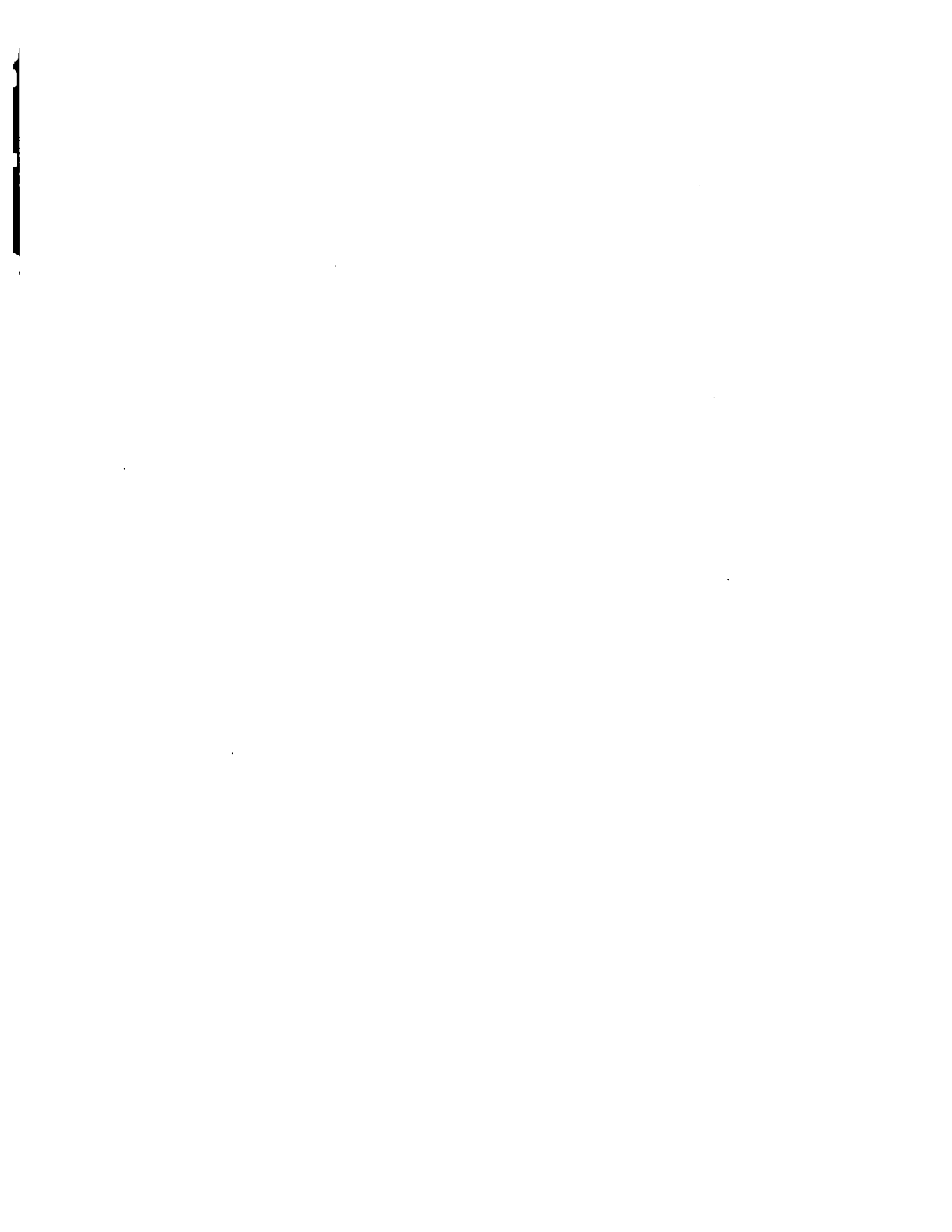
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<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	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,000,000.00	500,000.00	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	200,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,000,000.00	700,000.00	-30.0%
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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%
All Other Financing Uses		7699	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%
Categorical Education Block Grant Transfers		8995	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)			1,000,000.00	700,000.00	-30.0%

**51 BOND INTEREST  
AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	19,656.98	60,000.00	205.2%
4) Other Local Revenue		8600-8799	3,914,556.32	4,175,000.00	6.7%
5) TOTAL, REVENUES			3,934,213.30	4,235,000.00	7.6%
<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 and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,813,205.00	4,809,092.00	70.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,813,205.00	4,809,092.00	70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,121,008.30	(574,092.00)	-151.2%
<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	2,788,780.56	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			2,788,780.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,909,788.86	(574,092.00)	-114.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,175,055.14	7,084,844.00	123.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175,055.14	7,084,844.00	123.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			3,175,055.14	7,084,844.00	123.1%
2) Ending Balance, June 30 (E + F1e)			7,084,844.00	6,510,752.00	-8.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			7,084,844.00		
d) Unappropriated Amount				6,510,752.00	



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,084,844.00		
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			7,084,844.00		
<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)			7,084,844.00		

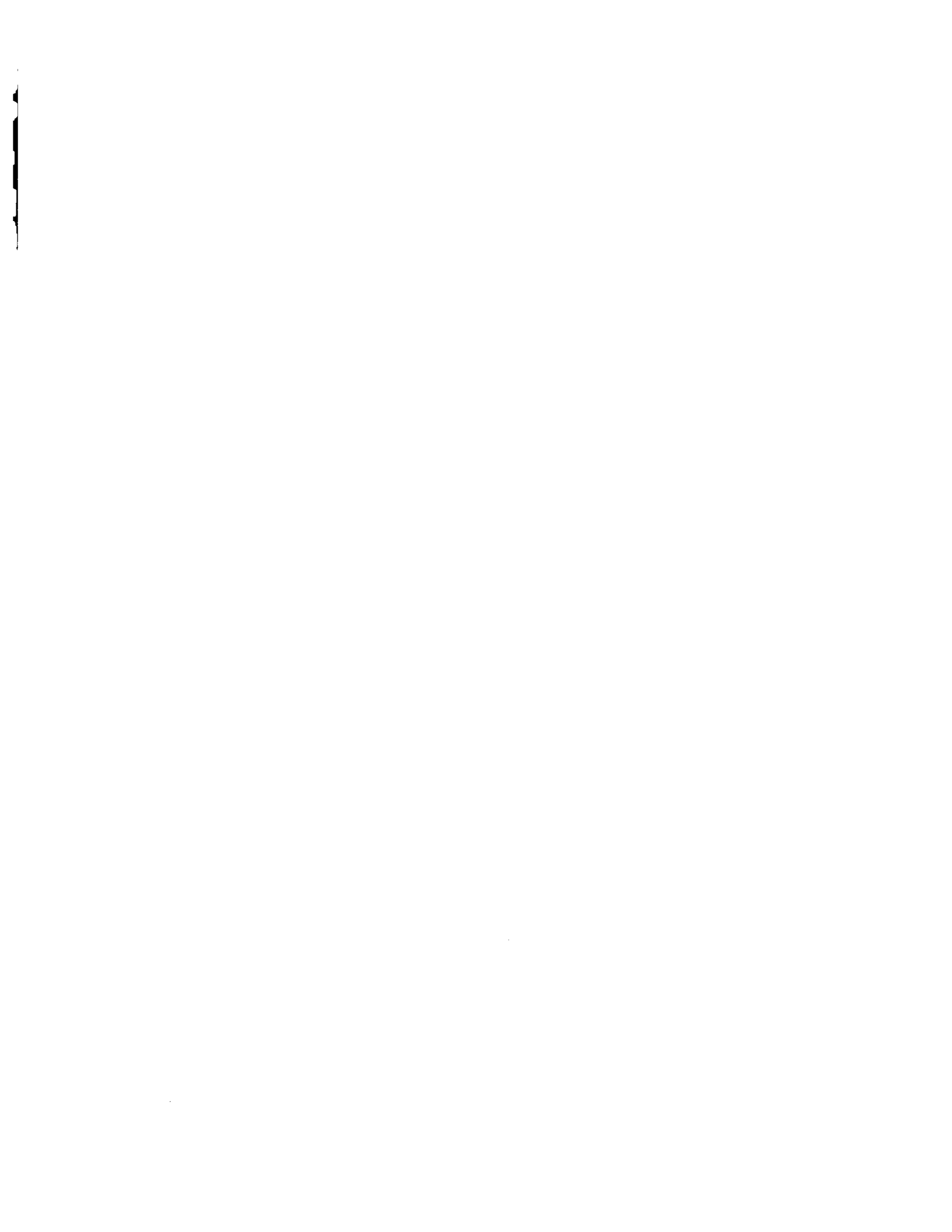
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	19,656.98	60,000.00	205.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>19,656.98</b>	<b>60,000.00</b>	<b>205.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,919,159.71	3,000,000.00	2.8%
Unsecured Roll		8612	602,263.48	600,000.00	-0.4%
Prior Years' Taxes		8613	68,867.63	100,000.00	45.2%
Supplemental Taxes		8614	199,311.16	300,000.00	50.5%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	29,740.51	50,000.00	68.1%
Interest		8660	95,213.83	125,000.00	31.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,914,556.32</b>	<b>4,175,000.00</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,934,213.30</b>	<b>4,235,000.00</b>	<b>7.6%</b>

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

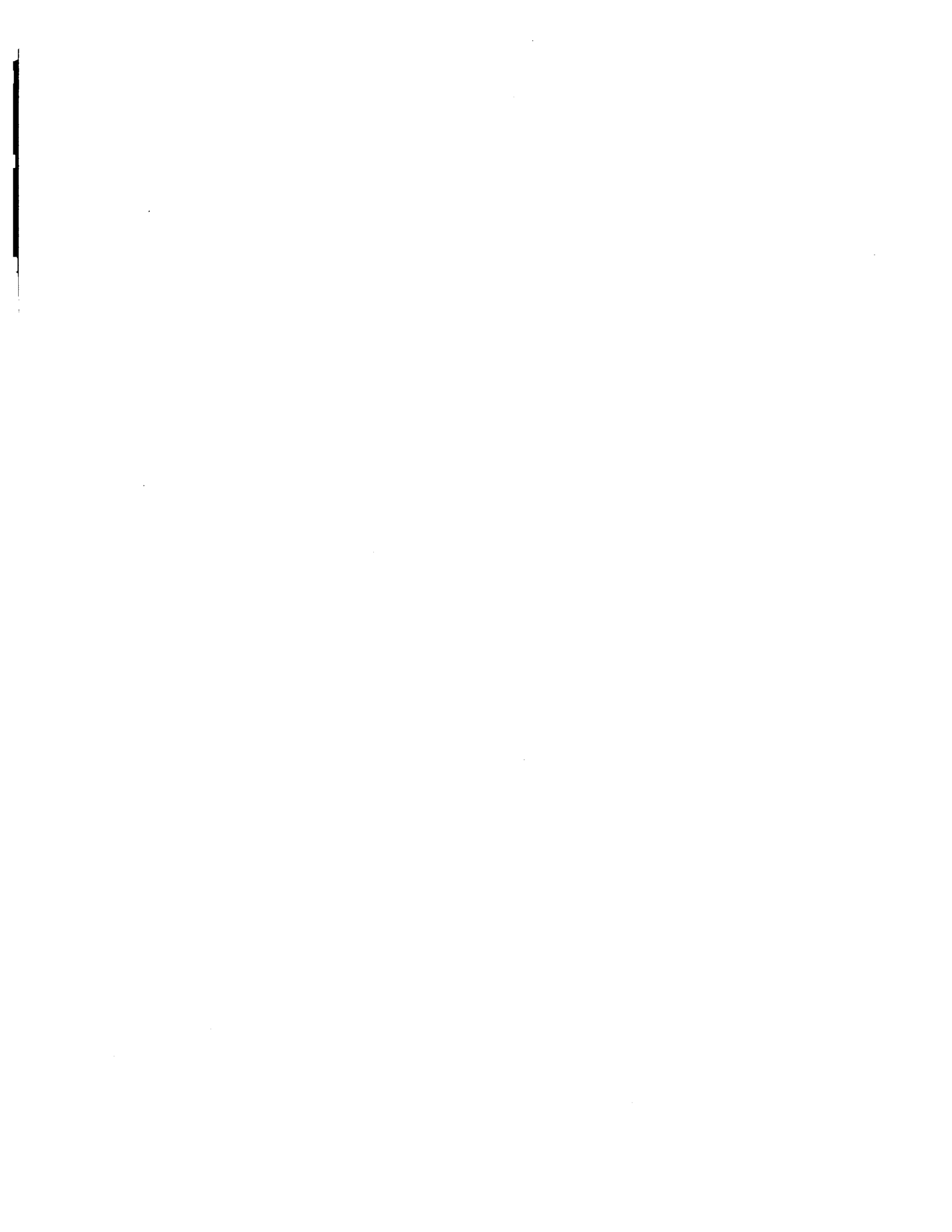
Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	390,000.00	510,000.00	30.8%
Bond Interest and Other Service Charges		7434	2,423,205.00	4,299,092.00	77.4%
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>2,813,205.00</b>	<b>4,809,092.00</b>	<b>70.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,813,205.00</b>	<b>4,809,092.00</b>	<b>70.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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	2,788,780.56	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			2,788,780.56	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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			2,788,780.56	0.00	-100.0%

<b>BOND DESCRIPTION</b>		<b>GO Bond</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	50,677,726.00	50,677,726.00
Bonds from Acquired District			0.00
Bonds Sold		50,122,151.25	50,122,151.25
Subtotal		100,799,877.25	100,799,877.25
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		390,000.00	390,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	100,409,877.25	100,409,877.25
1. Restricted Balance, July 1	2005/06	3,175,055.14	3,175,055.14
2. Tax Receipts	2005/06	3,819,342.49	3,819,342.49
3. State and Federal Apportionments	2005/06	19,656.98	19,656.98
4. Other Designated Revenue	2005/06	2,883,994.39	2,883,994.39
5. Subtotal (Sum of lines 1 through 4)		9,898,049.00	9,898,049.00
6. Less: Actual Expenditures or Other Uses	2005/06	2,813,205.00	2,813,205.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2005/06	7,084,844.00	7,084,844.00
8. Estimated Tax Receipts on the Unsecured Roll	2006/07	4,000,000.00	4,000,000.00
9. Estimated State and Federal Apportionments	2006/07	60,000.00	60,000.00
10. Other Estimated Revenue	2006/07	125,000.00	125,000.00
11. Subtotal (Sum of lines 7 through 10)		11,269,844.00	11,269,844.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2006/07	4,809,092.00	4,809,092.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2006/07	(6,460,752.00)	(6,460,752.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2006/07		0.00000
b) LEVIED	2006/07		0.00000



# **67 SELF INSURANCE FUND**





Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	3,727,696.34	3,010,050.00	-19.3%
5) TOTAL, REVENUES			3,727,696.34	3,010,050.00	-19.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	170,589.10	173,831.00	1.9%
3) Employee Benefits		3000-3999	639,898.49	902,620.00	41.1%
4) Books and Supplies		4000-4999	93,274.73	77,000.00	-17.4%
5) Services and Other Operating Expenses		5000-5999	1,559,004.05	2,600,414.00	66.8%
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			2,462,766.37	3,753,865.00	52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,264,929.97	(743,815.00)	-158.8%
<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	351,829.00	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			(351,829.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			913,100.97	(743,815.00)	-181.5%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	6,502,406.03	7,415,507.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,502,406.03	7,415,507.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets			6,502,406.03	7,415,507.00	14.0%
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	7,415,507.00	6,671,692.00	-10.0%
9878 Self Insurance Fund	9010	9780	1,044,315.00		
9884 Workers' Compensation Fund	9010	9780	2,898,587.00		
9967 Retiree Benefits Fund	9010	9780	3,472,605.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,340,507.00		
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	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,000.00		
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					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			13,415,507.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	6,000,000.00		
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					
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			6,000,000.00		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			7,415,507.00		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	458,988.77	515,000.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,054,012.50	2,207,397.00	-27.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	214,695.07	287,653.00	34.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,727,696.34</b>	<b>3,010,050.00</b>	<b>-19.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,727,696.34</b>	<b>3,010,050.00</b>	<b>-19.3%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	367.08	500.00	36.2%
Classified Supervisors' and Administrators' Salaries		2300	92,626.00	92,626.00	0.0%
Clerical, Technical and Office Salaries		2400	77,596.02	80,705.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>170,589.10</b>	<b>173,831.00</b>	<b>1.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,134.82	15,465.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	12,845.59	13,220.00	2.9%
Health and Welfare Benefits		3401-3402	26,607.00	26,865.00	1.0%
Unemployment Insurance		3501-3502	1,091.64	87.00	-92.0%
Workers' Compensation		3601-3602	2,877.14	2,955.00	2.7%
Retiree Benefits		3701-3702	574,884.26	837,140.00	45.6%
PERS Reduction		3801-3802	4,458.04	6,888.00	54.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>639,898.49</b>	<b>902,620.00</b>	<b>41.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,520.57	72,000.00	-19.6%
Noncapitalized Equipment		4400	3,754.16	5,000.00	33.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>93,274.73</b>	<b>77,000.00</b>	<b>-17.4%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Travel and Conferences		5200	1,547.97	3,200.00	106.7%
Dues and Memberships		5300	0.00	1,500.00	New
Insurance		5400 - 5450	105,002.88	170,000.00	61.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	52,500.00	New
Transfers of Direct Costs - Interfund		5750	50.00	500.00	900.0%
Professional/Consulting Services and Operating Expenditures		5800	1,451,628.20	2,372,214.00	63.4%
Communications		5900	775.00	500.00	-35.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,559,004.05</b>	<b>2,600,414.00</b>	<b>66.8%</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>2,462,766.37</b>	<b>3,753,865.00</b>	<b>52.4%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	351,829.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			351,829.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
<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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			<b>(351,829.00)</b>	<b>0.00</b>	<b>-100.0%</b>



**94 COMMUNITY FACILITIES  
DISTRICT # 2**



Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	407,745.15	550,110.00	34.9%
5) TOTAL, REVENUES			407,745.15	550,110.00	34.9%
<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 and Other Operating Expenditures		5000-5999	5,762.10	147,631.00	2462.1%
6) Capital Outlay		6000-6999	5,250.00	3,617,820.00	68810.9%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	239,937.50	450,000.00	87.5%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,949.60	4,215,451.00	1579.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,795.55	(3,665,341.00)	-2437.7%
<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	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			156,795.55	(3,665,341.00)	-2437.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,580,287.29	4,737,082.84	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,580,287.29	4,737,082.84	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance			4,580,287.29	4,737,082.84	3.4%
2) Ending Balance, June 30 (E + F1e)			4,737,082.84	1,071,741.84	-77.4%
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			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			4,737,082.84	1,071,741.84	-77.4%
9115 CFD #1	9010	9780	6,398.97		
9117 CFD #2	9010	9780	4,730,683.87		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,737,082.84		
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			4,737,082.84		
<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)			4,737,082.84		

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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>					
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>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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	4,706.17	0.00	-100.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	265,934.82	300,000.00	12.8%
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	137,104.16	250,110.00	82.4%
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>407,745.15</b>	<b>550,110.00</b>	<b>34.9%</b>
<b>TOTAL, REVENUES</b>			<b>407,745.15</b>	<b>550,110.00</b>	<b>34.9%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 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, Technical 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 AND OTHER OPERATING EXPENDITURES</b>					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	674.10	136,631.00	20168.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



July 1 Budget (Single Adoption)  
Capital Project Fund for Blended Component Units  
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,088.00	11,000.00	116.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,762.10</b>	<b>147,631.00</b>	<b>2462.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,250.00	3,617,820.00	68810.9%
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>5,250.00</b>	<b>3,617,820.00</b>	<b>68810.9%</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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	239,937.50	150,000.00	-37.5%
Other Debt Service - Principal		7439	0.00	300,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>239,937.50</b>	<b>450,000.00</b>	<b>87.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>250,949.60</b>	<b>4,215,451.00</b>	<b>1579.8%</b>

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Estimated Actuals	2006/07 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



# **CRITERIA & STANDARDS**



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA Original Budget (Form RL, Line 5b)	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5b)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2003/04)	23,384.00	23,164.69	0.9%	Met
Second Prior Year (2004/05)	23,757.00	23,254.18	2.1%	Not Met
First Prior Year (2005/06)	23,455.00	23,124.51	1.4%	Not Met
Budget Year (2006/07) (Criterion 4A1, Step 2a)	23,111.00			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

Declining Enrollment Trend

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

Explanation:  
(required if NOT met)

Declining Enrollment Trend

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2003/04)	24,860	24,936	N/A	Met
Second Prior Year (2004/05)	25,175	24,932	1.0%	Met
First Prior Year (2005/06)	24,594	24,715	N/A	Met
Budget Year (2006/07)	24,621			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**3. CRITERION: ADA to Enrollment Ratio**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual	Historical Ratio of ADA to Enrollment
Third Prior Year (2003/04)	22,970	24,936	92.1%
Second Prior Year (2004/05)	23,064	24,932	92.5%
First Prior Year (2005/06)	23,055	24,715	93.3%
Historical Average Ratio:			92.6%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			93.1%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA and Enrollment columns for the 1st and 2nd Subsequent Years; all other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25)	Enrollment Budget	Ratio of ADA to Enrollment	Status
Budget Year (2006/07)	23,041	24,621	93.6%	Not Met
1st Subsequent Year (2007/08)	22,995	24,584	93.5%	Not Met
2nd Subsequent Year (2008/09)	23,082	24,677	93.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

New incentive program in place to increase ADA percentage

**4. CRITERION: Revenue Limit**

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

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

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

**4A1. Calculating the District's Revenue Limit Standard**

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

**Projected Revenue Limit**

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4)	5,175.09	5,528.97	5,788.83	5,945.13
b. Deficit Factor (Form RL, Line 16)	0.99108	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,128.93	5,528.97	5,788.83	5,945.13
d. Prior Year Funded BRL per ADA		5,128.93	5,528.97	5,788.83
e. Difference (Step 1c minus Step 1d)		400.04	259.86	156.30
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		7.8%	4.7%	2.7%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b)	23,124.51	23,111.00	23,024.00	22,981.00
b. Prior Year Revenue Limit (Funded) ADA		23,124.51	23,111.00	23,024.00
c. Difference (Step 2a minus Step 2b)		(13.51)	(87.00)	(43.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.1%	-0.4%	-0.2%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		7.7%	4.3%	2.5%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>6.7% to 8.7%</b>	<b>3.3% to 5.3%</b>	<b>1.5% to 3.5%</b>

**4A2. Alternate Revenue Limit Standard - Basic Aid**

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

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

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Projected local property taxes (Form RL, Lines 25 thru 27)	8,525,075.00	8,794,295.00	8,794,295.00	8,794,295.00
<b>Basic Aid Standard (Percent change over previous year):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A3. Alternate Revenue Limit Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Necessary Small School Standard (Funded COLA change - Step 1f plus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

	Prior Year (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	119,401,239.00	128,897,292.00	134,879,734.00	138,247,049.00
District's Projected Change in Revenue Limit:		8.0%	4.6%	2.5%
Revenue Limit Standard:		6.7% to 8.7%	3.3% to 5.3%	1.5% to 3.5%
Status:		Met	Met	Met

**4C. Comparison of District Revenue Limit to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)	
Third Prior Year (2003/04)	125,386,802.64	147,330,517.23	85.1%
Second Prior Year (2004/05)	132,592,189.62	158,422,625.40	83.7%
First Prior Year (2005/06)	140,304,339.86	163,814,722.77	85.6%
Historical Average Ratio:			84.8%
<b>District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):</b>			<b>82.8% to 86.8%</b>

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

DATA ENTRY: Enter data in the Salaries and Benefits, and Total Expenditures columns for the 1st and 2nd Subsequent Years; all other data are extracted or calculated.

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Fund 01, Objects 1000-3999)	Total Expenditures (Fund 01, Objects 1000-7499)		
Budget Year (2006/07)	146,671,008.00	171,266,805.00	85.6%	Met
1st Subsequent Year (2007/08)	149,867,544.00	174,616,757.00	85.8%	Met
2nd Subsequent Year (2008/09)	154,009,755.00	178,949,266.00	86.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: Enter data in the Amount column for the 1st and 2nd Subsequent Years of each revenue and expenditure section; all other data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Federal Revenue (Fund 01, Objects 8100-8299)</b>			
First Prior Year (2005/06)	13,567,616.49		
Budget Year (2006/07)	12,748,501.00	-6.0%	Not Met
1st Subsequent Year (2007/08)	12,748,501.00	0.0%	Met
2nd Subsequent Year (2008/09)	12,748,501.00	0.0%	Met
<b>Other State Revenue (Fund 01, Objects 8300-8599)</b>			
First Prior Year (2005/06)	22,241,409.99		
Budget Year (2006/07)	23,632,920.00	6.3%	Not Met
1st Subsequent Year (2007/08)	25,147,084.00	6.4%	Not Met
2nd Subsequent Year (2008/09)	27,139,059.00	7.9%	Not Met
<b>Other Local Revenue (Fund 01, Objects 8600-8799)</b>			
First Prior Year (2005/06)	10,912,904.12		
Budget Year (2006/07)	11,442,905.00	4.9%	Met
1st Subsequent Year (2007/08)	11,540,689.00	0.9%	Met
2nd Subsequent Year (2008/09)	11,663,911.00	1.1%	Met
<b>Books and Supplies (Fund 01, Objects 4000-4999)</b>			
First Prior Year (2005/06)	8,152,237.30		
Budget Year (2006/07)	7,704,833.00	-5.5%	Not Met
1st Subsequent Year (2007/08)	7,779,755.00	1.0%	Met
2nd Subsequent Year (2008/09)	7,786,934.00	0.1%	Met
<b>Services and Other Expenditures (Fund 01, Objects 5000-5999)</b>			
First Prior Year (2005/06)	12,936,279.24		
Budget Year (2006/07)	13,921,999.00	7.6%	Not Met
1st Subsequent Year (2007/08)	13,978,867.00	0.4%	Met
2nd Subsequent Year (2008/09)	14,138,930.00	1.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

District practice is to budget restricted ending balances and carryovers after unaudited actuals.

**7. CRITERION: Facilities Maintenance**

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

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

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

	Deferred Maintenance Contribution		Status
	Required <sup>1</sup>	Contributed	
Deferred Maintenance	941,878	968,791	Met

<sup>1</sup> Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education and includes maximum match amounts for district direct-funded charter schools. Also includes any applicable deferred maintenance deficit factor as determined by the State Allocation Board.

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

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7223 with resources 3300-3499, 6500 and 6510)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures, Transfers Out, and Uses (Fund 01, objects 1000-7999)	173,960,461.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>2</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures, Transfers Out, and Uses	173,960,461.00	5,218,813.83	5,316,000.00	Met

<sup>2</sup> All funds, resources 8100 and 8150, objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

District's Deficit Spending Standard Percentage Level:

**8A. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (if Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2003/04)	3,490,025.26	149,588,512.65	N/A	Met
Second Prior Year (2004/05)	(1,898,372.08)	163,702,672.23	1.2%	Not Met
First Prior Year (2005/06)	957,452.54	165,999,520.06	N/A	Met
Budget Year (2006/07)	3,644,159.00	173,960,461.00		

**8B. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2003/04)	6,624,587.00	6,516,969.92	1.6%	Not Met
Second Prior Year (2004/05)	9,398,664.00	10,442,610.96	N/A	Met
First Prior Year (2005/06)	8,385,052.79	15,292,860.48	N/A	Met

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

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

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

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

**Explanation:**  
(required if NOT met)



**10. CRITERION: Reserves**

STANDARD: Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out<sup>1</sup> and other financing uses:

Percentage Level	District ADA	
5% or \$50,000 <sup>2</sup> (greater of)	0	to 300
4% or \$50,000 <sup>2</sup> (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

District's Reserve Standard Percentage Level:

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

DATA ENTRY: For SELPA AUs, click the appropriate Yes or No button and enter the SELPA name(s), if applicable; all other data are extracted or calculated.

For districts that serve as the AU of a SELPA:

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

- b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499, 6500 and 6510, objects 7211-7213 and 7221-7223):

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Total Expenditures, Transfers Out, and Uses (Fund 01, objects 1000-7999)	173,960,461.00	177,410,912.00	181,873,396.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	173,960,461.00	177,410,912.00	181,873,396.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	5,218,813.83	5,322,327.36	5,456,201.88
6. Reserve Standard - by Amount (\$50,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	5,218,813.83	5,322,327.36	5,456,201.88

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for lines 1 through 4; all other data are extracted or calculated.

Designated Reserve Amounts (Unrestricted, resources 0000-1999):	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770)	8,700,000.00	8,870,546.00	9,093,670.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790)	2,997,307.28	9,964,859.00	18,680,542.00
3. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770)	0.00		
4. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790)	0.00		
5. District's Budgeted Reserves (Lines C1 thru C4)	11,697,307.28	18,835,405.00	27,774,212.00
<b>District's Reserve Standard (Line B7):</b>	<b>5,218,813.83</b>	<b>5,322,327.36</b>	<b>5,456,201.88</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves to the Standard**

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

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

**Explanation:**  
(required if NOT met)

No salary & benefit COLA budgeted for 2006-07 and 2007-08 and 2008-09

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Percentage Range: -10.0% to +10.0%

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

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

Description / Fiscal Year	Projection	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>			
First Prior Year (2005/06)	(6,891,782.90)		
Budget Year (2006/07)	(8,086,834.00)	17.3%	Not Met
1st Subsequent Year (2007/08)	(8,086,834.00)	0.0%	Met
2nd Subsequent Year (2008/09)	(8,086,834.00)	0.0%	Met
<b>1b. Transfers In, General Fund *</b>			
First Prior Year (2005/06)	0.00		
Budget Year (2006/07)	0.00	0.0%	Met
1st Subsequent Year (2007/08)	0.00	0.0%	Met
2nd Subsequent Year (2008/09)	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>			
First Prior Year (2005/06)	2,184,797.00		
Budget Year (2006/07)	2,693,656.00	23.3%	Not Met
1st Subsequent Year (2007/08)	2,794,155.00	3.7%	Met
2nd Subsequent Year (2008/09)	2,924,130.00	4.7%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

1a. Increased costs of Special Education, Home to School Transportation and the required 3.0% contribution to RMA required additional funds be contributed from unrestricted sources.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

1c. In order to provide adequate furniture and equipment for our new high school the tranfer to the reserve for capital outlay fund was increased.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2) Yes
- List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years	Principal Balance	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
SACS Codes Used	Remaining	as of	(2005/06)	(2006/07)	(2007/08)	(2008/09)
		July 1, 2006	Annual Payment	Annual Payment	Annual Payment	Annual Payment
			(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	8	290,201	42,459	42,459	42,459	42,459
Fund/Resource/Object:	12/0001/7438/7439					
Certificates of Participation	15	8,110,000	794,605	795,025	794,275	792,310
Fund/Resource/Object:	01/0000/7438/7439					
Other Postemployment Benefits		30,692,000	626,632	832,640	915,904	1,007,494
Fund/Resource/Object:	various					
Supp Early Retirement Program	2	1,018,338	509,169	509,169	509,169	
Fund/Resource/Object:	01/0000/3931					
State School Building Loans						
Fund/Resource/Object:						
Compensated Absences		1,306,086				
Fund/Resource/Object:	various					
<b>Other Long-term Commitments:</b>						
Commitment Type:	SSC & Classroom Leases					
		Month to Month	1,012,492	1,043,439	1,043,439	1,043,439
Fund/Resource/Object:	25/9811&9812/5610					
Total Annual Payments:			2,985,357	3,222,732	3,305,246	2,885,702
Percent Change Over Previous Year:				8.0%	2.6%	-12.7%

**S6B. Calculating the District's Change in Revenues**

DATA ENTRY: All data are extracted or calculated.

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2005/06)	(2006/07)	(2007/08)	(2008/09)
Revenue Limit (Fund 01, Objects 8011, 8020-8089) (Criterion 4B)	119,401,239.00	128,897,292.00	134,879,734.00	138,247,049.00
Percent Change Over Previous Year:		8.0%	4.6%	2.5%
Status:	Met	Met	Met	Met

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

DATA ENTRY: Enter an explanation if Not Met.

- MET - Percent change in annual payments for long-term commitments does not exceed the percent change in revenues for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retiree must have at least 15 years continuous service with District. Must be at least 50 years of age. District will provide 10 years of benefits up to age 65, whichever comes first.

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of retirees receiving benefits	161	161	161
Total annual cost	832,640	915,904	1,007,494
Percent of total annual cost paid by retiree			
Percent of total annual cost paid by employer (100% minus retiree %)	100%	100%	100%

5. Total liability for postemployment benefits

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

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

6. Amount of total liability that is unfunded

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

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

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

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

Workers' Compensation

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

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)

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

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

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

6. Amount of total liability that is unfunded

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,261.0	1,238.8	1,238.8	1,238.8

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

[ ]

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

**One Year Agreement**

Total cost of salary settlement

[ ]

% change in salary schedule from prior year  
or

[ ]

**Multiyear Agreement**

Total cost of salary settlement

[ ]

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

[ ]

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

[ ]



**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	852,923		
	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
7. Amount included for any tentative salary increases	0	0	0

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	10,300,375	11,021,401	11,792,899
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	7.9%	7.0%	7.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

**Certificated (Non-management) Step and Column Adjustments**

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,642,650	1,549,737	2,681,654
3. Percent change in step & column over prior year	2.0%	1.6%	2.8%

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of classified (non-management) FTE positions	725.0	826.9	826.9	826.9

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?   
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

If No, complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>One Year Agreement</b>			
Total cost of salary settlement	1,184,491	1,184,491	1,184,491
% change in salary schedule from prior year or	4.0%		
<b>Multiyear Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Tentative agreement has been reached pending Board approval on 6/15/2006. Revenue Limit Sources and categorical funds for positions within the categorical programs. The FTEs noted here are for all funds. Child Development teachers and aides are negotiated separately and will receive a COLA of 1.0% effective 7/1/2006.

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
	0	0	0

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,265,836	6,704,445	7,173,756
3. Percent of H&W cost paid by employer	100%	100%	100%
4. Percent projected change in H&W cost over prior year	6.0%	7.0%	7.0%

<b>Classified (Non-management) Prior Year Settlements</b>		
Are any new costs from prior year settlements included in the budget?	No	
If Yes, amount of new costs included in the budget and MYPs		
If Yes, explain the nature of the new costs:		

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	333,049	576,417	583,293
3. Percent change in step & column over prior year	1.0%	1.7%	1.7%

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

---



---



---



---



---



---



---

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

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

	Prior Year (2nd Interim) (2005/06)	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Number of management, supervisor, and confidential FTE positions	123.5	124.0	124.0	124.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

Yes
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
No	No	No	No
733,600	733,600	733,600	733,600
4.0%	4.0%	4.0%	4.0%

Negotiations Not Settled

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

121,825
---------

4. Amount included for any tentative salary increases

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
0	0	0

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

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
Yes	Yes	Yes
1,085,651	1,161,647	1,242,962
100%	100%	100%
8.4%	7.0%	7.0%

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

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

Budget Year (2006/07)	1st Subsequent Year (2007/08)	2nd Subsequent Year (2008/09)
No	No	No

---

**ADDITIONAL FISCAL INDICATORS**

---

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

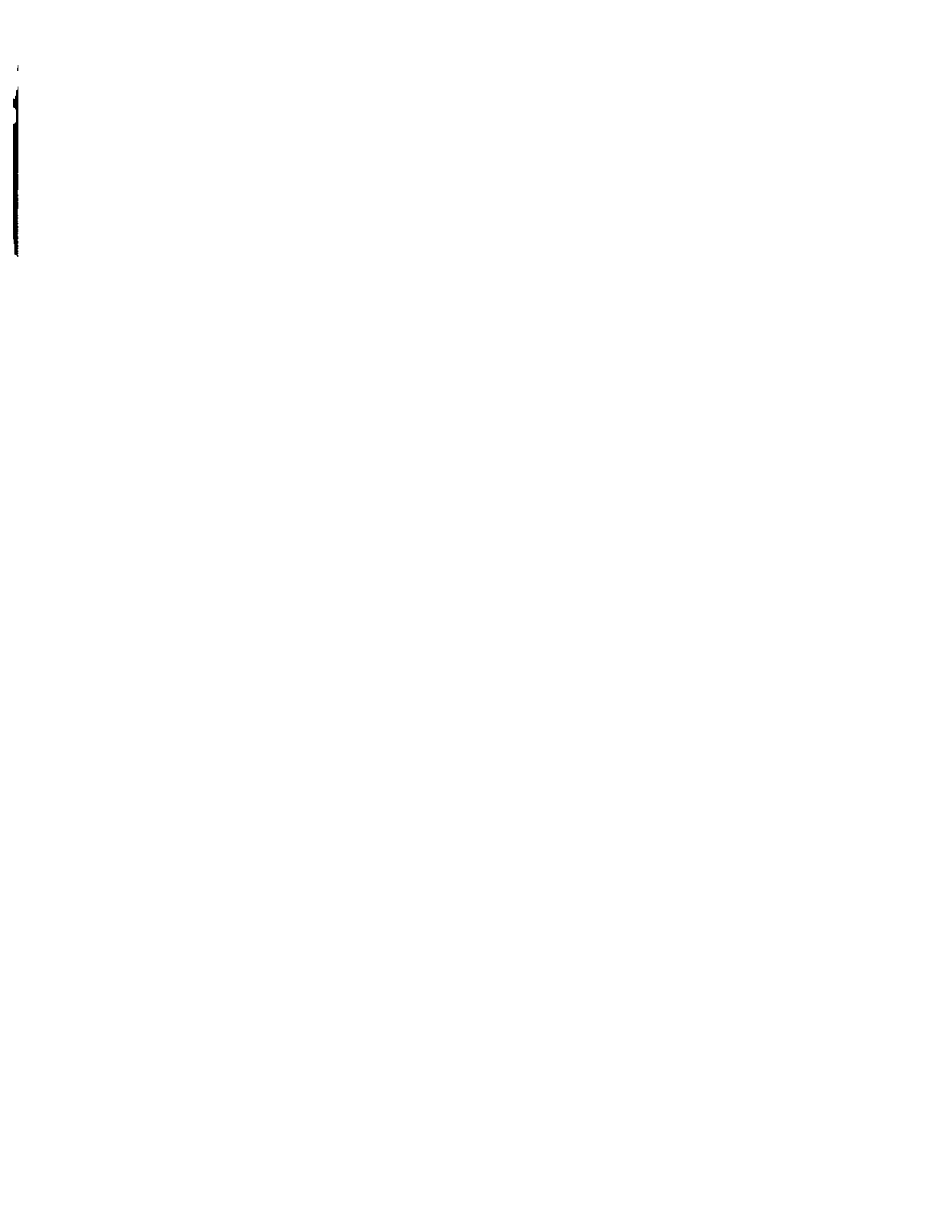
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

---

**End of School District Budget Criteria and Standards Review**

---



# **SUPPORTING SCHEDULES**





Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES</b>					
1. Beginning Balance	9791-9795	2,132,059.23		0.00	2,132,059.23
2. State Lottery Revenue	8560	2,878,551.00		516,663.00	3,395,214.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,010,610.23	0.00	516,663.00	5,527,273.23
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	431,839.06			431,839.06
2. Classified Salaries	2000-2999	271,140.48			271,140.48
3. Employee Benefits	3000-3999	106,446.87			106,446.87
4. Books and Supplies	4000-4999	1,413,875.90		382,647.11	1,796,523.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,262,109.69			1,262,109.69
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	41,642.23		124,540.69	166,182.92
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	65,074.00		9,475.20	74,549.20
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11 )		3,592,128.23	0.00	516,663.00	4,108,791.23
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,418,482.00	0.00	0.00	1,418,482.00

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

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



July 1 Budget (Single Adoption)  
2006/07 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>A. REVENUES</b>		
1) Revenue Limit Sources	8010-8099	0.00
2) Federal Revenue	8100-8299	
3) Other State Revenue	8300-8599	1,505,002.00
4) Other Local Revenue	8600-8799	0.00
5) TOTAL, REVENUES		1,505,002.00
<b>B. EXPENDITURES</b>		
1) Certificated Salaries	1000-1999	0.00
2) Classified Salaries	2000-2999	0.00
3) Employee Benefits	3000-3999	0.00
4) Books and Supplies	4000-4999	0.00
5) Services and Other Operating Expenditures	5000-5999	0.00
6) Capital Outlay	6000-6599	0.00
7) Other Outgo (excluding Direct Support/ Indirect Costs)	7100-7299, 7400-7499	1,505,002.00
8) Direct Support/Indirect Costs	7300-7399	
9) TOTAL, EXPENDITURES		1,505,002.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		0.00
<b>D. OTHER FINANCING SOURCES/USES</b>		
1) Interfund Transfers		
a) Transfers In	8910-8929	0.00
b) Transfers Out	7610-7629	
2) Other Sources/Uses		
a) Sources	8930-8979	0.00
b) Uses	7630-7699	
3) Contributions	8980-8999	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		0.00

July 1 Budget (Single Adoption)  
2006/07 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
<b>F. FUND BALANCE, RESERVES</b>		
1) Beginning Balance		
a) As of July 1 - Unaudited	9791	0.00
b) Audit Adjustments	9793	0.00
c) As of July 1 - Audited (F1a + F1b)		0.00
d) Other Restatements	9795	0.00
e) Net Beginning Balance (F1c + F1d)		0.00
2) Ending Balance, June 30 (E + F1e)		
(Beginning Balance in budget year)		0.00
Components of Ending Fund Balance		
a) Reserved Amounts		
1. Revolving Cash	9711	0.00
2. Stores	9712	0.00
3. Prepaid Expenditures	9713	0.00
4. All Others	9719	0.00
5. General Reserve		
(EC 42124)	9730	0.00
6. Legally Restricted Balances	9740	0.00
b) Designated Amounts		
1. Designated for Economic Uncertainties	9770	0.00
2. Designated for the Unrealized Gains of		
Investments and Cash in County Treasury	9775	0.00
3. Capital Outlay & Equipment Replacement		
Reserves/All Other Designations	9780	0.00
(Must equal line F2b3a4 plus line F2b3b)		
a. Capital Outlay & Equipment Replacement		
Reserves		
1. Beginning Balance		
2. Less: Current Purchases		
3. Plus: Current Contributions		
4. Equals: Ending Balance		0.00
b. All Other Designations		
Total All Other Designations		0.00
c) Undesignated / Unappropriated Amount	9790	0.00

July 1 Budget (Single Adoption)  
2006/07 Budget  
General Fund  
Regional Occupational Program  
Revenues, Expenditures, and Changes in Fund Balances

Description (Resources 6350 and 6360)	Object Codes	Total Program
Calculation of allowable reserves and ending balance in accordance with Education Code 52321.		
<b>A. Contributions to Capital Outlay and Equipment Replacement Reserve.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,505,002.00
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		225,750.30
3) Current Contributions (Page 2, Line F2b3a3)		0.00
4) Amount in Excess of Allowable Contribution (Line 3 minus Line 2, or 0 if negative amount)		0.00
<b>B. Net Ending Balance.</b>		
1) Total, Expenditures, Transfers Out, and Uses (Page 1, Lines B9, D1b and D2b)		1,505,002.00
2) Allowable Net Ending Balance (Line 1 times 15%)		225,750.30
3) Ending Balance, June 30 (Page 2, Line F2)		0.00
4) Less: Capital Outlay & Equipment Replacement Reserves - Beginning Balance (Page 2, Line F2b3a1)		0.00
5) Plus: Capital Outlay & Equipment Replacement Reserves - Current Purchases (Page 2, Line F2b3a2)		0.00
6) Adjusted Net Ending Balance (Line 3 minus Line 4 plus Line 5)		0.00
7) Amount in Excess of Allowable Ending Balance (Line 6 minus Line 2, or 0 if negative amount)		0.00



July 1 Budget (Single Adoption)  
 2006/07 Budget  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support		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				
01 GENERAL FUND								
Expenditure Detail	0.00	(74,785.00)	0.00	(603,958.00)				
Other Sources/Uses Detail					0.00	2,693,656.00		
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	250.00	0.00	13,300.00	0.00				
Other Sources/Uses Detail					18,241.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	112,335.00	0.00	141,990.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(38,300.00)	373,668.00	0.00				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					975,000.00	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					1,000,000.00	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	75,000.00					
Other Sources/Uses Detail					200,415.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					700,000.00	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)  
2006/07 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>113,085.00</b>	<b>(113,085.00)</b>	<b>603,958.00</b>	<b>(603,958.00)</b>	<b>2,893,656.00</b>	<b>2,893,656.00</b>		



SACS2006 Financial Reporting Software - 2006.1.0  
6/8/2006 10:04:55 AM

36-67686-0000000

July 1 Budget (Single Adoption)  
2006/07 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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (Funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (Objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (Objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical flexibility transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (Functions 1000-1999 and

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

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500, 6510, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to -0- by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 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

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

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

EFB-POSITIVE - (W) - All ending fund balances (object 979Z) should be positive by resource, by fund. PASSED

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	0000	8700	-80,076.00

Explanation: Inter-Program facility use

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

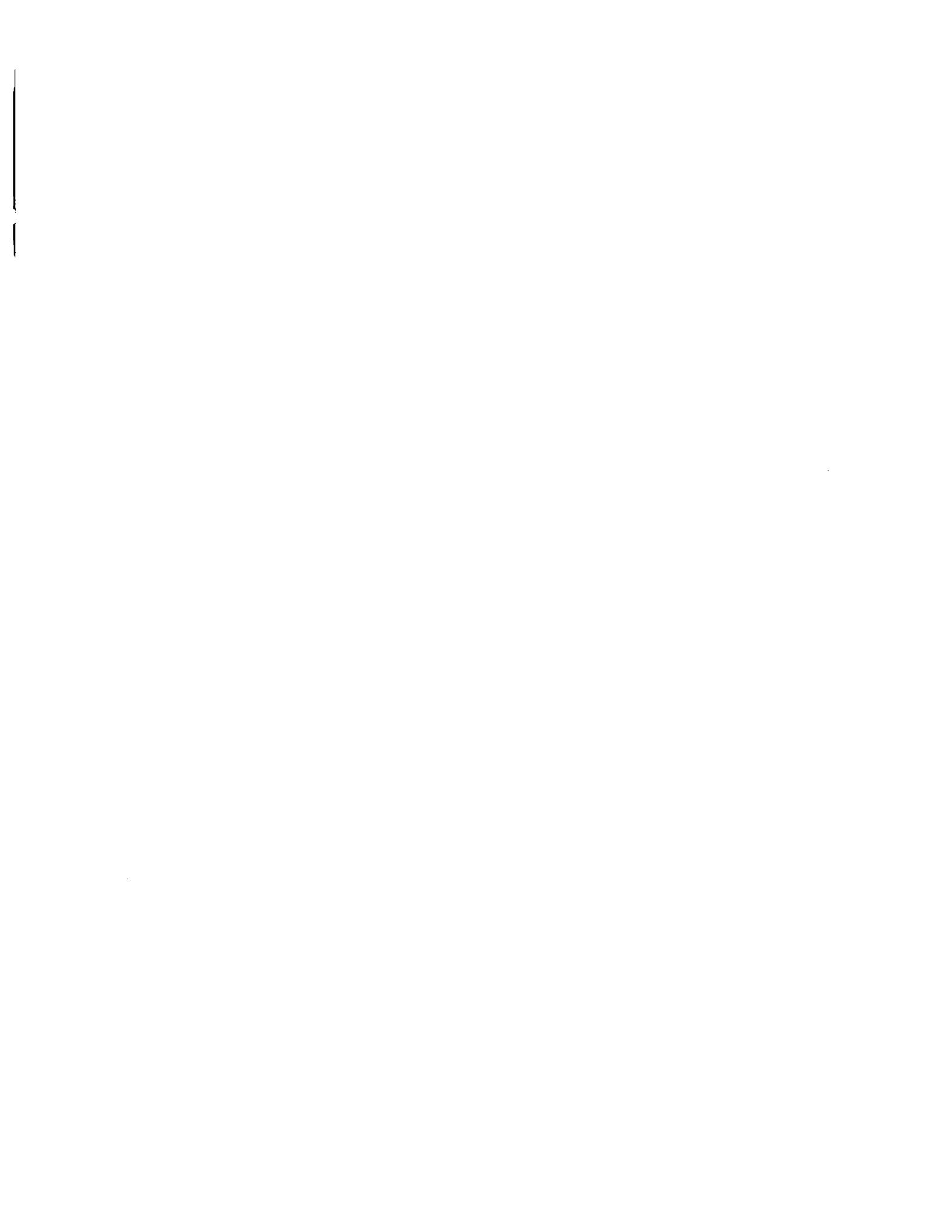
CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

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

CHK-UNBALANCED-DATA - (W) - If unbalanced or incomplete data exists in any of the forms, it must be corrected before an official export can be completed. PASSED

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

Checks Completed.





# **MULTI-YEAR PROJECTION**





COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTI YEAR PROJECTION

2006-2007 Adopted Budget - 6/15/06

5.92% COLA, No  
Deficit &  
Equalization

4.7% COLA, No  
Deficit + Prop 98  
Settlement

2.7% COLA, No  
Deficit + Prop 98  
Settlement

Description	2005-06 Estimated Actuals	2006-07 Adopted Budget	Percent of Change	2007-08 Est. Budget	Percent of Change	2008-09 Est. Budget	Percent of Change
<b>Revenue:</b>							
Revenue Limit Sources	\$ 120,235,042	\$ 129,780,294	7.9%	\$ 135,112,736	4.1%	\$ 139,260,732	3.1%
Federal Revenue	\$ 13,567,617	\$ 12,748,501	-6.0%	\$ 12,748,501	0.0%	\$ 12,748,501	0.0%
Other State Revenue	\$ 22,241,410	\$ 23,632,920	6.3%	\$ 25,147,084	6.4%	\$ 27,139,059	7.9%
Other Local Revenues	\$ 10,912,904	\$ 11,442,905	4.9%	\$ 11,540,689	0.9%	\$ 11,663,911	1.1%
<b>Total, Revenues:</b>	<b>\$ 166,956,973</b>	<b>\$ 177,604,620</b>	<b>6.4%</b>	<b>\$ 184,549,010</b>	<b>3.9%</b>	<b>\$ 190,812,202</b>	<b>3.4%</b>
<b>Expenditures:</b>							
Certificated Salaries	\$ 82,300,959	\$ 84,315,975	2.4%	\$ 85,466,286	1.4%	\$ 87,819,646	2.8%
Classified Salaries	\$ 26,353,104	\$ 27,487,204	4.3%	\$ 27,960,297	1.7%	\$ 28,439,033	1.7%
Employee Benefits	\$ 31,650,277	\$ 34,867,829	10.2%	\$ 36,151,568	3.7%	\$ 37,461,683	3.6%
Books & Supplies	\$ 8,152,237	\$ 7,704,833	-5.5%	\$ 7,779,755	1.0%	\$ 7,786,934	0.1%
Services, Other							
Operating Expenses	\$ 12,936,279	\$ 13,921,999	7.6%	\$ 13,978,867	0.4%	\$ 14,138,930	1.1%
Capital Outlay	\$ 583,583	\$ 865,080	48.2%	\$ 886,707	2.5%	\$ 909,761	2.6%
Other Outgo	\$ 2,491,815	\$ 2,707,843	8.7%	\$ 2,707,843	0.0%	\$ 2,707,843	0.0%
Support Costs	\$ (653,530)	\$ (603,958)	-7.6%	\$ (603,958)	0.0%	\$ (603,958)	0.0%
<b>Total, Expenditures:</b>	<b>\$ 163,814,724</b>	<b>\$ 171,266,805</b>	<b>4.5%</b>	<b>\$ 174,327,364</b>	<b>1.8%</b>	<b>\$ 178,659,873</b>	<b>2.5%</b>
<b>Other Sources/Uses:</b>							
Transfers In	\$ -						
Transfers Out	\$ 2,184,797	\$ 2,693,656	23.3%	\$ 2,708,959	0.6%	\$ 2,730,621	0.8%
Contributions	\$ -	\$ -		\$ -		\$ -	
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 165,999,521</b>	<b>\$ 173,960,461</b>	<b>4.8%</b>	<b>\$ 177,036,323</b>	<b>1.8%</b>	<b>\$ 181,390,494</b>	<b>2.5%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ 957,452</b>	<b>\$ 3,644,159</b>	<b>280.6%</b>	<b>\$ 7,512,687</b>	<b>106.2%</b>	<b>\$ 9,421,708</b>	<b>25.4%</b>
<b>Beginning Balance July 1</b>	<b>\$ 17,942,869</b>	<b>\$ 18,900,321</b>		<b>\$ 22,544,480</b>		<b>\$ 30,057,167</b>	
<b>Ending Balance</b>	<b>\$ 18,900,321</b>	<b>\$ 22,544,480</b>	<b>19.3%</b>	<b>\$ 30,057,167</b>	<b>33.3%</b>	<b>\$ 39,478,875</b>	<b>31.3%</b>
<b>Components of Ending Balance:</b>							
Revolving Cash	\$ 50,000	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%
Prepaid Expenditures		\$ -		\$ -		\$ -	
Cash with Fiscal Agent							
Stores	\$ 150,000	\$ 150,000	0.0%	\$ 150,000	0.0%	\$ 150,000	0.0%
<b>Designated for Economic Uncertainties</b>	<b>\$ 8,300,000</b>	<b>\$ 8,700,000</b>	<b>4.8%</b>	<b>\$ 8,851,816</b>	<b>1.7%</b>	<b>\$ 9,069,525</b>	
Restricted Ending Balances	\$ 2,141,234	\$ 2,141,234		\$ 2,141,234		\$ 2,141,234	
Lottery	\$ 1,414,762	\$ 1,148,768		\$ 1,148,768		\$ 1,148,768	
Mandated Cost Incentive	\$ 443,894	\$ 443,894		\$ 443,894		\$ 443,894	
Anticipated Settlement - ACE		\$ 4,995,186		\$ 4,995,186		\$ 4,995,186	
Anticipated Settlement - CSEA	\$ -	\$ 1,184,491		\$ 1,184,491		\$ 1,184,491	
Anticipated Settlement - Management		\$ 733,600		\$ 733,600		\$ 733,600	
Other Designations	\$ -	\$ -		\$ -		\$ -	
<b>Unappropriated Amount</b>	<b>\$ 6,400,431</b>	<b>\$ 2,997,307</b>		<b>\$ 10,358,178</b>		<b>\$ 19,562,177</b>	

