

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

# FINANCIAL STATEMENTS UNAUDITED ACTUALS

2006-2007



## Board of Education

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

## District Administration

James A. Downs	Superintendent
Mrs. Yolanda Cabrera	Asst. Superintendent, Curriculum
Mr. Casey Cridelich	Asst. Superintendent, Business
Mr. Jerry Almendarez	Asst. Superintendent, Human Resources
Mr. Rick Dischinger	Asst. Superintendent, Student Services

Presented to Governing Board September 20, 2007

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2006-07 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 20, 2007

To the Superintendent of Public Instruction:

2006-07 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

County Office of Education

School District

Betty Richards

Sosan Schaller

Name

Name

Business Advisory Program Manager

Director, Fiscal Service

Title

Title

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2008-09 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Description	2006-07 Unaudited Actuals			2007-08 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			16,942.56	16,399.00	16,399.00	16,399.00
a. Kindergarten	1,678.87	1,692.90				
b. Grades One through Three	5,506.14	5,512.94				
c. Grades Four through Six	5,523.12	5,534.40				
d. Grades Seven and Eight	3,724.11	3,707.53				
e. Opportunity Schools and Full-day Opportunity Classes	27.50	34.35				
f. Home and Hospital	4.92	5.72				
g. Community Day School	9.14	10.57				
2. Special Education						
a. Special Day Class	307.55	288.35		308.00	308.00	308.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	6.90	6.92	6.92	7.00	7.00	7.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	4.38	4.16	4.16	4.00	4.00	4.00
3. TOTAL, ELEMENTARY	16,792.63	16,797.84	16,953.64	16,718.00	16,718.00	16,718.00
<b>HIGH SCHOOL</b>						
4. General Education			6,068.10	5,884.00	5,884.00	5,967.69
a. Grades Nine through Twelve	5,612.00	5,518.99				
b. Continuation Education	233.23	236.55				
c. Opportunity Schools and Full-day Opportunity Classes	42.52	47.15				
d. Home and Hospital	7.36	9.80				
e. Community Day School						
5. Special Education						
a. Special Day Class	184.46	233.25		184.00	184.00	184.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	12.21	11.79	11.79	13.00	13.00	13.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	9.28	8.24	8.24	9.00	9.00	9.00
6. TOTAL, HIGH SCHOOL	6,101.06	6,065.77	6,088.13	6,090.00	6,090.00	6,173.69
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	0.30		0.30			
b. High School	5.84	7.86	5.84	15.00	15.00	15.00
8. Special Education						
a. Special Day Class - Elementary	33.36	33.78	33.36	55.00	55.00	55.00
b. Special Day Class - High School	9.35	9.69	9.35			
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	48.85	51.33	48.85	70.00	70.00	70.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	22,942.54	22,914.94	23,090.62	22,878.00	22,878.00	22,961.69
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	483.04	484.18	484.18	485.00	485.00	485.00

Description	2006-07 Unaudited Actuals			2007-08 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						
14. Adults Enrolled, State Apportioned	68.47	85.12	85.12	89.00	89.00	89.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	15.55	27.21	27.21	16.00	16.00	16.00
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	84.02	112.33	112.33	105.00	105.00	105.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,509.60	23,511.45	23,687.13	23,468.00	23,468.00	23,551.69
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	182,720.00	216,917.00	216,917.00	206,502.00	206,502.00	206,502.00
20. HIGH SCHOOL	276,846.00	278,123.00	278,123.00	269,797.00	269,797.00	269,797.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	459,566.00	495,040.00	495,040.00	476,299.00	476,299.00	476,299.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	9.08	9.08	10.52	9.00	9.00	9.00
b. Pupil Hours for 7th & 8th Hours	9.07	9.07	10.52	9.00	9.00	9.00
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)				22.00	22.00	22.00
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	22.00	22.00	22.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,175.09	5,536.50
2. Inflation Increase	0041	308.00	252.00
3. All Other Adjustments	0042, 0525	57.55	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,540.64	5,788.50
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,540.64	5,788.50
b. Revenue Limit ADA	0033	23,090.62	22,983.69
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	127,936,812.80	133,041,089.57
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	434,662.00	455,590.00
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	128,371,474.80	133,496,679.57
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	128,371,474.80	133,496,679.57
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	41,651.00	45,637.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	890,054.00	885,187.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(848,403.00)	(839,550.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	127,523,071.80	132,657,129.57

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	7,585,390.00	7,880,742.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		25,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,585,390.00	7,855,742.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
<b>31. STATE AID PORTION OF REVENUE LIMIT</b> (Sum Line 24, minus Lines 29 and 30. If negative, then zero)			
	0111	119,937,681.80	124,801,387.57
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	273,680.00	391,018.00
33. Core Academic Program	9001	588,482.00	
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	1,201,500.00	
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007	56,373.00	
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---	(1,153,811.80)	7,000,000.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	418,863.20	6,608,982.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	120,356,545.00	131,410,369.57
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	120,356,545.00	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		770,234.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		1,056,741.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		49,781.00

# 01 GENERAL FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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	125,910,605.01	2,883,072.00	128,793,677.01	137,204,139.00	2,847,160.00	140,151,299.00	8.8%
2) Federal Revenue		8100-8299	163,036.31	13,778,907.49	13,941,943.80	195,600.00	15,002,888.00	15,198,488.00	9.0%
3) Other State Revenue		8300-8599	14,600,382.28	20,657,758.46	35,258,140.74	12,701,129.00	22,105,209.00	34,806,338.00	-1.3%
4) Other Local Revenue		8600-8799	2,514,193.30	10,719,175.20	13,233,368.50	1,720,227.00	11,392,710.00	13,112,937.00	-0.9%
5) TOTAL, REVENUES			143,188,216.90	48,038,913.15	191,227,130.05	151,821,095.00	51,447,967.00	203,269,062.00	6.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,369,495.98	16,244,007.09	92,613,503.07	80,788,885.00	17,460,689.00	98,249,574.00	6.1%
2) Classified Salaries		2000-2999	18,590,156.76	10,060,523.50	28,650,680.26	20,085,121.00	11,111,485.00	31,196,606.00	8.9%
3) Employee Benefits		3000-3999	28,940,172.77	7,882,912.86	36,823,085.63	30,245,671.00	8,563,449.00	38,809,120.00	5.4%
4) Books and Supplies		4000-4999	2,761,942.20	6,103,445.65	8,865,387.85	2,484,417.00	10,739,596.00	13,224,013.00	49.2%
5) Services and Other Operating Expenditures		5000-5999	8,943,479.07	4,016,922.00	12,960,401.07	9,354,954.00	7,770,332.00	17,125,286.00	32.1%
6) Capital Outlay		6000-6999	395,595.20	264,090.47	659,685.67	275,000.00	411,386.00	686,386.00	4.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	908,655.30	1,982,583.15	2,891,238.45	854,786.00	1,919,179.00	2,773,945.00	-4.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(2,415,523.17)	1,796,379.42	(619,143.75)	(2,787,139.00)	2,129,221.00	(657,918.00)	6.3%
9) TOTAL, EXPENDITURES			134,493,974.11	48,350,864.14	182,844,838.25	141,301,675.00	60,105,337.00	201,407,012.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,694,242.79	(311,950.99)	8,382,291.80	10,519,420.00	(6,857,370.00)	1,862,050.00	-77.8%
<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	208,656.00	987,379.18	1,196,035.18	212,703.00	965,000.00	1,207,703.00	1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,902,405.52)	6,902,405.52	0.00	(9,652,370.00)	9,652,370.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,111,061.52)	5,915,026.34	(1,196,035.18)	(9,665,073.00)	8,657,370.00	(1,207,703.00)	1.0%



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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>			1,583,181.27	5,803,075.35	7,186,256.62	654,347.00	0.00	654,347.00	-90.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9781	14,214,800.49	2,756,249.75	16,971,050.24	15,797,981.76	8,359,325.10	24,157,306.86	42.3%
b) Audit Adjustments		9783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,214,800.49	2,756,249.75	16,971,050.24	15,797,981.76	8,359,325.10	24,157,306.86	42.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,214,800.49	2,756,249.75	16,971,050.24	15,797,981.76	8,359,325.10	24,157,306.86	42.3%
2) Ending Balance, June 30 (E + F1e)			15,797,981.76	8,359,325.10	24,157,306.86	16,452,328.76	8,359,325.10	24,811,653.86	2.7%
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	191,461.51	0.00	191,461.51	150,000.00	0.00	150,000.00	-21.7%
Prepaid Expenditures		9713	1,326.00	0.00	1,326.00	0.00	0.00	0.00	-100.0%
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	8,359,325.10	8,359,325.10	0.00	8,359,325.10	8,359,325.10	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	9,202,050.00	0.00	9,202,050.00	10,130,736.00	0.00	10,130,736.00	10.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	6,353,144.25	0.00	6,353,144.25	6,121,592.76	0.00	6,121,592.76	-3.6%
0110 E-Rate Technology Program	0000	9780	513,946.97		513,946.97			513,946.97	
0750 Mandated Costs	0000	9780	3,435,056.39		3,435,056.39			3,435,056.39	
0000 Declining Enrollment Contingency	0000	9780	600,000.00		600,000.00			600,000.00	
1100 Lottery	1100	9780	1,804,140.89		1,804,140.89			1,804,140.89	
0110 E-Rate Technology Program	0000	9780				513,946.97		513,946.97	
0750 Mandated Costs	0000	9780				3,435,056.39		3,435,056.39	
0000 Declining Enrollment Contingency	0000	9780				600,000.00		600,000.00	
0000 Designated for Operational Bdgt	0000	9780				113,963.51		113,963.51	
1100 Lottery	1100	9780				1,458,625.89		1,458,625.89	
c) Undesignated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	
d) Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	25,056,688.86	7,396,435.85	32,453,104.61				
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	116,441.85	0.00	116,441.85				
3) Accounts Receivable		9200	2,575,834.01	7,824,275.13	10,400,109.14				
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	191,481.51	0.00	191,481.51				
7) Prepaid Expenditures		9330	1,326.00	0.00	1,326.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			27,994,231.83	15,220,711.08	43,214,942.91				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	12,196,250.07	6,861,385.98	19,057,636.05				
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		9680							
7) TOTAL, LIABILITIES			12,196,250.07	6,861,385.98	19,057,636.05				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,797,981.76	8,359,325.10	24,157,306.86				

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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	120,356,545.00	0.00	120,356,545.00	131,410,370.00	0.00	131,410,370.00	9.2%
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	(38,313.00)	0.00	(38,313.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	148,378.75	0.00	148,378.75	150,000.00	0.00	150,000.00	1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,573.73	0.00	1,573.73	2,000.00	0.00	2,000.00	27.1%
County & District Taxes Secured Roll Taxes		8041	9,491,390.94	0.00	9,491,390.94	8,800,000.00	0.00	8,800,000.00	-7.3%
Unsecured Roll Taxes		8042	471,730.77	0.00	471,730.77	600,000.00	0.00	600,000.00	27.2%
Prior Years' Taxes		8043	194,275.95	0.00	194,275.95	200,000.00	0.00	200,000.00	2.9%
Supplemental Taxes		8044	1,305,878.53	0.00	1,305,878.53	1,098,742.00	0.00	1,098,742.00	-15.9%
Education Revenue Augmentation Fund (ERAF)		8045	(4,064,643.50)	0.00	(4,064,643.50)	(3,000,000.00)	0.00	(3,000,000.00)	-26.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	36,805.52	0.00	36,805.52	30,000.00	0.00	30,000.00	-18.5%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>127,903,622.69</b>	<b>0.00</b>	<b>127,903,622.69</b>	<b>139,291,112.00</b>	<b>0.00</b>	<b>139,291,112.00</b>	<b>8.9%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,883,072.00)		(2,883,072.00)	(2,947,160.00)		(2,947,160.00)	2.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		113,769.00	113,769.00		52,097.00	52,097.00	-54.2%
Special Education ADA Transfer	6500	8091		2,769,303.00	2,769,303.00		2,895,063.00	2,895,063.00	4.5%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	
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	890,054.32	0.00	890,054.32	885,187.00	0.00	885,187.00	-0.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096				(25,000.00)	0.00	(25,000.00)	
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>125,910,605.01</b>	<b>2,883,072.00</b>	<b>128,793,677.01</b>	<b>137,204,139.00</b>	<b>2,947,160.00</b>	<b>140,151,299.00</b>	<b>8.8%</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	3,535,418.00	3,535,418.00	0.00	3,548,005.00	3,548,005.00	0.4%
Special Education Discretionary Grants		8182	0.00	225,945.00	225,945.00	0.00	145,324.00	145,324.00	-35.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8267	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		9,192,583.26	9,192,583.26		10,148,162.00	10,148,162.00	10.4%
Vocational and Applied Technology Education	3500-3699	8290		207,165.00	207,165.00		207,165.00	207,165.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		119,108.00	119,108.00		117,905.00	117,905.00	-1.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	163,036.31	496,688.23	661,724.54	195,600.00	836,327.00	1,031,927.00	55.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>163,036.31</b>	<b>13,778,907.49</b>	<b>13,941,943.80</b>	<b>195,600.00</b>	<b>15,002,888.00</b>	<b>15,198,488.00</b>	<b>9.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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									
Supplemental Instruction Programs									
Current Year	0000	8311				1,826,975.00		1,826,975.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					49,781.00	49,781.00	
Prior Years	2430	8319					0.00	0.00	
ROC/P Entitlement									
Current Year	8350-8360	8311		1,587,268.00	1,587,268.00		1,682,000.00	1,682,000.00	4.7%
Prior Years	8350-8360	8319		166,367.00	166,367.00		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		208,971.00	208,971.00		208,848.00	208,848.00	-0.1%
Home-to-School Transportation	7230	8311		634,711.00	634,711.00		617,270.00	617,270.00	-2.7%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		2,310,122.66	2,310,122.66		2,958,751.00	2,958,751.00	28.1%
Spec. Ed. Transportation	7240	8311		463,963.00	463,963.00		451,214.00	451,214.00	-2.7%
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	40.00	40.00	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	7,759,872.00	0.00	7,759,872.00	7,706,114.00	0.00	7,706,114.00	-0.7%
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	3,436,710.00	0.00	3,436,710.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	3,009,673.83	573,318.78	3,582,992.61	3,027,640.00	609,460.00	3,637,100.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		393,870.00	393,870.00		495,121.00	495,121.00	25.7%
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%
Supplemental School Counseling Program	7080	8590		741,418.00	741,418.00		655,210.00	655,210.00	-11.6%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,631,043.00	1,631,043.00		1,679,339.00	1,679,339.00	3.0%
Staff Development	7292, 7294, 7295, 7296, 7305	8590		853,750.00	853,750.00		456,250.00	456,250.00	-46.6%
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		48,847.02	48,847.02		41,754.00	41,754.00	-14.5%
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		95,120.00	95,120.00		104,462.00	104,462.00	9.8%
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		601,776.00	601,776.00		722,131.00	722,131.00	20.0%
Targeted Instructional Improvement Block Grant	7394	8590		1,381,983.00	1,381,983.00		1,304,724.00	1,304,724.00	-5.6%
School and Library Improvement Block Grant	7395	8590		1,846,522.00	1,846,522.00		1,921,121.00	1,921,121.00	4.0%
Quality Education Investment Act	7400	8590					0.00	0.00	
All Other State Revenue	All Other	8590	394,126.45	7,118,688.00	7,512,794.45	140,400.00	8,167,771.00	8,308,171.00	10.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,600,382.28</b>	<b>20,657,758.46</b>	<b>35,258,140.74</b>	<b>12,701,129.00</b>	<b>22,105,209.00</b>	<b>34,806,338.00</b>	<b>-1.3%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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	12,379.18	12,379.18	0.00	10,000.00	10,000.00	-19.2%
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	5,450.73	0.00	5,450.73	5,000.00	0.00	5,000.00	-8.3%
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	55,972.15	0.00	55,972.15	47,005.00	0.00	47,005.00	-16.0%
Interest		8660	1,900,711.81	0.00	1,900,711.81	1,204,500.00	0.00	1,204,500.00	-36.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	178,338.30	178,338.30	0.00	265,250.00	265,250.00	48.7%
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	552,058.61	85,182.07	637,240.68	463,722.00	170,000.00	633,722.00	-0.6%
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 or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	10,443,275.65	10,443,275.65	0.00	10,947,460.00	10,947,460.00	4.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6380	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6380	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6380	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,514,193.30	10,719,175.20	13,233,368.50	1,720,227.00	11,392,710.00	13,112,937.00	-0.9%
<b>TOTAL, REVENUES</b>			143,188,216.90	48,038,913.15	191,227,130.05	151,821,095.00	51,447,967.00	203,269,062.00	6.3%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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	65,503,566.68	10,881,604.31	76,385,170.99	69,352,690.00	11,424,307.00	80,776,997.00	5.7%
Certificated Pupil Support Salaries		1200	3,765,443.43	2,417,028.74	6,182,472.17	4,009,450.00	2,729,232.00	6,738,682.00	9.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,699,592.36	763,392.76	7,462,985.12	7,001,739.00	841,893.00	7,843,632.00	5.1%
Other Certificated Salaries		1900	400,893.51	2,181,981.28	2,582,874.79	425,006.00	2,465,257.00	2,890,263.00	11.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>75,369,495.98</b>	<b>15,244,007.09</b>	<b>92,613,503.07</b>	<b>80,788,885.00</b>	<b>17,460,689.00</b>	<b>98,249,574.00</b>	<b>6.1%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	736,173.19	3,671,495.15	4,407,668.34	816,676.00	4,132,376.00	4,949,052.00	12.3%
Classified Support Salaries		2200	6,635,173.03	4,486,845.59	13,122,018.62	9,573,620.00	4,897,757.00	14,471,377.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	2,363,349.36	523,204.26	2,906,553.62	2,048,910.00	562,798.00	2,611,708.00	-10.1%
Clerical, Technical and Office Salaries		2400	6,523,102.18	1,294,803.78	7,817,905.96	7,253,254.00	1,411,529.00	8,664,783.00	10.8%
Other Classified Salaries		2900	312,359.00	84,174.72	396,533.72	392,661.00	107,025.00	499,686.00	26.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,590,156.76</b>	<b>10,060,523.50</b>	<b>28,650,680.26</b>	<b>20,085,121.00</b>	<b>11,111,485.00</b>	<b>31,196,606.00</b>	<b>8.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,325,171.15	1,226,599.58	7,551,770.73	6,372,901.00	1,372,696.00	7,745,597.00	2.6%
PERS		3201-3202	1,573,958.60	878,111.01	2,452,069.61	1,778,159.00	902,266.00	2,680,425.00	9.3%
OASDI/Medicare/Alternative		3301-3302	2,418,893.96	943,728.16	3,362,622.12	2,603,338.00	1,010,545.00	3,613,883.00	7.5%
Health and Welfare Benefits		3401-3402	13,743,501.42	3,662,245.12	17,405,746.54	14,289,069.00	3,934,134.00	18,223,203.00	4.7%
Unemployment Insurance		3501-3502	48,525.68	12,464.13	60,989.81	52,065.00	67,327.00	119,392.00	95.8%
Workers' Compensation		3601-3602	1,629,032.51	421,561.58	2,050,594.09	1,754,148.00	496,694.00	2,250,840.00	9.8%
OPEB, Allocated		3701-3702	2,177,594.40	540,639.31	2,718,233.71	2,209,252.00	508,053.00	2,807,305.00	3.3%
OPEB, Active Employees		3751-3752				87,680.00	475.00	88,155.00	
PERS Reduction		3801-3802	565,212.74	197,563.97	762,776.71	598,909.00	181,259.00	780,168.00	2.3%
Other Employee Benefits		3901-3902	458,282.31	0.00	458,282.31	500,152.00	0.00	500,152.00	9.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,940,172.77</b>	<b>7,862,912.86</b>	<b>36,823,085.63</b>	<b>30,245,671.00</b>	<b>8,563,449.00</b>	<b>38,809,120.00</b>	<b>5.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,613,092.70	1,613,092.70	4,050.00	1,512,105.00	1,516,155.00	-6.0%
Books and Other Reference Materials		4200	13,103.58	456,303.42	469,407.00	42,196.00	324,058.00	366,254.00	-22.0%
Materials and Supplies		4300	2,210,948.91	2,980,129.94	5,191,078.85	2,059,275.00	6,265,207.00	10,324,482.00	98.9%
Noncapitalized Equipment		4400	537,889.71	1,053,919.59	1,591,809.30	378,896.00	638,226.00	1,017,122.00	-36.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,761,942.20</b>	<b>6,103,445.65</b>	<b>8,865,387.85</b>	<b>2,484,417.00</b>	<b>10,739,596.00</b>	<b>13,224,013.00</b>	<b>49.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100				325,000.00	1,178,542.00	1,503,542.00	
Travel and Conferences		5200	121,396.41	461,990.71	583,387.12	142,183.00	413,470.00	555,653.00	-4.8%
Dues and Memberships		5300	21,524.50	2,931.30	24,455.80	26,816.00	2,780.00	29,596.00	20.9%
Insurance		5400 - 5450	861,634.91	77,275.87	938,910.78	959,633.00	80,000.00	1,039,633.00	10.7%
Operations and Housekeeping Services		5500	4,545,004.47	32,523.32	4,577,527.79	4,665,374.00	33,685.00	4,699,059.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	854,255.60	314,027.68	1,168,283.28	972,514.00	585,300.00	1,557,814.00	33.3%
Transfers of Direct Costs		5710	221,049.03	(221,049.03)	0.00	328,895.00	(328,895.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,127.14	(48,381.89)	(43,254.75)	(21,710.00)	(53,402.00)	(75,112.00)	73.7%
Professional/Consulting Services and Operating Expenditures		5800	1,738,241.33	3,378,288.83	5,116,530.16	1,133,322.00	5,826,445.00	6,959,767.00	36.0%
Communications		5900	575,245.68	19,315.21	594,560.89	822,927.00	32,427.00	855,354.00	43.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,943,479.07</b>	<b>4,016,922.00</b>	<b>12,960,401.07</b>	<b>9,354,954.00</b>	<b>7,770,332.00</b>	<b>17,125,286.00</b>	<b>32.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	33,925.00	0.00	33,925.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	137,112.15	0.00	137,112.15	225,000.00	208,000.00	433,000.00	215.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	224,558.05	259,031.61	483,589.66	50,000.00	203,386.00	253,386.00	-47.6%
Equipment Replacement		6500	0.00	5,058.86	5,058.86	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>395,595.20</b>	<b>264,090.47</b>	<b>659,685.67</b>	<b>275,000.00</b>	<b>411,386.00</b>	<b>686,386.00</b>	<b>4.0%</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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	190,571.69	190,571.69	0.00	245,000.00	245,000.00	28.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		1,753,635.00	1,753,635.00		1,662,002.00	1,662,002.00	-5.2%
Other Transfers of Apportionments	All Other	7221-7223	59,913.60	38,376.46	98,290.06	60,491.00	12,177.00	72,668.00	-26.1%
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	331,388.05	0.00	331,388.05	359,275.00	0.00	359,275.00	8.4%
Other Debt Service - Principal		7439	517,353.65	0.00	517,353.65	435,000.00	0.00	435,000.00	-15.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>908,655.30</b>	<b>1,982,583.15</b>	<b>2,891,238.45</b>	<b>854,766.00</b>	<b>1,919,179.00</b>	<b>2,773,945.00</b>	<b>-4.1%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(1,796,379.42)	1,796,379.42	0.00	(2,129,221.00)	2,129,221.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(588,908.75)	0.00	(588,908.75)	(612,918.00)	0.00	(612,918.00)	4.1%
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	(30,235.00)	0.00	(30,235.00)	(45,000.00)	0.00	(45,000.00)	48.8%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(2,415,523.17)</b>	<b>1,796,379.42</b>	<b>(619,143.75)</b>	<b>(2,787,139.00)</b>	<b>2,129,221.00</b>	<b>(657,918.00)</b>	<b>6.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>134,493,974.11</b>	<b>48,350,864.14</b>	<b>182,844,838.25</b>	<b>141,301,675.00</b>	<b>60,105,337.00</b>	<b>201,407,012.00</b>	<b>10.2%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	975,000.00	975,000.00	0.00	985,000.00	985,000.00	1.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	208,656.00	12,379.18	221,035.18	212,703.00	10,000.00	222,703.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			208,656.00	987,379.18	1,196,035.18	212,703.00	995,000.00	1,207,703.00	1.0%
<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 LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(7,192,191.59)	7,192,191.59	0.00	(9,922,370.00)	9,922,370.00	0.00	0.0%
Contributions from Restricted Revenues		8990	19,786.07	(19,786.07)	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	270,000.00	(270,000.00)	0.00	270,000.00	(270,000.00)	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8996	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,902,405.52)	6,902,405.52	0.00	(9,652,370.00)	9,652,370.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(7,111,061.52)	5,915,026.34	(1,196,035.18)	(9,665,073.00)	8,657,370.00	(1,207,703.00)	1.0%



Resource	Description	2006-07 Unaudited Actuals	2007-08 Budget
5640	Medi-Cal Billing Option	46,701.49	46,701.49
6091	Cal-SAFE Academic and Supportive Services	228,623.14	228,623.14
6286	English Language Acquisition Program, Teacher Training & Student	174,052.55	174,052.55
6405	School Safety & Violence Prevention, Grades 8-12	226,591.94	226,591.94
6760	Arts and Music Block Grant	381,851.22	381,851.22
6761	Arts, Music, and Physical Education Supplies and Equipment	1,887,199.80	1,887,199.80
7055	CAHSEE Intensive Instruction and Services	137,074.46	137,074.46
7056	CAHSEE Individual Intervention Materials	29,244.00	29,244.00
7080	Supplemental School Counseling Program	335,118.27	335,118.27
7156	Instructional Materials Realignment, IMFRP (AB 1781)	321,325.81	321,325.81
7157	Instructional Materials: English Language Learners	10,905.00	10,905.00
7158	Instructional Materials - Williams Case	291,278.86	291,278.86
7271	California Peer Assistance & Review Program for Teacher (CPARP)	19,112.84	19,112.84
7294	Staff Development: Mathematics and Reading (AB 466)	1,259,589.71	1,259,589.71
7325	Staff Development: Administrator Training	33,932.60	33,932.60
7390	Pupil Retention Block Grant	177,343.65	177,343.65
7393	Professional Development Block Grant	240,075.50	240,075.50
7395	School and Library Improvement Block Grant	633.43	633.43
7396	Discretionary Block Grant - School Site	921,196.34	921,196.34
7397	Discretionary Block Grant - School District	480,486.30	480,486.30
7398	Instructional Materials, Library Materials and Education Technology	392,369.00	392,369.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	585,995.75	585,995.75
9010	Other Local	178,623.44	178,623.44
Total, Legally Restricted Balance		8,359,325.10	8,359,325.10

# 11 ADULT EDUCATION FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	266,492.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	276,455.00	New
4) Other Local Revenue		8600-8799	4,320.79	5,000.00	15.7%
5) TOTAL, REVENUES			270,812.79	281,455.00	3.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	139,023.29	108,050.00	-22.3%
2) Classified Salaries		2000-2999	70,362.89	91,518.00	30.1%
3) Employee Benefits		3000-3999	49,366.21	65,499.00	32.7%
4) Books and Supplies		4000-4999	3,390.29	10,376.00	206.1%
5) Services and Other Operating Expenditures		5000-5999	1,326.78	6,200.00	367.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	12,963.18	16,388.00	26.4%
9) TOTAL, EXPENDITURES			276,432.64	298,031.00	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,619.85)	(16,576.00)	195.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	18,241.00	16,576.00	-9.1%
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			18,241.00	16,576.00	-9.1%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,621.15	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,099.73	79,720.88	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,099.73	79,720.88	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,099.73	79,720.88	18.8%
2) Ending Balance, June 30 (E + F1e)			79,720.88	79,720.88	0.0%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
General Reserve		9719	0.00	0.00	0.0%
Legally Restricted Balance		9730	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9740	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9770	0.00	0.00	0.0%
Other Designations		9775	0.00	0.00	0.0%
Adult Ed Lottery	1100	9780	7,031.27		
Adult Education	6390	9780	72,689.61		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	138,226.19		
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	61,794.24		
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			200,020.43		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	120,299.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			120,299.55		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			79,720.88		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	263,492.00	0.00	-100.0%
State Aid - Prior Years		8019	3,000.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>266,492.00</b>	<b>0.00</b>	<b>-100.0%</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>					
Other State Apportionments Adult Education Current Year	6390	8311		276,455.00	
Prior Years	6390	8319		0.00	
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>276,455.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	3,744.79	2,500.00	-33.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	396.00	2,500.00	531.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	180.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,320.79</b>	<b>5,000.00</b>	<b>15.7%</b>
<b>TOTAL, REVENUES</b>			<b>270,812.79</b>	<b>281,455.00</b>	<b>3.9%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	95,440.21	64,920.00	-32.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,583.08	43,130.00	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>139,023.29</b>	<b>108,050.00</b>	<b>-22.3%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	42,458.68	43,931.00	3.5%
Classified Support Salaries		2200	4,517.22	23,116.00	411.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,386.99	24,471.00	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>70,362.89</b>	<b>91,518.00</b>	<b>30.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,189.13	12,241.00	49.5%
PERS		3201-3202	6,005.76	6,241.00	3.9%
OASDI/Medicare/Alternative		3301-3302	6,908.25	9,152.00	32.5%
Health and Welfare Benefits		3401-3402	19,600.37	25,870.00	32.0%
Unemployment Insurance		3501-3502	101.79	1,080.00	961.0%
Workers' Compensation		3601-3602	3,456.16	4,318.00	24.9%
OPEB, Allocated		3701-3702	2,950.56	0.00	-100.0%
OPEB, Active Employees		3751-3752		3,796.00	
PERS Reduction		3801-3802	2,154.19	2,801.00	30.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,366.21</b>	<b>65,499.00</b>	<b>32.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	109.09	200.00	83.3%
Books and Other Reference Materials		4200	(3,702.28)	1,000.00	-127.0%
Materials and Supplies		4300	5,851.65	7,000.00	19.6%
Noncapitalized Equipment		4400	1,131.83	2,176.00	92.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,390.29</b>	<b>10,376.00</b>	<b>206.1%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	594.00	600.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	521.65	300.00	-42.5%
Professional/Consulting Services and Operating Expenditures		5800	211.13	5,300.00	2410.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,326.78</b>	<b>6,200.00</b>	<b>367.3%</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 or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	12,963.18	16,388.00	26.4%
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>			12,963.18	16,388.00	26.4%
<b>TOTAL EXPENDITURES</b>			276,432.64	298,031.00	7.8%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	18,241.00	16,576.00	-9.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			18,241.00	16,576.00	-9.1%
<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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		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)			18,241.00	16,576.00	-9.1%

# 12 CHILD DEVELOPMENT FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,074,964.00	1,123,378.00	4.5%
3) Other State Revenue		8300-8599	2,071,349.91	1,991,488.00	-3.9%
4) Other Local Revenue		8600-8799	44,727.51	49,126.00	9.8%
5) TOTAL, REVENUES			3,191,041.42	3,163,992.00	-0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	706,795.94	670,219.00	-5.2%
2) Classified Salaries		2000-2999	1,110,567.02	1,156,465.00	4.1%
3) Employee Benefits		3000-3999	715,854.73	792,564.00	10.7%
4) Books and Supplies		4000-4999	88,453.22	83,030.00	-6.1%
5) Services and Other Operating Expenditures		5000-5999	242,198.61	240,442.00	-0.7%
6) Capital Outlay		6000-6999	204,701.66	0.00	-100.0%
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	145,036.43	177,658.00	22.5%
9) TOTAL, EXPENDITURES			3,256,066.95	3,162,838.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,025.53)	1,154.00	-101.8%
<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	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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,974.47	1,154.00	-98.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	384,343.08	469,317.55	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,343.08	469,317.55	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,343.08	469,317.55	22.1%
2) Ending Balance, June 30 (E + F1e)			469,317.55	470,471.55	0.2%
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	469,317.55	470,471.55	0.2%
0000 Child Development-General	0000	9780	235,302.06		
0001 Child Development-Facilities	0000	9780	42,573.28		
6092 Child Development-Cal-SAFE	6092	9780	124,911.07		
0560 State Preschool Reserve	6130	9780	63,576.52		
6140 Child Development-Facilities Revolving	6140	9780	2,954.62		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	361,171.26		
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	348,675.53		
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			709,846.79		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	240,529.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			240,529.24		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			469,317.55		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	1,074,964.00	1,123,378.00	4.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,074,964.00</b>	<b>1,123,378.00</b>	<b>4.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	637,504.00	631,388.00	-1.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	1,277,058.91	1,285,100.00	0.6%
All Other State Revenue	All Other	8590	156,787.00	75,000.00	-52.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,071,349.91</b>	<b>1,991,488.00</b>	<b>-3.9%</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	0.00	0.00	0.0%
Interest		8660	24,564.21	22,500.00	-8.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,153.30	22,000.00	9.2%
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	10.00	4,626.00	46160.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>44,727.51</b>	<b>49,126.00</b>	<b>9.8%</b>
<b>TOTAL, REVENUES</b>			<b>3,191,041.42</b>	<b>3,163,992.00</b>	<b>-0.8%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	706,795.94	670,219.00	-5.2%
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	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>706,795.94</b>	<b>670,219.00</b>	<b>-5.2%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	582,979.87	592,617.00	1.7%
Classified Support Salaries		2200	293,029.33	311,811.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	93,795.88	96,670.00	3.1%
Clerical, Technical and Office Salaries		2400	92,725.78	103,330.00	11.4%
Other Classified Salaries		2900	48,036.16	52,037.00	8.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,110,567.02</b>	<b>1,156,465.00</b>	<b>4.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	63,614.73	61,972.00	-2.6%
PERS		3201-3202	83,188.42	93,362.00	12.2%
OASDI/Medicare/Alternative		3301-3302	81,299.59	90,403.00	11.2%
Health and Welfare Benefits		3401-3402	394,433.62	440,051.00	11.6%
Unemployment Insurance		3501-3502	871.23	5,287.00	506.8%
Workers' Compensation		3601-3602	29,700.92	33,666.00	13.4%
OPEB, Allocated		3701-3702	39,193.63	49,677.00	26.7%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	23,552.59	18,146.00	-23.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>715,854.73</b>	<b>792,564.00</b>	<b>10.7%</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	10,510.74	500.00	-95.2%
Materials and Supplies		4300	77,942.48	82,530.00	5.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>88,453.22</b>	<b>83,030.00</b>	<b>-6.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	2,707.40	2,000.00	-26.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	95,458.98	100,658.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,329.15	13,130.00	57.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	109,354.96	109,889.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	14,272.97	6,197.00	-56.6%
Communications		5900	12,075.15	8,568.00	-29.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>242,198.61</b>	<b>240,442.00</b>	<b>-0.7%</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	204,701.66	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>204,701.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	10,814.57	9,591.00	-11.3%
Other Debt Service - Principal		7439	31,644.77	32,869.00	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>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	145,036.43	177,658.00	22.5%
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>			<b>145,036.43</b>	<b>177,658.00</b>	<b>22.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,256,066.95</b>	<b>3,162,838.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	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 LEAs		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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,947,740.34	5,674,500.00	-4.6%
3) Other State Revenue		8300-8599	526,145.99	554,500.00	5.4%
4) Other Local Revenue		8600-8799	2,615,465.28	2,859,200.00	9.3%
5) TOTAL, REVENUES			9,089,351.61	9,088,200.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,213,394.06	3,589,217.00	11.7%
3) Employee Benefits		3000-3999	1,489,402.80	1,426,400.00	-4.2%
4) Books and Supplies		4000-4999	3,869,518.31	3,924,700.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	51,894.47	97,675.00	88.2%
6) Capital Outlay		6000-6999	6,929.08	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	430,909.14	418,872.00	-2.8%
9) TOTAL, EXPENDITURES			9,062,047.86	9,456,864.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,303.75	(368,664.00)	-1450.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,303.75	(368,664.00)	-1450.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,546.42	1,663,850.17	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,546.42	1,663,850.17	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,546.42	1,663,850.17	1.7%
2) Ending Balance, June 30 (E + F1e)			1,663,850.17	1,295,186.17	-22.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	83,012.63	85,000.00	2.4%
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	1,555,837.54	1,185,186.17	-23.8%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	758,102.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	1,137,753.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	83,012.63		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,006,368.64		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	342,518.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			342,518.47		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,663,850.17		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,947,740.34	5,674,500.00	-4.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			5,947,740.34	5,674,500.00	-4.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	526,145.99	554,500.00	5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			526,145.99	554,500.00	5.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,503,279.56	2,800,000.00	11.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,207.37	30,000.00	-25.4%
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	71,978.35	29,200.00	-59.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,615,465.28	2,859,200.00	9.3%
<b>TOTAL, REVENUES</b>			9,089,351.61	9,088,200.00	0.0%



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	2,797,078.89	3,147,710.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	225,514.03	230,742.00	2.3%
Clerical, Technical and Office Salaries		2400	190,801.14	210,765.00	10.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,213,394.06</b>	<b>3,589,217.00</b>	<b>11.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	268,014.12	267,499.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	230,562.10	245,617.00	6.5%
Health and Welfare Benefits		3401-3402	769,684.46	689,769.00	-10.4%
Unemployment Insurance		3501-3502	1,573.66	15,101.00	859.6%
Workers' Compensation		3601-3602	53,795.78	60,391.00	12.3%
OPEB, Allocated		3701-3702	69,744.33	70,006.00	0.4%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	96,028.35	78,017.00	-18.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,489,402.80</b>	<b>1,426,400.00</b>	<b>-4.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	391,367.76	348,000.00	-11.1%
Noncapitalized Equipment		4400	31,122.01	76,600.00	146.1%
Food		4700	3,447,028.54	3,500,100.00	1.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,869,518.31</b>	<b>3,924,700.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	1,721.42	6,000.00	248.5%
Dues and Memberships		5300	445.00	1,000.00	124.7%
Insurance		5400-5450	712.22	0.00	-100.0%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,916.69	15,000.00	116.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(67,758.86)	(36,925.00)	-45.5%
Professional/Consulting Services and Operating Expenditures		5800	41,300.09	48,000.00	16.2%
Communications		5900	7,557.91	3,600.00	-52.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,894.47</b>	<b>97,675.00</b>	<b>88.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	6,929.08	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,929.08</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 Indirect Costs - Interfund		7350	430,909.14	418,872.00	-2.8%
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>			<b>430,909.14</b>	<b>418,872.00</b>	<b>-2.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,062,047.86</b>	<b>9,456,864.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<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	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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs					
		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)			0.00	0.00	0.0%

# 14 DEFERRED MAINTENANCE FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	948,729.00	928,905.00	-2.1%
4) Other Local Revenue		8600-8799	123,839.94	113,000.00	-8.8%
5) TOTAL, REVENUES			1,072,568.94	1,041,905.00	-2.9%
<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	5,050.76	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,920,193.32	1,898,600.00	-1.1%
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			1,925,244.08	1,898,600.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(852,675.14)	(856,695.00)	0.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	975,000.00	985,000.00	1.0%
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			975,000.00	985,000.00	1.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,324.86	128,305.00	4.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,520,969.06	2,643,293.92	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,520,969.06	2,643,293.92	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,520,969.06	2,643,293.92	4.9%
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	2,643,293.92	2,771,598.92	4.9%
Deferred Maintenance Projects	6205	9780	2,643,293.92		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,693,607.31		
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	35,548.01		
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			2,729,155.32		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	85,861.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			85,861.40		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,643,293.92		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
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	5,050.76	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,050.76</b>	<b>0.00</b>	<b>-100.0%</b>



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,915,428.32	1,898,600.00	-0.9%
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	4,765.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,920,193.32</b>	<b>1,898,600.00</b>	<b>-1.1%</b>
<b>CAPITAL OUTLAY</b>					
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>					
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>1,925,244.08</b>	<b>1,898,600.00</b>	<b>-1.4%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	975,000.00	985,000.00	1.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			975,000.00	985,000.00	1.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			975,000.00	985,000.00	1.0%

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



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	164,818.34	195,000.00	18.3%
5) TOTAL, REVENUES			164,818.34	195,000.00	18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services 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>			164,818.34	195,000.00	18.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			164,818.34	195,000.00	18.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,075,626.70	3,240,445.04	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,075,626.70	3,240,445.04	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,075,626.70	3,240,445.04	5.4%
2) Ending Balance, June 30 (E + F1e)			3,240,445.04	3,435,445.04	6.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,240,445.04	3,435,445.04	6.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,199,632.62		
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	40,812.42		
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			3,240,445.04		
<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			
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)			3,240,445.04		

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	164,818.34	195,000.00	18.3%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			164,818.34	195,000.00	18.3%
<b>TOTAL, REVENUES</b>			164,818.34	195,000.00	18.3%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	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>					
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 LEAs		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 LEAs		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>			0.00	0.00	0.0%



# 21 BUILDING FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,279,135.30	1,700,000.00	-25.4%
5) TOTAL, REVENUES			2,279,135.30	1,700,000.00	-25.4%
<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	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,395.58	0.00	-100.0%
6) Capital Outlay		6000-6999	6,182,608.89	6,617,834.00	7.0%
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			6,207,004.47	6,617,834.00	6.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,927,869.17)	(4,917,834.00)	25.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	448,852.54	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,852.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,479,016.63)	(4,917,834.00)	41.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,094,824.43	47,165,807.80	14.8%
b) Audit Adjustments		9793	9,550,000.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,644,824.43	47,165,807.80	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,644,824.43	47,165,807.80	-6.9%
2) Ending Balance, June 30 (E + F1e)			47,165,807.80	42,247,973.80	-10.4%
Components of Ending Fund Balance					
a) Reserve for					
Resolving 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	47,165,807.80	42,247,973.80	-10.4%
School Site Construction and Repair	0000	9780	47,165,807.80		
c) Undesignated Amount					
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	37,244,366.08		
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	9,550,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	441,633.83		
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			47,235,999.91		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	70,192.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			70,192.11		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			47,165,807.80		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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>					
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%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,241,492.30	1,700,000.00	-24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,643.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,279,135.30	1,700,000.00	-25.4%
<b>TOTAL, REVENUES</b>			2,279,135.30	1,700,000.00	-25.4%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,963.25	0.00	-100.0%
Communications		5900	432.33	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			24,395.58	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	3,572,128.18	3,100,000.00	-13.2%
Land Improvements		6170	2,175,410.18	2,039,000.00	-6.3%
Buildings and Improvements of Buildings		6200	435,070.53	1,478,834.00	239.9%
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>			6,182,608.89	6,617,834.00	7.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,207,004.47	6,617,834.00	6.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	448,852.54	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>448,852.54</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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<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)			448,852.54	0.00	-100.0%

# **25 CAPITAL FACILITIES FUND**



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,494,693.44	1,886,836.00	-24.4%
5) TOTAL, REVENUES			2,494,693.44	1,886,836.00	-24.4%
<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	41,306.94	175,000.00	323.7%
5) Services and Other Operating Expenditures		5000-5999	1,113,318.60	2,916,476.00	162.0%
6) Capital Outlay		6000-6999	527,686.87	702,702.00	33.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	30,235.00	45,000.00	48.8%
9) TOTAL, EXPENDITURES			1,712,547.41	3,839,178.00	124.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			782,146.03	(1,952,342.00)	-349.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,939,402.00	206,127.00	-93.0%
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			2,939,402.00	206,127.00	-93.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,721,548.03	(1,746,215.00)	-146.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,678,266.15	11,399,814.18	48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,678,266.15	11,399,814.18	48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,678,266.15	11,399,814.18	48.5%
2) Ending Balance, June 30 (E + F1e)			11,399,814.18	9,653,599.18	-15.3%
Components of Ending Fund Balance					
a) Reserve for Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
General Reserve		9719	0.00	0.00	0.0%
Legally Restricted Balance		9730	0.00	0.00	0.0%
b) Designated Amounts		9740	0.00	0.00	0.0%
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	11,399,814.18	9,653,599.18	-15.3%
9811 Capital Facilities	9010	9780	2,911,015.29		
9812 Capital Facilities	9010	9780	7,428,963.94		
9813 Capital Facilities	9010	9780	1,059,834.95		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,237,573.80		
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	163,327.17		
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			12,400,900.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,001,086.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,001,086.79		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,399,814.18		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	416,308.52	349,200.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,007,836.14	1,500,000.00	48.8%
Other Local Revenue					
All Other Local Revenue		8699	1,070,548.78	37,636.00	-96.5%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,494,693.44</b>	<b>1,886,836.00</b>	<b>-24.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,494,693.44</b>	<b>1,886,836.00</b>	<b>-24.4%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
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	41,306.94	150,000.00	263.1%
Noncapitalized Equipment		4400	0.00	25,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			41,306.94	175,000.00	323.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,394.14	7,500.00	70.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,039,108.95	2,818,976.00	171.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	847.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	68,968.51	90,000.00	30.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,113,318.60</b>	<b>2,916,476.00</b>	<b>162.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,591.43	32,810.00	813.6%
Buildings and Improvements of Buildings		6200	524,095.44	669,892.00	27.8%
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>527,686.87</b>	<b>702,702.00</b>	<b>33.2%</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	30,235.00	45,000.00	48.8%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>30,235.00</b>	<b>45,000.00</b>	<b>48.8%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,712,547.41</b>	<b>3,839,178.00</b>	<b>124.2%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,939,402.00	206,127.00	-93.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,939,402.00</b>	<b>206,127.00</b>	<b>-93.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<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 LEAs		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%
<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>2,939,402.00</b>	<b>206,127.00</b>	<b>-93.0%</b>

# 35 SCHOOL FACILITY FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	6,069,427.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,050,446.44	711,700.00	-32.2%
5) TOTAL, REVENUES			7,119,873.44	711,700.00	-90.0%
<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	1,435.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	501,879.41	176,888.00	-64.8%
6) Capital Outlay		6000-6999	10,646,431.62	3,031,287.00	-71.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	46,862.49	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,196,609.48	3,208,175.00	-71.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,076,736.04)	(2,496,475.00)	-38.8%
<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	3,185,460.36	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			(3,185,460.36)	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,262,196.40)	(2,496,475.00)	-65.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,390,235.69	14,909,643.27	-33.4%
b) Audit Adjustments		9793	(218,396.02)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,171,839.67	14,909,643.27	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,171,839.67	14,909,643.27	-32.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	14,909,643.27	12,413,168.27	-16.7%
9701 Sycamore Hills Elementary	7710	9780	5,550,277.11		
9702 CFD #1	7710	9780	311,059.08		
9724 New High School	7710	9780	2,105,216.84		
9725 New High School #3	7710	9780	149,167.61		
9726 New School I	7710	9780	1,700,459.92		
9727 New School II	7710	9780	491,940.86		
9728 New Middle School #5	7710	9780	200,808.58		
9729 Zimmerman Elementary	7710	9780	52,108.81		
9730 BMS Relocatables	7710	9780	4,261.28		
9731 Jurupa Vista Relocatables	7710	9780	66,059.00		
9732 Lincoln Relocatables	7710	9780	93,296.21		
9733 Lewis Relocatables	7710	9780	136,872.44		
9734 Rogers Relocatables	7710	9780	123,792.19		
9735 Wilson Relocatables	7710	9780	315,871.01		
9736 BHS Modernization	7710	9780	275,053.97		
9737 CHS Modernization	7710	9780	1,228,617.89		
9738 Sycamore Hills Addition	7710	9780	665,025.52		
9740 Smith Modernization	7710	9780	431,447.30		
9741 Rogers Modernization	7710	9780	471,055.05		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
9743 THMS Relocatables	7710	9780	6,971.16		
9744 BMS Relocatables	7710	9780	8,110.69		
9745 Crestmore Relocatables	7710	9780	65,905.40		
9746 Sycamore Addition #2	7710	9780	456,265.35		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,715,941.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,044,362.85		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	224,415.72		
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			16,984,720.27		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,075,077.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,075,077.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			14,909,643.27		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	6,069,427.00	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>			6,069,427.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,050,446.44	711,700.00	-32.2%
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>			1,050,446.44	711,700.00	-32.2%
<b>TOTAL, REVENUES</b>			7,119,873.44	711,700.00	-90.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
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	1,435.96	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,435.96	0.00	-100.0%



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	298,747.61	81,888.00	-72.6%
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	203,131.80	95,000.00	-53.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>501,879.41</b>	<b>176,888.00</b>	<b>-64.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,646,424.62	3,031,287.00	-71.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,646,431.62</b>	<b>3,031,287.00</b>	<b>-71.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	46,862.49	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>46,862.49</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,196,609.48</b>	<b>3,208,175.00</b>	<b>-71.3%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	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>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,185,460.36	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,185,460.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		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)			(3,185,460.36)	0.00	-100.0%

# **40 SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS**



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	254,834.52	240,000.00	-5.8%
5) TOTAL, REVENUES			254,834.52	240,000.00	-5.8%
<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	15,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	270,000.00	New
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	285,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			254,834.52	(45,000.00)	-117.7%
<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	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			254,834.52	(45,000.00)	-117.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,425,908.66	5,680,743.18	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,425,908.66	5,680,743.18	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,425,908.66	5,680,743.18	4.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,680,743.18	5,635,743.18	-0.8%
9870 Fd 01 Reserve for Capital Outlay	9010	9780	5,048,141.42		
9871 Fd 13 Reserve for Capital Outlay	9010	9780	632,601.76		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,614,631.36		
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	66,111.82		
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			5,680,743.18		
<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			
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)			5,680,743.18		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	254,834.52	240,000.00	-5.8%
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>254,834.52</b>	<b>240,000.00</b>	<b>-5.8%</b>
<b>TOTAL, REVENUES</b>			<b>254,834.52</b>	<b>240,000.00</b>	<b>-5.8%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	15,000.00	New

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	270,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	270,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	285,000.00	New

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	67,753.56	60,000.00	-11.4%
4) Other Local Revenue		8600-8799	5,308,669.30	5,075,000.00	-4.4%
5) TOTAL, REVENUES			5,376,422.86	5,135,000.00	-4.5%
<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	4,812,091.82	6,264,993.00	30.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,812,091.82	6,264,993.00	30.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			564,331.04	(1,129,993.00)	-300.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			564,331.04	(1,129,993.00)	-300.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,243,327.62	6,807,658.66	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,243,327.62	6,807,658.66	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,243,327.62	6,807,658.66	9.0%
2) Ending Balance, June 30 (E + F1e)			6,807,658.66	5,677,665.66	-16.6%
Components of Ending Fund Balance					
a) Reserve for					
Resolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	6,807,658.66	5,677,665.66	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,807,658.66		
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			6,807,658.66		
<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			
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)			6,807,658.66		



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 Voted Indebtedness Levies					
Homeowners' Exemptions		8571	67,753.56	60,000.00	-11.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			67,753.56	60,000.00	-11.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,488,674.86	4,000,000.00	-10.9%
Unsecured Roll		8612	228,169.51	400,000.00	75.3%
Prior Years' Taxes		8613	10,447.64	25,000.00	139.3%
Supplemental Taxes		8614	307,889.59	300,000.00	-2.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	53,054.84	50,000.00	-5.8%
Interest		8660	220,432.86	300,000.00	36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,308,669.30	5,075,000.00	-4.4%
<b>TOTAL, REVENUES</b>			5,376,422.86	5,135,000.00	-4.5%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Bond Redemptions		7433	510,000.00	2,080,000.00	307.8%
Bond Interest and Other Service Charges		7434	4,302,091.82	4,184,993.00	-2.7%
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>4,812,091.82</b>	<b>6,264,993.00</b>	<b>30.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,812,091.82</b>	<b>6,264,993.00</b>	<b>30.2%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	0.00	0.0%

<b>BOND DESCRIPTION</b>		<b>GO Bond</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	100,409,877.25	100,409,877.25
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		100,409,877.25	100,409,877.25
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		510,000.00	510,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	99,899,877.25	99,899,877.25
1. Restricted Balance, July 1	2006-07	6,243,327.62	6,243,327.62
2. Tax Receipts	2006-07	5,088,236.44	5,088,236.44
3. State and Federal Apportionments	2006-07	67,753.56	67,753.56
4. Other Designated Revenue	2006-07	220,432.86	220,432.86
5. Subtotal (Sum of lines 1 through 4)		11,619,750.48	11,619,750.48
6. Less: Actual Expenditures or Other Uses	2006-07	4,812,091.82	4,812,091.82
7. Restricted Balance, June 30 (Line 5 minus 6)	2006-07	6,807,658.66	6,807,658.66
8. Estimated Tax Receipts on the Unsecured Roll	2007-08	4,775,000.00	4,775,000.00
9. Estimated State and Federal Apportionments	2007-08	60,000.00	60,000.00
10. Other Estimated Revenue	2007-08	300,000.00	300,000.00
11. Subtotal (Sum of lines 7 through 10)		11,942,658.66	11,942,658.66
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2007-08	6,264,993.00	6,264,993.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2007-08	(5,677,665.66)	(5,677,665.66)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2007-08		0.00000
b) LEVIED	2007-08		0.00000

# 67 SELF INSURANCE FUND



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	7,460,551.32	6,262,745.00	-16.1%
5) TOTAL, REVENUES			7,460,551.32	6,262,745.00	-16.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	173,872.91	188,596.00	8.5%
3) Employee Benefits		3000-3999	868,327.55	929,523.00	7.0%
4) Books and Supplies		4000-4999	39,154.93	93,600.00	139.1%
5) Services and Other Operating Expenses		5000-5999	1,419,039.12	2,380,850.00	67.8%
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			2,500,394.51	3,592,569.00	43.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,960,156.81	2,670,176.00	-46.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			4,960,156.81	2,670,176.00	-46.2%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,321,353.28	13,281,510.09	59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,321,353.28	13,281,510.09	59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,321,353.28	13,281,510.09	59.6%
2) Ending Net Assets, June 30 (E + F1e)			13,281,510.09	15,951,686.09	20.1%
Components of Ending Net Assets					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	13,281,510.09	15,951,686.09	20.1%
9878 Self Insurance Fund	9010	9780	1,232,951.08		
9884 Workers' Compensation Fund	9010	9780	4,734,929.41		
9967 OPEB Fund	9010	9780	7,313,629.60		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,979,123.05		
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	3,174,331.99		
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			19,223,455.04		



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	5,941,944.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,941,944.95		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			13,281,510.09		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	643,880.85	748,000.00	16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,553,432.17	5,275,000.00	-19.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	263,238.30	239,745.00	-8.9%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,460,551.32</b>	<b>6,262,745.00</b>	<b>-16.1%</b>
<b>TOTAL, REVENUES</b>			<b>7,460,551.32</b>	<b>6,262,745.00</b>	<b>-16.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14.49	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	103,964.49	106,227.00	2.2%
Clerical, Technical and Office Salaries		2400	69,893.93	82,369.00	17.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			173,872.91	188,596.00	8.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,452.66	16,843.00	9.0%
OASDI/Medicare/Alternative		3301-3302	12,802.72	14,182.00	10.8%
Health and Welfare Benefits		3401-3402	22,679.80	27,693.00	22.1%
Unemployment Insurance		3501-3502	86.09	831.00	865.3%
Workers' Compensation		3601-3602	2,927.43	3,323.00	13.5%
OPEB, Allocated		3701-3702	808,836.37	860,596.00	6.4%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	5,542.48	6,055.00	9.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			868,327.55	929,523.00	7.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,050.73	88,600.00	139.1%
Noncapitalized Equipment		4400	2,104.20	5,000.00	137.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			39,154.93	93,600.00	139.1%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	5,874.69	4,000.00	-31.9%
Dues and Memberships		5300	25.00	1,500.00	5900.0%
Insurance		5400-5450	235,307.62	142,500.00	-39.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,801.19	31,500.00	146.1%
Transfers of Direct Costs - Interfund		5750	290.00	1,850.00	537.9%
Professional/Consulting Services and Operating Expenditures		5800	1,164,414.71	2,199,000.00	88.9%
Communications		5900	325.91	500.00	53.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,419,039.12</b>	<b>2,380,850.00</b>	<b>67.8%</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>2,500,394.51</b>	<b>3,592,569.00</b>	<b>43.7%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

# **COMMUNITY FACILITIES DISTRICT 2**



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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	430,601.04	550,000.00	27.7%
5) TOTAL REVENUES			430,601.04	550,000.00	27.7%
<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	90,445.74	113,000.00	24.9%
6) Capital Outlay		6000-6999	3,183,648.83	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	249,802.50	254,443.00	1.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,523,897.07	367,443.00	-89.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,093,296.03)	182,557.00	-105.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	6,466.45	0.00	-100.0%
b) Transfers Out		7610-7629	6,466.45	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,093,296.03)	182,557.00	-105.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,339,773.47	1,246,477.44	-71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,339,773.47	1,246,477.44	-71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,339,773.47	1,246,477.44	-71.3%
2) Ending Balance, June 30 (E + F1e)			1,246,477.44	1,429,034.44	14.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,246,477.44	1,429,034.44	14.6%
CFD #2	9010	9780	1,246,477.44		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,246,477.44		
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			1,246,477.44		
<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			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,246,477.44		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
<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	297,602.02	300,000.00	0.8%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	132,999.02	250,000.00	88.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			430,601.04	550,000.00	27.7%
<b>TOTAL, REVENUES</b>			430,601.04	550,000.00	27.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	68,032.48	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Unaudited Actuals  
Capital Project Fund for Blended Component Units  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,413.26	113,000.00	404.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>90,445.74</b>	<b>113,000.00</b>	<b>24.9%</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	3,183,648.83	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,183,648.83</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	239,802.50	239,443.00	-0.1%
Other Debt Service - Principal		7439	10,000.00	15,000.00	50.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>249,802.50</b>	<b>254,443.00</b>	<b>1.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,523,897.07</b>	<b>367,443.00</b>	<b>-89.6%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,466.45	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			6,466.45	0.00	-100.0%
<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	6,466.45	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			6,466.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<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%

# GENERAL FIXED ASSETS



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	20,693,894.00		20,693,894.00	3,421,076.00		24,114,970.00
Work in Progress	44,987,378.00		44,987,378.00	16,787,490.64		61,774,868.64
Total capital assets not being depreciated	65,681,272.00	0.00	65,681,272.00	20,208,566.64	0.00	85,889,838.64
Capital assets being depreciated:						
Land Improvements	15,068,061.00		15,068,061.00	308,755.11		15,376,816.11
Buildings	109,860,697.00		109,860,697.00	373,123.25		110,233,820.25
Equipment	14,978,083.00		14,978,083.00	483,456.22		15,461,539.22
Total capital assets being depreciated	139,906,841.00	0.00	139,906,841.00	1,165,334.58	0.00	141,072,175.58
Accumulated Depreciation for:						
Land Improvements	(5,227,057.00)		(5,227,057.00)	(601,826.00)		(5,828,883.00)
Buildings	(42,966,656.00)		(42,966,656.00)	(3,390,449.00)		(46,357,107.00)
Equipment	(10,961,893.00)		(10,961,893.00)	(773,212.00)		(11,735,105.00)
Total accumulated depreciation	(59,155,606.00)	0.00	(59,155,606.00)	(4,765,487.00)	0.00	(63,921,095.00)
Total capital assets being depreciated, net	80,751,233.00	0.00	80,751,233.00	(3,600,152.42)	0.00	77,151,080.58
Governmental activity capital assets, net	146,432,505.00	0.00	146,432,505.00	16,608,414.22	0.00	163,040,919.22
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



# LONG TERM DEBT



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	100,409,877.25		100,409,877.25		510,000.00	99,899,877.25	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,110,000.00		8,110,000.00		420,000.00	7,690,000.00	
Capital Leases Payable	379,859.12		379,859.12		121,303.31	258,555.81	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,405,000.00		4,405,000.00		10,000.00	4,395,000.00	
Net OPEB Obligation	34,513,762.00		34,513,762.00	4,187,801.45	1,330,157.17	37,371,406.28	
Compensated Absences Payable	1,434,302.00		1,434,302.00	119,251.48		1,553,553.48	
Governmental activities long-term liabilities	149,252,800.37	0.00	149,252,800.37	4,307,052.93	2,391,460.48	151,168,392.82	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# GANN



	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2005-06 Actual Appropriations Limit and Gann ADA are from district's prior year Gann Report to the CDE)	<b>2005-06 Actual</b>			<b>2006-07 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	93,734,081.14		93,734,081.14			97,085,400.74
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	24,172.37		24,172.37			24,082.10
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2005-06</b>			<b>Adjustments to 2006-07</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit is entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2006-07 data should tie to Principal Apportionment Attendance Software reports)	<b>2006-07 P2 Report</b>			<b>2007-08 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	22,942.54		22,942.54	22,878.00		22,878.00
2. ROC/P ADA (Form A, Line 12)	483.04		483.04	485.00		485.00
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	22.00		22.00
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	459,566.00		459,566.00	476,299.00		476,299.00
5. Divide Line B4 by 700 (Round to 2 decimals)			656.52			680.43
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			24,082.10			24,065.43
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimals)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			24,082.10			24,065.43
<b>C. LOCAL PROCEEDS OF TAXES DATA</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2006-07 Actual</b>			<b>2007-08 Budget</b>		
1. Homeowners' Exemption (Object 8021)	148,378.75		148,378.75	150,000.00		150,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,573.73		1,573.73	2,000.00		2,000.00
4. Secured Roll Taxes (Object 8041)	9,491,390.94		9,491,390.94	8,800,000.00		8,800,000.00
5. Unsecured Roll Taxes (Object 8042)	471,730.77		471,730.77	600,000.00		600,000.00
6. Prior Years' Taxes (Object 8043)	194,275.95		194,275.95	200,000.00		200,000.00
7. Supplemental Taxes (Object 8044)	1,305,878.53		1,305,878.53	1,098,742.00		1,098,742.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,064,643.50)		(4,064,643.50)	(3,000,000.00)		(3,000,000.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	36,805.52		36,805.52	30,000.00		30,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	12,379.18		12,379.18	10,000.00		10,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes (Object 8780)	0.00		0.00			
16. Less: Transfers to Charter Schools in Lieu of Property Taxes (Object 7280)	0.00		0.00			
17. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)				(25,000.00)		(25,000.00)
18. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C17 minus C16)	7,597,769.87	0.00	7,597,769.87	7,865,742.00	0.00	7,865,742.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
19. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
20. TOTAL LOCAL PROCEEDS OF TAXES (Lines C18 plus C19)	7,597,769.87	0.00	7,597,769.87	7,865,742.00	0.00	7,865,742.00

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
21. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,740,260.00			1,818,275.00
<b>OTHER EXCLUSIONS</b>						
22. Americans with Disabilities Act						
23. Unreimbursed Court Mandated Desegregation Costs for Court (For court orders imposed on or after November 6, 1979)						
24. Other Unfunded Court/Federal Mandates			1,740,260.00			1,818,275.00
25. TOTAL EXCLUSIONS (Lines C21 through C24)						
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
26. Revenue Limit State Aid - Current Year (Object 8011)	120,356,545.00		120,356,545.00	131,410,370.00		131,410,370.00
27. Revenue Limit State Aid - Prior Years (Object 8019)	(38,313.00)		(38,313.00)	0.00		0.00
28. Supplemental Instruction - CY (Res. 0000, Object 8311)				1,826,975.00		1,826,975.00
29. Supplemental Instruction - PY (Res. 0000, Object 8319)				0.00		0.00
30. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)				49,781.00		49,781.00
31. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)				0.00		0.00
32. ROC/P Apportionment - CY (Res. 6350, Object 8311)	1,585,556.00		1,585,556.00	1,660,000.00		1,660,000.00
33. ROC/P Apportionment - PY (Res. 6350, Object 8319)	166,704.00		166,704.00	1.00		1.00
34. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
35. Charter Schs. Categorical Block Grant (Object 8480)	0.00		0.00	0.00		0.00
36. Class Size Reduction, Grades K-3 (Object 8434)	7,759,872.00		7,759,872.00	7,706,114.00		7,706,114.00
37. Class Size Reduction, Grade 9 (Object 8435)	0.00		0.00	0.00		0.00
38. SUBTOTAL STATE AID RECEIVED (Lines C26 through C37)	129,830,364.00	0.00	129,830,364.00	142,653,241.00	0.00	142,653,241.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
39. County Office Funds Transfer (Form RL, Line 32)	273,680.00		273,680.00	391,018.00		391,018.00
40. TOTAL STATE AID (Lines C38 plus C39)	130,104,044.00	0.00	130,104,044.00	143,044,259.00	0.00	143,044,259.00
41. a. Supplemental Instruction Funds Included Above (Form RL, Lines 33 through 35)	1,789,982.00		1,789,982.00			
<b>DATA FOR INTEREST CALCULATION</b>						
42. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	191,227,130.05		191,227,130.05	203,269,062.00		203,269,062.00
43. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,900,711.81		1,900,711.81	1,204,500.00		1,204,500.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			93,734,081.14			97,085,400.74
2. Inflation Adjustment			1.0396			1.0442
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimals)			0.9963			0.9993
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			97,085,400.74			101,305,611.85
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C20)			7,597,769.87			7,865,742.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C40 or less than zero)			2,889,852.00			2,887,851.60
b. Maximum State Aid in Local Limit (Lesser of Line C40 or Lines D4 minus D5 plus C25; but not less than zero)			91,227,890.87			95,258,144.85
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			91,227,890.87			95,258,144.85
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C43 divided by [Lines C42 minus C43] times [Lines D5 plus D6c])			992,144.16			614,717.99
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			8,589,914.03			8,480,459.99
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C25; but not greater than Line C40 or less than zero)			90,235,746.71			94,643,426.86
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			8,589,914.03			
b. State Subventions (Line D8)			90,235,746.71			
c. Less: Excluded Appropriations (Line C25)			1,740,260.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			97,085,400.74			
				<b>2007-08 Budget</b>		

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Michael C. Genest, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
	<b>2006-07 Actual</b>			<b>2007-08 Budget</b>		
<b>Summary</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			97,085,400.74			101,305,611.85
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			97,085,400.74			

\* Please provide below an explanation for each entry in the adjustments column:

Sosan Schaller  
Gann Contact Person

(909) 580-6605  
Contact Phone Number

**COLTON JOINT UNIFEID SCHOOL DISTRICT**

**RESOLUTION 07-11  
ESTABLISHING 2007-08 APPROPRIATION LIMIT AND  
RE-ESTABLISHING 2006-07 APPROPRIATION LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2006-07 (\$97,085,401) fiscal year and a projected Gann Limit for the 2007-08 (\$101,305,612) fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2006-07 and 2007-08 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2006-07 and 2007-08 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

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DULY ADOPTED by the Board of Education of the Colton Joint Unified School District of San Bernardino County, State of California, with a vote of \_\_\_ ayes, \_\_\_ noes, and \_\_\_ absent, and signed by the President and attested by the Secretary this 20th Day of September, 2007.

\_\_\_\_\_  
President, Board of Education

Attest:

\_\_\_\_\_  
Secretary, Board of Education

# SUPPORTING SCHEDULES





**Part I - Classroom Units**

When calculating a restricted indirect cost rate, California's indirect cost plan allows for including a portion of Plant Maintenance and Operations (Function 8100) and Facilities Rents and Leases (Function 8700) in the pool of indirect costs. The portion to include as indirect costs is specific to the central administrative offices (e.g., fiscal services, personnel/human resources, and centralized data processing) and is determined using a percentage based on the Classroom Unit (CU) allocation factor, a standard measurement of space defined in the California School Accounting Manual (CSAM). Using the guidelines outlined in CSAM, calculate and enter the total CU counts for the functions (activities) referred to in lines A and B.

Note: These CU counts are for indirect cost purposes only and are separate and apart from the CU counts (if any) entered on the program cost report. The CU counts for lines A and B below should reflect the total space occupied for each function (and goal, if applicable), regardless of whether they have already been charged for costs of plant maintenance and operations or facilities rents and leases.

A. Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400)	<u>37.40</u>
B. Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180)	<u>1,127.01</u>
C. Total classroom units [A plus B]	<u>1,164.41</u>
D. Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C]	<u>3.21%</u>

**Part II - Subagreements for Services (manual adjustment in 2006-07 only)**

Object 5100, Subagreements for Services, is available for use beginning 2007-08. Subagreements are indicated when an LEA delegates part or all of an instructional or support activity to a third party (for a complete definition see the California School Accounting Manual, 2007 Edition, page 330-19). Expenditures in Object 5100 may not have indirect costs charged against them nor will they be part of the indirect cost rate calculation.

Since Object 5100 was not yet available in 2006-07, which is the period of data used in this Form ICR to calculate the 2008-09 indirect cost rate, amounts that would have been coded to Object 5100 in 2006-07 had the code been available must be manually identified so that they can be adjusted in (removed from) the calculation.

A. Within funds that are part of the indirect cost rate calculation (funds 01, 11, 12, 13, 19, 57, and 61), did your agency have 2006-07 expenditures that would have been coded to Object 5100 had the code been available?	<u>Yes</u>
B. If Yes to Line A, enter the amount of 2006-07 expenditures in these funds that would have been coded to Object 5100. (Reminder: Up to \$25,000 of each subagreement may be charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Do not include the \$25,000 per subagreement in this Line B amount if you would have charged it to Object 5800.)	<u>1,370,858.40</u>
C. If Yes to Line A, enter the approximate number of subagreements represented by the amount in Line B.	<u>24</u>

**Part III - Indirect Cost Rate Calculation (General Fund, except for B10, B11, B12 and B13)**

**A. Indirect Costs**

1	Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380)	<u>6,064,663.30</u>
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	<u>2,957,213.34</u>
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	<u>665,529.63</u>
4	Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900 times Item D from Part I Classroom Units)	<u>0.00</u>
5	Total Indirect Costs [sum A1 through A4]	<u>9,687,406.27</u>
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$38,400.10, minus (2nd prior year indirect cost rate of 4.93% times B14)]	<u>756,044.13</u>
7	Total Adjusted Indirect Costs [A5 plus A6]	<u>10,443,450.40</u>

**B. Base Costs**

1	Instruction (Functions 1000-1999, Objects 1100-5900)	<u>110,791,700.84</u>
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	<u>20,495,334.47</u>
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	<u>15,897,769.26</u>
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	<u>1,394,740.51</u>
5	Community Services (Functions 5000-5999, Objects 1100-5900)	<u>230,265.42</u>
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	<u>1,313,599.08</u>
7	Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900)	<u>0.00</u>
8	Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3)	<u>20,067,480.72</u>
9	Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4)	<u>0.00</u>
10	Adult Education (Fund 11, Objects 1100-5900)	<u>263,469.46</u>
11	Child Development (Fund 12, Objects 1100-5900)	<u>2,863,869.52</u>
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	<u>8,624,209.64</u>
13	Foundation (Funds 19 and 57, Objects 1100-5900)	<u>0.00</u>
14	Total Base Costs [Sum B1 through B13]	<u>181,942,438.92</u>

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)**  
[A5 divided by B14]

5.32%

**D. Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2008-09)**  
[A7 divided by (B14 minus Part II, Item B)] (Subject to CDE approval)

5.78%

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)	EDF No.
1000 - Certificated Salaries	92,613,503.07	301	0.00	303	92,613,503.07	305	748,048.03		307	91,865,455.04	309
2000 - Classified Salaries	28,650,680.26	311	7,805.85	313	28,642,874.41	315	2,953,802.85		317	25,689,071.56	319
3000 - Employee Benefits (Excluding 3800)	36,060,308.92	321	2,719,315.09	323	33,340,993.83	325	1,205,456.71		327	32,135,537.12	329
4000 - Books, Supplies Equip Replace. (6500)	8,870,446.71	331	4,917.71	333	8,865,529.00	335	4,438,638.52		337	4,426,890.48	339
5000 - Services... & (7300) Direct Support	12,341,257.32	341	237,832.31	343	12,103,425.01	345	2,808,230.10		347	9,295,194.91	349
<b>TOTAL</b>					<b>175,566,325.32</b>	<b>365</b>			<b>TOTAL</b>	<b>163,412,149.11</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDF No.
1. Teacher Salaries as Per E.C. 41011.....	1100	375
2. Salaries of Instructional 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 (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	385
7. Unemployment Insurance.....	3501 & 3502	390
8. Workers' Compensation Insurance.....	3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).....	3751 & 3752	0.00
10. Other Benefits (E.C. 22310).....	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).....		396
14. TOTAL SALARIES AND BENEFITS.....		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.....		60.91%
16. 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 15).....	60.91%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	163,412,149.11
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	79.0	40.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	5,989.0	545.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	450.0	995.0
C. ENTER total number of miles driven to/from school	021/022	717,211.0	276,651.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3802 and 3902)		3,315,431.55	512,212.01
B. Books & Supplies (Objects 4200, 4300 and 4400)		431,407.33	97,834.16
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		4,786.13	0.00
2. Insurance (Objects 5400 and 5450)		38,815.99	14,244.40
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		12,735.23	13,917.82
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,012,759.59)	126,004.05
5. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		155,487.05	(249.44)
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	0.00
6. Communications (Object 5900)		4,662.08	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		127,783.05	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		0.00	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	3,078,348.82	763,963.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,078,348.82	763,963.00
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,078,348.82	763,963.00
K. Indirect Costs (Approved indirect cost rate of 4.93% times the sum of Line J minus Line D minus Line D1)		145,462.89	37,663.38
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,223,811.71	801,626.38

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>		3,223,811.71	801,626.38
A. Net Pupil Transportation Expense (Schedule II, Line L)			
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in-lieu of transportation			
1. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by your LEA		0.00	(249.44)
2. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by another LEA		0.00	0.00
3. Less: ENTER payments to common carriers and parents in-lieu included in deduction taken on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	(249.44)
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)			
G. Bus Operating Expense (Line A minus Line F)	110/111	3,223,811.71	801,875.82
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.495	2.899
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	538.289	1,471.332
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	(249.44)
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	3,223,811.71	801,626.38
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	242,229.97	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Linda Resiwain

Title: Fiscal Analyst

Agency: Colton Joint Unified School District

Phone Number/Ext: (909) 580-6609

E-mail Address: linda\_resiwain@colton.k12.ca.us

Section I - Expenditures	Funds 01, 09, and 62			2006-07 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	184,040,873.43
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	13,894,157.84
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	230,265.42
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	617,468.76
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	848,741.70
4. Other Transfers Out	All	9200	7200-7299	1,851,925.06
5. Interfund Transfers Out	All	9300	7600-7629	1,196,035.18
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	762,776.71
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				5,507,212.83
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				164,639,502.76
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				164,639,502.76

Section II - Expenditures Per ADA		2006-07 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		22,863.61
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	495,040.00 Divided by 700	707.20
C. Total ADA before adjustments (Lines A plus B)		23,570.81
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		23,570.81
F. Expenditures per ADA (Line I.G divided by line II.E)		\$6,984.89
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	143,884,968.10	6,105.81
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	143,884,968.10	6,105.81
B. Required effort (Line A.2 times 90%)	129,496,471.29	5,495.23
C. Current year expenditures (Line I.G and line II.F)	164,639,502.76	6,984.89
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2008-09 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



Unaudited Actuals  
2006-07 Unaudited Actuals  
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(43,254.75)	0.00	(619,143.75)				
Other Sources/Uses Detail					0.00	1,196,035.18		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	521.65	0.00	12,963.18	0.00				
Other Sources/Uses Detail					18,241.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	109,354.96	0.00	145,036.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(67,758.86)	430,809.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					975,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					448,852.54	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	847.00	0.00	30,235.00					
Other Sources/Uses Detail					2,939,402.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,185,460.36		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,466.45	6,466.45		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2006-07 Unaudited Actuals  
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							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	290.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>111,013.61</b>	<b>(111,013.61)</b>	<b>619,143.75</b>	<b>(619,143.75)</b>	<b>4,387,961.99</b>	<b>4,387,961.99</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Actuals  
2006-07 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

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	2,085,551.33		0.00	2,085,551.33
2. State Lottery Revenue	8560	3,009,673.83		573,318.78	3,582,992.61
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)		5,095,225.16	0.00	573,318.78	5,668,543.94
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	321,848.48			321,848.48
2. Classified Salaries	2000-2999	315,354.50			315,354.50
3. Employee Benefits	3000-3999	60,776.33			60,776.33
4. Books and Supplies	4000-4999	1,215,845.45		108,023.30	1,323,868.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,286,104.09			1,286,104.09
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800			453,888.95	453,888.95
6. Capital Outlay	6000-6999	23,684.55			23,684.55
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	59,913.60		11,406.53	71,320.13
9. Direct Support Costs	7300-7399	526.00			526.00
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 )		3,284,053.00	0.00	573,318.78	3,857,371.78
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,811,172.16	0.00	0.00	1,811,172.16

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.

Unaudited Actuals  
2006-07 Unaudited Actuals  
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	1,753,635.00
4) Other Local Revenue	8600-8799	0.00
5) TOTAL, REVENUES		1,753,635.00
<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	1,753,635.00
8) Direct Support/Indirect Costs	7300-7399	0.00
9) TOTAL, EXPENDITURES		1,753,635.00
<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	0.00
2) Other Sources/Uses		
a) Sources	8930-8979	0.00
b) Uses	7630-7699	0.00
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

Unaudited Actuals  
2006-07 Unaudited Actuals  
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 (Must equal line F2b3a4 plus line F2b3b)	9780	0.00
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

Unaudited Actuals  
2006-07 Unaudited Actuals  
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)		1,753,635.00
2) Allowable Contribution to Capital Outlay and Equipment Replacement Reserve (Line 1 times 15%)		263,045.25
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)		1,753,635.00
2) Allowable Net Ending Balance (Line 1 times 15%)		263,045.25
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

<b>Direct Costs</b> (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	101,960.95
2	Classified Salaries	2000-2999	71,664.88
3	Employee Benefits	3000-3999	65,149.10
4	Books and Supplies	4000-4999	414.70
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Transfers of Direct Support Costs	7370, 7380	0.00
8	<b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		<b>239,189.63</b>

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091 and 8099)	113,769.00
B. Net Revenues (Line A times 90%)	102,392.10
C. Program Costs (Line 8)	239,189.63
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(136,797.53)

\* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) will use the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional</b>							
<b>Goals</b>							
0001	Pre-K-Kindergarten	2.29	0.00	2.29	0.13	2.42	
1110	Regular Education, K-12	134,901,232.23	7,806,118.02	142,707,350.25	8,247,625.32	150,954,975.57	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,910,376.74	19,206.94	1,929,583.68	111,518.31	2,041,101.99	
3300	Independent Study Centers	1,387,638.92	40,764.45	1,428,403.37	82,553.11	1,510,956.48	
3400	Opportunity Schools	1,418,426.62	80,198.65	1,498,625.27	86,611.51	1,585,236.78	
3550	Community Day Schools	250,893.85	17,006.46	267,900.31	15,483.02	283,383.33	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	211,672.40	0.00	211,672.40	12,233.39	223,905.79	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	2,210,044.87	214,906.78	2,424,951.65	140,147.60	2,565,099.25	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	17,527,114.00	685,265.13	18,212,379.13	1,052,565.82	19,264,944.95	
6000	Regional Occupational Ctr/Prg (ROC/P)	10,000.00	92,516.34	102,516.34	5,924.83	108,441.17	
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	239,263.35	176,140.15	415,403.50	24,007.82	439,411.32	
8500	Child Care and Development Services	72,654.27	38,530.66	111,184.93	6,425.82	117,610.75	
<b>Other Costs</b>							
----	Food Services					7,958.29	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					202,838.09	
----	Other Outgo					4,087,273.63	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		555,598.37	555,598.37	711,278.97	1,266,877.34	
----	Indirects/Admin Charged to Other Funds				(619,143.75)	(619,143.75)	
----	<b>Total General Fund Expenditures</b>	160,139,319.54	9,726,251.95	169,865,571.49	9,877,231.90	184,040,873.40	



Unaudited Actuals  
2006-07  
General Fund  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Colton Joint Unified  
San Bernardino County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.29	0.00	2.29
1110	Regular Education, K-12	93,152,837.65	5,002,884.93	2,470,389.39	10,651,216.97	6,880,791.34	3,081,473.82	1,394,740.51	0.00	0.00	12,066,897.62	0.00	134,901,232.23
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,066,440.39	5,020.91	17,343.64	392,111.16	241,978.39	0.00	0.00	0.00	0.00	187,482.25	0.00	1,910,376.74
3300	Independent Study Centers	903,750.70	324.13	0.00	241,612.24	158,287.48	0.00	0.00	0.00	0.00	83,664.37	0.00	1,387,638.92
3400	Opportunity Schools	1,061,619.56	35,123.72	0.00	115,298.43	103,326.54	0.00	0.00	0.00	0.00	103,058.37	0.00	1,418,426.62
3550	Community Day Schools	219,246.70	0.00	0.00	30,645.62	0.00	0.00	0.00	0.00	0.00	1,001.53	0.00	250,893.85
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	176,999.35	34,566.14	106.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,672.40
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	1,437,813.13	647,190.95	23,835.80	0.00	93,701.58	0.00	0.00	0.00	0.00	7,503.41	0.00	2,210,044.87
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	12,689,359.44	72,153.64	0.00	0.00	3,992,393.17	763,963.00	0.00	0.00	0.00	9,244.75	0.00	17,527,114.00
6000	BOC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,265.42	0.00	8,997.93	0.00	239,263.35
8500	Child Care and Development Services	3,088.62	0.00	0.00	8,889.06	0.00	0.00	0.00	0.00	0.00	60,676.59	0.00	72,654.27
Total Direct Charged Costs		110,911,155.54	5,797,264.43	2,511,675.74	11,439,773.48	11,470,478.30	3,845,436.82	1,394,740.51	230,265.42	0.00	12,538,529.11	0.00	160,139,319.54

Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,269,043.29	6,537,074.73	0.00	0.00	7,806,118.02
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	19,206.94	0.00	0.00	0.00	19,206.94
3300	Independent Study Centers	11,407.76	29,356.69	0.00	0.00	40,764.45
3400	Opportunity Schools	10,476.51	69,722.14	0.00	0.00	80,198.65
3550	Community Day Schools	2,328.11	14,678.35	0.00	0.00	17,006.46
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	5,226.61	209,680.17	0.00	0.00	214,906.78
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	148,184.45	537,080.68	0.00	0.00	685,265.13
6000	ROC/P	3,492.17	89,024.17	0.00	0.00	92,516.34
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	176,140.15	0.00	0.00	176,140.15
8500	Child Care and Development Svcs.	0.00	38,530.66	0.00	0.00	38,530.66
<b>Other Funds</b>						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	30,847.51	99,078.83	0.00	0.00	129,926.34
--	Cafeteria (Funds 13 and 61)		425,672.03			425,672.03
<b>Total Allocated Support Costs</b>		<b>1,500,213.35</b>	<b>8,226,038.60</b>	<b>0.00</b>	<b>0.00</b>	<b>9,726,251.95</b>

Unaudited Actuals  
2006-07  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

Colton Joint Unified  
San Bernardino County

<b>A. Central Administration Costs in General Fund</b>	
1 Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,313,599.08
2 Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,116,068.83
3 Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	3,066,707.75
4 Total Central Administration Costs in General Fund	10,496,375.66
<b>B. Direct Charged and Allocated Costs in General Fund</b>	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	160,139,319.54
2 Total Allocated Costs (from Form PCR, Column 2, Total)	9,726,251.95
3 Total Direct Charged and Allocated Costs in General Fund	169,865,571.49
<b>C. Direct Charged Costs in Other Funds</b>	
1 Adult Education (Fund 11, Objects 1100-5900)	263,469.46
2 Child Development (Fund 12, Objects 1100-5900)	2,863,869.52
3 Cafeteria (Funds 13 & 61, Objects 1100-5900)	8,624,209.64
4 Foundation (Funds 19 & 57, Objects 1100-5900)	0.00
5 Total Direct Charged Costs in Other Funds	11,751,548.62
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	181,617,120.11
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A4/D)</b>	5.78%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1100-5900, 6400, 6500 and 7380)	7,958.29				7,958.29
Enterprise (Objects 1100-5900, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1100-6500)			202,838.09		202,838.09
Other Outgo (Objects 1000-7999)				4,087,273.63	4,087,273.63
<b>Total Other Costs</b>	<b>7,958.29</b>	<b>0.00</b>	<b>202,838.09</b>	<b>4,087,273.63</b>	<b>4,298,070.01</b>

	Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	587,124.71	1,877.83	157,618.29	753,592.54	8,226,038.60	0.00	0.00	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,090.19	1,090.19	1,090.19	1,090.19	890.71		6,364.00	
3100 Alternative Schools	16.50	16.50	16.50	16.50			86.00	
3200 Continuation Schools	9.80	9.80	9.80	9.80	4.00			
3300 Independent Study Centers	9.00	9.00	9.00	9.00	9.50			
3400 Opportunity Schools	2.00	2.00	2.00	2.00	2.00			
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4760 Bilingual	4.49	4.49	4.49	4.49	28.57			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	127.30	127.30	127.30	127.30	73.18			
6000 ROC/P	3.00	3.00	3.00	3.00	12.13			
<b>Other Goals Description</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services					24.00			
8500 Child Care and Development Services					5.25			
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	26.50	26.50	26.50	26.50	13.50		36.00	
-- Cafeteria (Funds 13 & 61)					58.00			
<b>C. Total Allocation Factors</b>	1,288.78	1,288.78	1,288.78	1,288.78	1,120.84	0.00	6,486.00	

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	IASA Title I Basic Grant	IASA Title I Pt D	NCLB Title I Program Impr	SpEd IDEA Basic Grant	SpEd IDEA Preschool	SpEd IDEA Preschool	SpEd IDEA Preschool Insvs
1. Prior Year Carryover	506,320.36	17,688.49	93,474.06				
2. a. Current Year Award	6,485,800.00	8,275.00		3,535,418.00	85,757.00	138,917.00	1,271.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	6,485,800.00	8,275.00	0.00	3,535,418.00	85,757.00	138,917.00	1,271.00
3. Required Matching Funds/Other				292,085.92	9,933.39	9,308.84	
4. Total Available Award (sum lines 1, 2c, & 3)	6,992,120.36	25,963.49	93,474.06	3,827,503.92	95,690.39	148,225.84	1,271.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	506,320.36	15,522.49					
6. Cash Received in Current Year	5,188,639.00	8,786.00	93,474.06	1,718,266.50	64,318.00	104,188.00	636.00
7. Contributed Matching Funds				292,085.92	9,933.39	9,308.84	
8. Total Available (sum lines 5, 6, & 7)	5,694,959.36	24,308.49	93,474.06	2,010,352.42	74,251.39	113,496.84	636.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	6,992,120.36	25,644.00	93,259.62	3,827,503.92	95,690.39	148,225.84	1,271.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	6,992,120.36	25,644.00	93,259.62	3,827,503.92	95,690.39	148,225.84	1,271.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,297,161.00)	(1,335.51)	214.44	(1,817,151.50)	(21,439.00)	(34,729.00)	(635.00)
a. Deferred Revenue			214.44				
b. Accounts Payable	1,297,161.00	1,335.51		1,817,151.50	21,439.00	34,729.00	635.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	319.49	214.44	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		319.49	214.44				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,992,120.36	25,644.00	93,259.62	3,535,418.00	85,757.00	138,917.00	1,271.00

2006-07 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Colton Joint Unified  
San Bernardino County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Voc Ed	IASA Drug Free	NCLB Title II Pt A	NCLB Title II Pt A Principal Train	NCLB Title II, Pt D	IASA Title VI	TITLE III Pt A
<b>AWARD</b>							
1. Prior Year Carryover		1,203.06	964,422.89	9,600.00	17,635.18	7,494.73	45.10
2. a. Current Year Award	207,165.00	117,905.00	1,184,517.00	13,500.00	65,593.00	35,772.00	456,204.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	207,165.00	117,905.00	1,184,517.00	13,500.00	65,593.00	35,772.00	456,204.00
3. Required Matching Funds/Other		27,045.77					
4. Total Available Award (sum lines 1, 2c, & 3)	207,165.00	146,153.83	2,148,939.89	23,100.00	83,228.18	43,266.73	456,249.10
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year				9,600.00			
6. Cash Received in Current Year		1,203.06	964,422.89	13,500.00	43,873.18	21,803.73	182,527.10
7. Contributed Matching Funds		27,045.77					
8. Total Available (sum lines 5, 6, & 7)	0.00	28,248.83	964,422.89	23,100.00	43,873.18	21,803.73	182,527.10
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	207,165.00	146,153.77	1,459,182.96	20,934.00	109,202.78	38,255.38	453,984.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	207,165.00	146,153.77	1,459,182.96	20,934.00	109,202.78	38,255.38	453,984.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(207,165.00)	(117,904.94)	(494,760.07)	2,166.00	(65,329.60)	(16,451.65)	(271,457.06)
a. Deferred Revenue				2,166.00	0.00		
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	207,165.00	117,904.94	494,760.07		65,329.60	16,451.65	271,457.06
15. If Carryover is allowed, enter line 14 amount here	0.00	0.06	689,756.93	2,166.00	(25,974.60)	5,011.35	2,264.94
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	207,165.00	119,108.00	1,459,182.96	20,934.00	109,202.78	38,255.38	453,984.16

FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Homeless Children Grant	Smaller Learning Communities	TOTAL
1. Prior Year Carryover			1,617,883.87
2. a. Current Year Award	125,000.00	118,400.00	12,579,494.00
b. Transferability (NCLB)			0.00
c. Adj Curr Yr Award (sum lines 2a and 2b)	125,000.00	118,400.00	12,579,494.00
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)	125,000.00	118,400.00	338,373.92
4. Total Available Award (sum lines 1, 2c, & 3)	125,000.00	118,400.00	14,535,751.79
<b>REVENUES</b>			
5. Revenue Deferred from Prior Year			531,442.85
6. Cash Received in Current Year	93,750.00	30,420.20	8,529,807.72
7. Contributed Matching Funds			338,373.92
8. Total Available (sum lines 5, 6, & 7)	93,750.00	30,420.20	9,399,624.49
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	125,000.00	53,599.38	13,797,192.56
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (line 9 plus line 10)	125,000.00	53,599.38	13,797,192.56
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(31,250.00)	(23,179.18)	(4,397,568.07)
a. Deferred Revenue			2,380.44
b. Accounts Payable			0.00
c. Accounts Receivable	31,250.00	23,179.18	4,399,948.51
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	64,800.62	738,559.23
15. If Carryover is allowed, enter line 14 amount here			738,559.23
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	125,000.00	53,599.38	13,458,818.64



STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SpEd IDEA Inservice	SpEd IDEA Low Incidence	SpEd Workability	Academic After School Prep	Emergency Repair	NBC Teacher Incentive	Teacher Recruitment
1. Prior Year Carryover							
2. a. Current Year Award	6,443.00	2,591.00	13,120.39	337,140.00	191,552.63	30,000.00	450,472.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,443.00	2,591.00	136,545.61	337,140.00	191,552.63	30,000.00	450,472.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,443.00	2,591.00	149,666.00	337,140.00	191,552.63	37,842.98	450,472.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year			115,529.39			7,842.98	
6. Cash Received in Current Year	3,440.00	1,738.00		303,426.00	191,552.63	30,000.00	337,854.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,440.00	1,738.00	115,529.39	303,426.00	191,552.63	37,842.98	337,854.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	6,443.00	2,591.00	149,666.00	159,975.36	191,552.63	26,517.22	29,435.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	6,443.00	2,591.00	149,666.00	159,975.36	191,552.63	26,517.22	29,435.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(3,003.00)	(853.00)	(34,136.61)	143,450.64	0.00	11,325.76	308,418.66
a. Deferred Revenue				143,450.64		11,325.76	308,418.66
b. Accounts Payable	3,003.00	853.00	34,136.61				
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	177,164.64	0.00	11,325.76	421,036.66
15. If Carryover is allowed, enter line 14 amount here				177,164.64		11,325.76	421,036.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,443.00	2,591.00	149,666.00	159,975.36	191,552.63	26,517.22	29,435.34

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Community Based English Tutoring	TUPE	Agricultural Vocational Ed	EIA	IIUSP	High Priority Schools Grant	TOTAL
1. Prior Year Carryover	6285	6660	7010	7090	7255	7258	
2. a. Current Year Award	8590	8590	8590	8311/8994	8590	8590	
b. Block Grant Transfers (Obj 8995)	6285	6660	7010	7090	7255	7258	
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	154,991.65	10,525.02		187,580.82	17,839.64		391,900.50
6. Cash Received in Current Year	189,060.00	38,322.00	6,724.00	3,398,815.00		1,801,600.00	6,589,265.24
7. Contributed Matching Funds							0.00
8. Total Available							0.00
(sum lines 5, 6, & 7)							
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	190,285.65	48,847.02	15,448.00	621,943.34	17,839.64		1,824,613.36
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures							
(line 9 plus line 10)							
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Deferred Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)							
a. Deferred Revenue	153,766.00	(38,322.00)	0.00	1,276,273.16	0.00	1,437,530.84	3,254,450.45
b. Accounts Payable	153,766.00			1,276,276.16		1,437,530.84	3,330,768.06
c. Accounts Receivable		38,322.00					0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)							
15. If Carryover is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	190,285.65	48,847.02	6,724.00	2,310,119.66	17,839.64	364,069.16	3,504,065.68

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Colton Joint Unified  
San Bernardino County

LOCAL PROGRAM NAME	Donations	Staff Dev-BTSA	Literacy	Logramos Incentive Birney	Logramos Incentive Crestmore	Logramos Incentive BMS	Logramos Incentive CHS
RESOURCE CODE	790	7280	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8677	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	790	7280	Goal 1195	Goal 1197	Goal 1197	Goal 1197	Goal 1197
<b>AWARD</b>							
1. Prior Year Carryover	195,069.08	46,852.23	1,000.00	565.76	9,260.82	4,170.00	380.10
2. Current Year Award	245,941.96	204,977.78					
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	441,011.04	251,830.01	1,000.00	565.76	9,260.82	4,170.00	380.10
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	195,069.08	46,852.23	1,000.00	565.76	9,260.82	4,170.00	380.10
6. Cash Received in Current Year	245,269.96	199,537.78					
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	440,339.04	246,390.01	1,000.00	565.76	9,260.82	4,170.00	380.10
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	285,527.89	178,338.30					
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	285,527.89	178,338.30	0.00	0.00	9,260.82	2,818.00	(741.32)
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	154,811.15	68,051.71	1,000.00	565.76	0.00	1,352.00	1,121.42
a. Deferred Revenue	155,483.15	73,491.71	1,000.00	565.76		1,352.00	1,121.42
b. Accounts Payable							
c. Accounts Receivable	672.00	5,440.00					
14. Unused Grant Award Calculation (line 4 minus line 9)	155,483.15	73,491.71	1,000.00	565.76	0.00	1,352.00	1,121.42
15. If Carryover is allowed, enter line 14 amount here	155,483.15	73,491.71					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	285,527.89	178,338.30	0.00	0.00	9,260.82	2,818.00	(741.32)

LOCAL PROGRAM NAME	ROTC-BHS	ROTC-CHS	Fedco Classroom Enrichmt-Sycamore	Tech Prep	TOTAL
RESOURCE CODE	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Goal 1690	Goal 1690	Goal 1897	Goal 1898	
<b>AWARD</b>					
1. Prior Year Carryover	35.99	2,657.93	1,801.20		261,793.11
2. Current Year Award				5,000.00	455,919.74
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2, & 3)	35.99	2,657.93	1,801.20	5,000.00	717,712.85
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	35.99	2,657.93	1,801.20		261,793.11
6. Cash Received in Current Year				3,671.98	448,479.72
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	35.99	2,657.93	1,801.20	3,671.98	710,272.83
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures		2,523.03		5,000.00	482,726.72
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (line 9 plus line 10)	0.00	2,523.03	0.00	5,000.00	482,726.72
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	35.99	134.90	1,801.20	(1,328.02)	227,546.11
a. Deferred Revenue	35.99	134.90	1,801.20		234,986.13
b. Accounts Payable				1,328.02	0.00
c. Accounts Receivable					7,440.02
14. Unused Grant Award Calculation (line 4 minus line 9)	35.99	134.90	1,801.20	0.00	234,986.13
15. If Carryover is allowed, enter line 14 amount here					228,974.86
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,523.03	0.00	5,000.00	482,726.72

2006-07 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Colton Joint Unified  
San Bernardino County

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	5640	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance		0.00
2. Current Year Award	143,666.77	143,666.77
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2, & 3)	143,666.77	143,666.77
<b>REVENUES</b>		
5. Cash Received in Current Year	134,167.21	134,167.21
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	9,499.56	9,499.56
b. Non-current Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	9,499.56	9,499.56
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	143,666.77	143,666.77
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	96,965.28	96,965.28
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	96,965.28	96,965.28
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	46,701.49	46,701.49

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Cal-SAFE Support	English Language Learners	Lottery Prop 20	CRY-ROP	CRY-ROP Handicapped	School Safety & Violence Prevention	Special Education
1. Prior Year Restricted Ending Balance	118,281.50	270,048.49				106,938.28	
2. a. Current Year Award	231,647.00	209,300.00	573,318.78	1,752,260.00	1,375.00	466,280.00	13,455,864.65
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	231,647.00	209,300.00	573,318.78	1,752,260.00	1,375.00	466,280.00	13,455,864.65
3. Required Matching Funds/Other							82,857.67
4. Total Available Award (sum lines 1, 2d, & 3)	349,928.50	479,348.49	573,318.78	1,752,260.00	1,375.00	573,218.28	13,538,722.32
<b>REVENUES</b>							
5. Cash Received in Current Year	136,373.00	209,300.00	46,077.78	1,606,809.00	1,364.00	125,178.00	12,743,632.75
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	95,274.00	0.00	527,241.00	143,451.00	11.00	341,102.00	712,231.90
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	95,274.00	0.00	527,241.00	143,451.00	11.00	341,102.00	712,231.90
8. Contributed Matching Funds							82,857.67
9. Total Available (sum lines 5, 7c, & 8)	231,647.00	209,300.00	573,318.78	1,752,260.00	1,375.00	466,280.00	13,538,722.32
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	121,305.36	305,295.94	573,318.78	1,752,260.00	1,375.00	346,626.34	13,538,722.32
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	121,305.36	305,295.94	573,318.78	1,752,260.00	1,375.00	346,626.34	13,538,722.32
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	228,623.14	174,052.55	0.00	0.00	0.00	226,591.94	0.00

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Colton Joint Unified  
San Bernardino County

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Arts & Music Block Grant	Art, Music & PE Supplies & Equip	CAHSEE Intensive Inst	CAHSEE Materials	Supplemental School Counseling	GATE	IMFRP
1. Prior Year Restricted Ending Balance			27,568.02				400,323.59
2. a. Current Year Award	393,870.00	1,911,366.00	385,127.00	29,244.00	741,418.00	209,011.00	1,631,043.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	393,870.00	1,911,366.00	385,127.00	29,244.00	741,418.00	209,011.00	1,631,043.00
3. Required Matching Funds/Other						115,841.32	
4. Total Available Award (sum lines 1, 2d, & 3)	393,870.00	1,911,366.00	412,695.02	29,244.00	741,418.00	324,852.32	2,031,366.59
<b>REVENUES</b>							
5. Cash Received in Current Year	297,079.00	1,433,525.00	385,127.00	29,244.00	741,418.00	191,951.00	1,631,043.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	96,791.00	477,841.00	0.00	0.00	0.00	17,060.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	96,791.00	477,841.00	0.00	0.00	0.00	17,060.00	0.00
8. Contributed Matching Funds						115,841.32	
9. Total Available (sum lines 5, 7c, & 8)	393,870.00	1,911,366.00	385,127.00	29,244.00	741,418.00	324,852.32	1,631,043.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	12,018.78	24,166.20	275,620.56		406,299.73	324,852.32	1,710,040.78
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,018.78	24,166.20	275,620.56	0.00	406,299.73	324,852.32	1,710,040.78
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	381,851.22	1,887,199.80	137,074.46	29,244.00	335,118.27	0.00	321,325.81

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Inst Mtls-ELL	Inst Mtls-Williams	Home-Schl Trans	SpEd Trans	SBCP	Peer Assistance & Review	Staff Dev- Math&Reading
1. Prior Year Restricted Ending Balance	10,905.00	608,750.93				18,244.58	522,717.99
2. a. Current Year Award						113,352.00	853,750.00
b. Block Grant Transfers (Obj 8995)			634,711.00	463,963.00			
c. Sec 12.40 Transfers (Obj 8998)			1,514,686.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	2,149,397.00	463,963.00	0.00	113,352.00	853,750.00
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)			928,951.82	300,000.00	3,064,162.04		
4. Total Available Award (sum lines 1, 2d, & 3)	10,905.00	608,750.93	3,078,348.82	763,963.00	3,064,162.04	131,596.58	1,376,467.99
<b>REVENUES</b>							
5. Cash Received in Current Year			2,108,567.00	434,117.00		113,352.00	677,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	40,830.00	29,846.00	0.00	0.00	176,250.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	40,830.00	29,846.00	0.00	0.00	176,250.00
8. Contributed Matching Funds			928,951.82	300,000.00	3,064,162.04		
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	3,078,348.82	763,963.00	3,064,162.04	113,352.00	853,750.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures		317,472.07	3,078,348.82	763,963.00	3,064,162.04	112,483.74	116,878.28
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	317,472.07	3,078,348.82	763,963.00	3,064,162.04	112,483.74	116,878.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	10,905.00	291,278.86	0.00	0.00	0.00	19,112.84	1,259,589.71



STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Staff Dev-Principal Training	Fiscal Solvency Plans	Pupil Retention	Professional Development	Targeted Inst Improvement	Schl/Library Improvement	School Site Block Grant
1. Prior Year Restricted Ending Balance	52,820.00		107,549.00	105,815.06	132,703.00	57,099.99	
2. a. Current Year Award		7386	7390	7393	7394	7395	7396
b. Block Grant Transfers (Obj 8995)		8590	8590	8590	8590	8590	8590
c. Sec 12.40 Transfers (Obj 8998)		7386	7390	7393	7394	7395	7396
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	12,500.00	95,120.00	496,776.00	(132,703.00)	1,681,522.00	1,480,729.00
3. Required Matching Funds/Other				(105,000.00)	(1,514,686.00)	(165,000.00)	
4. Total Available Award (sum lines 1, 2d, & 3)	52,820.00	12,500.00	202,669.00	602,591.06	0.00	362,639.27	1,480,729.00
<b>REVENUES</b>			75,039.00	496,776.00	(132,703.00)	1,312,218.00	1,116,439.00
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	12,500.00	20,081.00	0.00	0.00	369,304.00	364,290.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	12,500.00	20,081.00	0.00	0.00	369,304.00	364,290.00
8. Contributed Matching Funds						(1,375,982.72)	
9. Total Available (sum lines 5, 7c, & 8)	0.00	12,500.00	95,120.00	496,776.00	(132,703.00)	305,539.28	1,480,729.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	18,887.40	12,500.00	25,325.35	362,515.56		362,005.84	559,532.66
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	18,887.40	12,500.00	25,325.35	362,515.56	0.00	362,005.84	559,532.66
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	33,932.60	0.00	177,343.65	240,075.50	0.00	633.43	921,196.34

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	District Block Grant	Inst Mtls, Library Mtls, Ed Tech	RMA On-going Major Maintenance	Lottery	CSR K-3	Community Day School	TOTAL
1. Prior Year Restricted Ending Balance			1,963.29	2,085,551.33			4,627,280.05
2. a. Current Year Award	498,369.00	392,369.00		3,009,673.83	7,759,872.00	113,769.00	41,249,583.26
b. Block Grant Transfers (Obj 8995)					270,000.00		0.00
c. Sec 12.40 Transfers (Obj 8998)							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	498,369.00	392,369.00	0.00	3,009,673.83	8,029,872.00	113,769.00	41,249,583.26
3. Required Matching Funds/Other			5,316,000.00		2,266,105.97	137,212.63	10,835,148.73
4. Total Available Award (sum lines 1, 2d, & 3)	498,369.00	392,369.00	5,317,963.29	5,095,225.16	10,295,977.97	250,981.63	56,712,012.04
<b>REVENUES</b>							
5. Cash Received in Current Year	375,942.00	392,369.00		1,727,780.25	7,672,496.00	113,769.00	36,063,782.78
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	122,427.00	0.00	0.00	1,281,893.58	357,376.00	0.00	5,185,800.48
b. Non-current Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	122,427.00	0.00	0.00	1,281,893.58	357,376.00	0.00	5,185,800.48
8. Contributed Matching Funds			5,316,000.00		2,266,105.97	137,212.63	10,835,148.73
9. Total Available (sum lines 5, 7c, & 8)	498,369.00	392,369.00	5,316,000.00	3,009,673.83	10,295,977.97	250,981.63	52,084,731.99
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	17,882.70		4,731,967.54	3,291,084.27	10,295,977.97	250,981.63	46,773,870.98
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	17,882.70	0.00	4,731,967.54	3,291,084.27	10,295,977.97	250,981.63	46,773,870.98
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	480,486.30	392,369.00	585,995.75	* 1,804,140.89	0.00	0.00	9,938,141.06

LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Colton Joint Unified  
San Bernardino County

LOCAL PROGRAM NAME	E-Rate Technology Program	Mandated Cost Incentives	AB466 Site Reimbursement	Medi-Cal Admin Activities	Other Local	TOTAL
RESOURCE CODE	110	750	9002	9005	9010	
REVENUE OBJECT	8980	8550	8990	8290/8990	8625	
LOCAL DESCRIPTION (if any)	110	750	9002	9005	Goal 1110	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance			177,934.96			177,934.96
2. Current Year Award		3,433,372.00		176,422.08	12,379.18	3,622,173.26
3. Required Matching Funds/Other	415,438.13	434,894.00		(27,045.77)		823,286.36
4. Total Available Award (sum lines 1, 2, & 3)	415,438.13	3,868,266.00	177,934.96	149,376.31	12,379.18	4,623,394.58
<b>REVENUES</b>						
5. Cash Received in Current Year		3,433,372.00		176,422.08	12,379.18	3,622,173.26
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00
b. Non-current Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	415,438.13	434,894.00		(27,045.77)		823,286.36
9. Total Available (sum lines 5, 7c, & 8)	415,438.13	3,868,266.00	0.00	149,376.31	12,379.18	4,445,459.62
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	(98,508.84)	438,955.34	108,984.05	56,503.78	12,379.18	518,313.51
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	(98,508.84)	438,955.34	108,984.05	56,503.78	12,379.18	518,313.51
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	513,946.97	3,429,310.66	68,950.91	92,872.53	0.00	4,105,081.07

Unaudited Actuals  
2006-07 Unaudited Actuals  
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 (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

- 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 - (F) - 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 (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, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). 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

zero, individually. PASSED

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

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

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

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

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

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

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

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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the 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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONSA - (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 (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
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01	0000	8045	-4,064,643.50
Explanation:ERAF Repayment			
01	1100	4200	-3,701.60
Explanation:Prior year accrual offsets			
01	4203	4400	-1,391.91
Explanation:Prior year accrual offsets			
01	7240	5800	-249.44
Explanation:County adjustment: 05/06 final accrual			
11	6390	4200	-4,527.00
Explanation:Prior year accrual offsets			
11	6390	4300	-1,441.71
Explanation:Prior year accrual offsets			
12	0000	2100	-1,343.59
Explanation:Light duty reimbursement			
12	0000	2200	-6,677.09
Explanation:Light duty reimbursement			
12	0000	2400	-7,598.82
Explanation:Light duty reimbursement			
12	0000	3202	-1,566.05
Explanation:Light duty reimbursement			
12	0000	3302	-1,092.10
Explanation:Light duty reimbursement			
12	0000	3502	-64.23
Explanation:Light duty reimbursement			
12	0000	3602	-242.69
Explanation:Light duty reimbursement			
12	0000	3702	-356.90
Explanation:Light duty reimbursement			

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
01	1100	2420	-1,240.29
Explanation:Prior year accrual offsets			
12	0000	1000	-1,343.59
Explanation:Light duty reimbursement			
12	0000	2700	-9,522.83

Explanation:Light duty reimbursement			
12	0000	3140	-3,193.71
Explanation:Light duty reimbursement			
12	0000	8200	-4,881.34
Explanation:Light duty reimbursement			
12	0000	8700	-81,900.00
Explanation:Interprogram facilitiy use			

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

## SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with E.C. Section 42127 (i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Education of Adults in County Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-ADA - (F) - If Community Day Schools ADA is reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) and Form DAY (Community Day Schools) must be provided. PASSED

DAY-NO-ADA - (W) - If Community Day Schools ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED



LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

ROP-IMPORT - (F) - If Regional Occupational Center/Program (Goal 6000) amounts are imported, Form ROP must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

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) in 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 in 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) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In 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 in 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) in Form RL (unless Line 31 is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under E.C. Section 41372, unless the district is exempt pursuant to E.C. Section 41374. PASSED

IC-CU-CENTRAL-ADMIN - (W) - Percentage of total classroom units attributable to Other General Administration, Data Processing Services, and Plant Maintenance & Operations in Form ICR should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The percentage of indirect costs before the carry-forward adjustment (Form ICR, Part III, Item C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Item D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Item A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Item B6) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs should not be less than 5%. PASSED

IC-SUBAGREEMENT-DATA - (F) - In Form ICR, Part II, Subagreements for Services, Line A must be completed to indicate whether or not any 2006-07 expenditures would have been coded to Object 5100 if it were available and, if so, the amount of those expenditures must be entered on Line B. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$10. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,000 for Home-to-School or \$10,000 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total general fund expenditures in Form PCR should agree with total general fund expenditures (objects 1000-7999) in Fund 01. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. 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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.