



2009-10

Adopted Budget Report



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Publication Information

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.k12.ca.us

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Hemet Unified School District Governing Board



**Greg Figgins, President
Area 3, Term Expires 2010**



**Joe Wojcik, Vice President
Area 3, Term Expires 2010**



**Lisa DeForest, Member
Area 3, Term Expires 2012**



**Marilyn Forst, Member
Area 3, Term Expires 2012**



**Charlotte Jones, Member
Area 3, Term Expires 2012**



**Phyllis Petri, Member
Area 2, Term Expires 2010**



**Bill Sanborn, Member
Area 1, Term Expires 2010**

Additional information regarding the governing board is available at www.hemetusd.k12.ca.us.

Hemet Unified School District Administration



Philip O. Pendley, Ed.D.
Superintendent

Cabinet Members

Mary Wulfsberg,
Deputy Superintendent, Education Services

Vacant
Assistant Superintendent, Business Services

Sally Cawthon,
Assistant Superintendent, Student Services

La Faye Platter
Assistant Superintendent, Human Resources

Our Mission

The mission of the Hemet Unified School District is to provide a high level, balanced, flexible educational delivery system that produces students who are connected to the next step in their life's journey and who are fully prepared academically and socially to be productive and contributing citizens.

In support of this Mission, we are committed to:

- ◆ Managing our resources in an ethical, reasonable manner to provide stability and continuity in the delivery of our services.
- ◆ Making ourselves accountable to the communities we serve.
- ◆ Hiring, training and retaining the very best staff available.
- ◆ Organizing ourselves in a manner that clearly identifies responsibility and authority related to outcomes.
- ◆ Working cooperatively with our communities, other agencies and local groups to make a "team" effort in the Hemet Unified School District area.
- ◆ Being flexible and creative in our approach to creating pathways to success for students.
- ◆ Being proactive in anticipating needs and advocating at the local, state and federal levels for those needs.



VISION STATEMENT

GOALS

The Hemet Unified School District aims to lead the way for educational innovation and opportunity in the San Jacinto Valley region and in the Anza, Aguanga, and Idyllwild areas. The district is recognized for its positive, service-oriented “can do” attitude, excellent teaching staff, and the ability to successfully deliver excellent educational services to all students. Hemet Unified School District is committed to providing a variety of educational pathways to ensure individual student success from Pre-School to Adult Education. HUSD is recognized for producing excellent results in all areas with a balanced educational program, including academics, vocational training, music, drama, athletics, and the arts. Additionally, the district encourages the use of technology as an everyday tool for learning and productivity so students can graduate from Hemet schools fully prepared for and connected to post-secondary opportunities.

STAKEHOLDERS

HUSD provides educational opportunities for all age groups from pre-schoolers to adults. The district offers a myriad of professional development opportunities to its staff to enhance service to students. HUSD works with the families of its students, local businesses, service clubs, civic groups, foundations, and local legislators to address the unique needs of the community.

SERVICES

Hemet Unified School District provides educational services through traditional school programs, continuation schools, opportunity schools, independent study, home schooling, pre-school, before-and -after school programs, vocational education, charter schools and any other method that might become available. The district also provides programs for students with educational, emotional, and physical special needs. Services will be aligned to provide proper developmental sequence and program support as students move toward their educational goals. Intervention and enrichment activities will support and enhance the basic program. The service delivery system will be flexible and will allow new approaches to be developed as student needs and circumstances change.

STRATEGIES

HUSD will continue to follow a conservative and sound fiscal plan to provide the stability and continuity in its operations. The district will work to recruit, hire, and train the highest quality staff possible as the basis for on-going success. Teaching and administrative staff in the field will be enlisted to identify areas of improvement and devise educational approaches to meet and address needs. Cooperative efforts with surrounding school districts, agencies, and community groups will be utilized to enhance programs and opportunities for students. Additional resources will continually be sought to support and improve educational programs. Creativity and innovation will continually be encouraged from all stakeholders.

CORE VALUES

- ◆ It is the District’s responsibility to provide a safe and secure environment in which students and staff can succeed.
- ◆ All students can develop their intellect and improve their academic achievement level in each subject each year.
- ◆ It is the District’s responsibility to recruit, train, and retain the very best staff to work in the Hemet Unified School District.
- ◆ Good first teaching is the most powerful tool for improving student achievement.
- ◆ It is the District’s responsibility to provide alternative education opportunities that create pathways to success for students who do not do well in a traditional setting.
- ◆ The maintenance and development of students’ nutritional and physical well-being supports and enhances the intellectual development and academic achievement.
- ◆ Participation in activities such as academic competitions, music, drama, sports, clubs, and other “non-academic” endeavors develops the human spirit and provides balance between the intellectual, physical, and emotional/social development of our students.
- ◆ The quality of interaction with our community, the quality of our published works, and the state of our facilities all reflect what we think of ourselves as a district.
- ◆ It is the District’s responsibility to respond positively to the changing needs of our community and students.
- ◆ It is the District’s responsibility to ensure that the allocation of fiscal resources supports the Core Values of the District.

Believe and Achieve

IDYLLWILD



SCHOOL

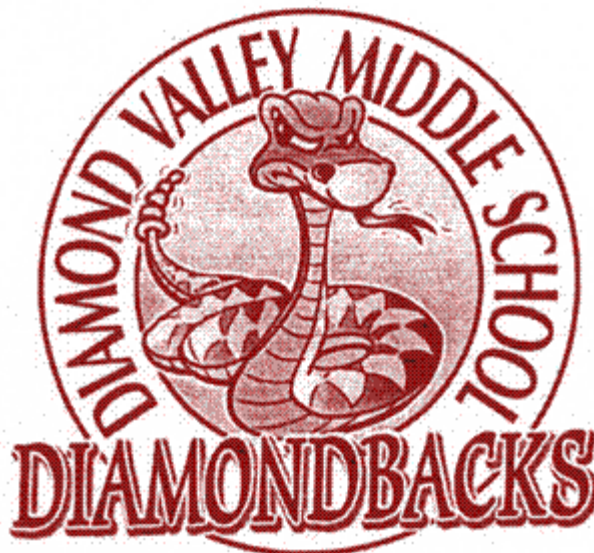


Imagine • Believe • Achieve



Helen Hunt Jackson

A K-12 Independent Study School



District Information

The Hemet Unified School District is a service-oriented organization, constantly working to ensure all activities and decision making are directed toward the preparation of “students who are connected to the next step in their life’s journey and who are fully prepared academically and socially,” as referenced in the district mission statement.

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district’s boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area with a reported enrollment of 22,951 students, including non-public and district-sponsored charter schools, as of October 2008. Currently, the district operates twelve K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, Pre-School and Headstart programs. In addition, the district operates a vocational education focused charter school, the Hemet Academy of Applied Academics and Technology (HAAAT). Finally, the district also offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing continuation school .

Hemet Unified School District’s 2008 base Academic Performance Index (API) was reported at 729, a ten point increase over the prior period.



Elementary Honor Roll 2008

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BUDGET ACCOUNTS & POLICY

BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

General Fund

- The general fund is the general operating fund of the district. It is used for all financial resources except those required to be accounted for in another fund. The general fund is used to account for the day-to-day operations of the district. The fund is divided into two sub funds, The unrestricted general fund (Fund 03) and Restricted General Fund (Fund 06). Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Unrestricted funds are monies that are available and not restricted in their use.

Special Revenue Funds

- Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds the district maintains in this category are Charter School Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Special Reserve for Other Than Capital Outlay Fund

Capital Project Funds

- Used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds the district maintains in this category are the Building Fund which is used to record the acquisition and construction of major governmental capital facilities and buildings from bond proceeds, the Capital Facilities Fund where revenues and expenses related to developer fees are recorded, the County School Facilities Fund and the Special Reserve Fund for Capital Projects

Debt Service Funds

- Used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest and related costs. The Bond Interest and Redemption Fund is Hemet USD's debt service fund used to record tax collections and payments for Measure E and Measure T voter-approved general obligation bonds

Internal Service Funds

- Used to render services to other organizational units of a Local Educational Agency (LEA) on a cost reimbursement basis. This fund is generally self-supporting. Hemet USD has established Internal Service Funds for Self-Insurance. The fund is used to separate money for self-insurance activities from other operating funds of the district. The district is self-insured for worker's compensation and Hemet Teacher Association (HTA) medical and prescription claims.

THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities to the appropriate fund. District funds are:

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay
Fund 51	Bond Interest and Redemption	Fund 67	Self-Insurance

School— The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor to specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formulas.

Goal Group	Goal Range
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999
◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Dvlpmnt Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



Function — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999

Object

The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances

Object Group	Object Code Range
◇ Assets	9110-9499
◇ Liabilities	9510-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out	7300-7399
◇ Other Uses/Outgo	7100-7299/7400-7699
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2008 edition, published by the California Department of Education and can be found at: <http://www.cde.ca.gov/fq/ac/sa/>.

BUDGET POLICY

The district budget shall be prepared annually from the best possible estimates individual schools and district administrative staff can provide. Appropriate consolidation of detailed line items shall occur as the budget progresses through the various levels of review.

Before adopting the budget, the Governing Board shall hold a public hearing. The proposed budget shall be available for public inspection at least three working days before this hearing.

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8.

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in the district's adopted budget revenues and expenditures which may be necessary as a result of changes in the final state adopted budget effecting K-12 funding.

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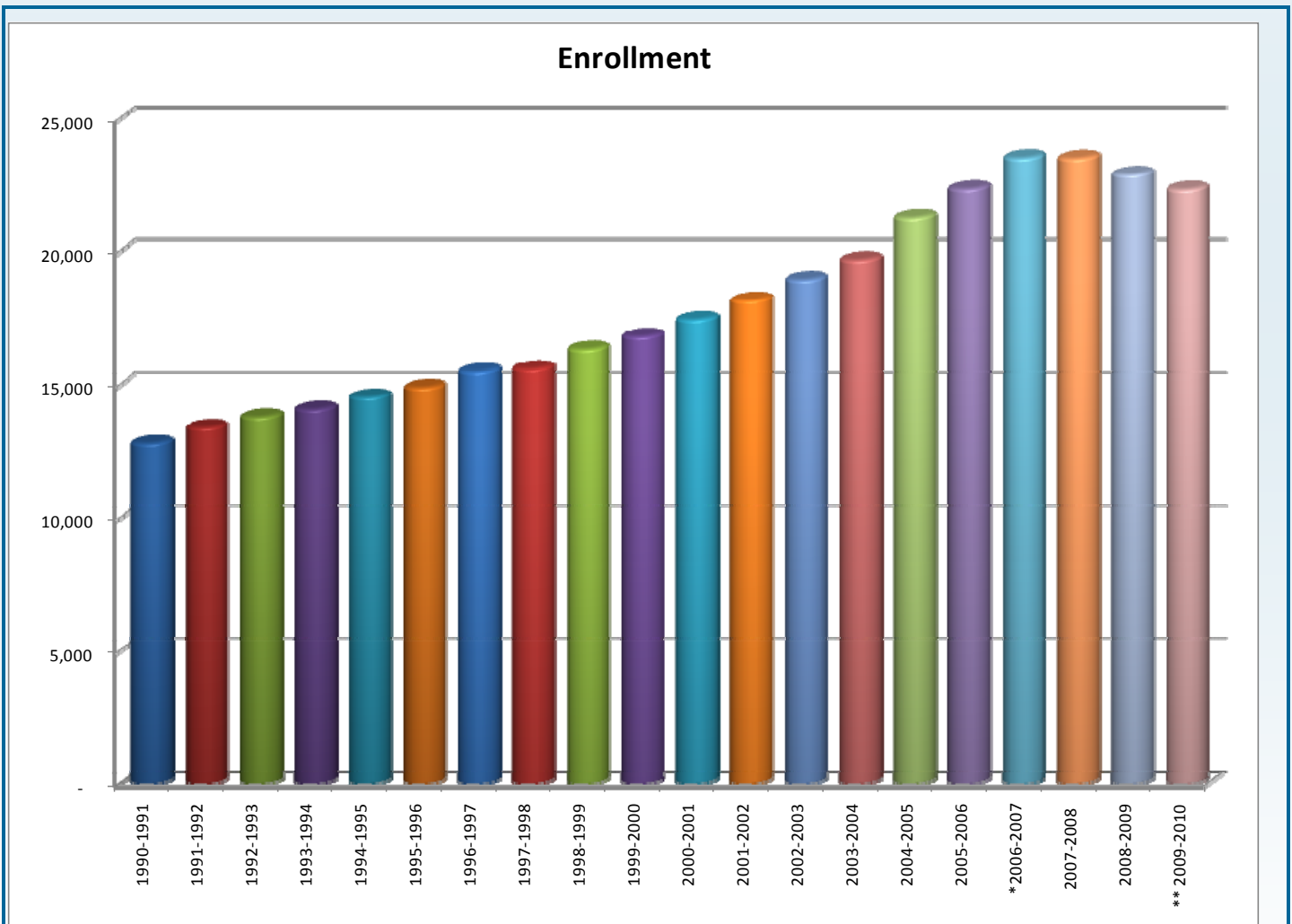
ATTENDANCE AND ENROLLMENT

AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting and used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2009-10 budget projects P-2 ADA to be 20,866.50, excluding attendance for district students enrolled in County programs, and a 93.5% ADA percentage of enrollment. Due to anticipated declining enrollment, ADA for funding purposes is projected to be at the prior year P-2 level less adjustments for transfers to charter schools. The district reported 21,571.63 ADA for all programs, excluding students in charter schools and participating in county programs for the 2008-09 P-2 period with an ADA percentage of 94.2%

ENROLLMENT

Enrollment is the number extracted from the student attendance system that shows how many students are enrolled in the district or school at a specific date in time, whether or not the student was physically present in school on that date. Each year, on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted



* Beginning in 2006-07, Non-Public Schools (NPS) enrollment are included in official enrollment numbers. NPS enrollment has been excluded in this report for consistency.

** Projected enrollment

through the California School Information Services (CSIS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2009-10, excluding non-public schools, assume a decline of 558 students district-wide, resulting in a projected enrollment total of 22,349. This represents a 2.44% decrease from the October 2008 enrollment reported to CSIS which was 22,907. Since October 2007 the district is projecting to see a loss of 1,152 students. Declining birthrates and slowdowns in the housing sector are the primary causes of the enrollment loss. The district projects enrollment will begin to increase in 2009-10. The slowdown in enrollment growth will have an impact on district's revenues that are based on enrollment and ADA in 2009-10. Revenue losses for the district due to declining enrollment will add to the budget cuts to state revenue in 2009-10. The impact of declining enrollment combined with deficit funding from the State will require the district to carefully monitor all unbudgeted expenditures to ensure unplanned deficit spending does not occur.

2009-10 Projected Enrollment			
<u>K-5 Elementary</u>			
Bautista Creek	892	Little Lake	751
Cawston	843	McSweeny	747
Fruitvale	924	Ramona	759
Harmony	695	Valle Vista	701
Hemet Elementary	606	Whittier	878
J. Wiens	651	Winchester	586
Total K-5 Elementary			<u>9,033</u>
<u>K-8 Schools</u>			
Cottonwood	225	Idyllwild	323
Hamilton K-8	555		
Total K-8 Schools			<u>1,103</u>
<u>Middle Schools</u>			
Acacia	1,186	Diamond Valley	1,285
Dartmouth	918	Rancho Veijo	1,372
Total Middle Schools			<u>4,761</u>
<u>High Schools</u>			
Hamilton High	391	Tahquitz	1,496
Hemet High	2,329	West Valley	1,876
Total High Schools			<u>6,092</u>
<u>Option Schools</u>			
Alessandro/Advance Path			
Continuation	485	HHJ Ind Study	481
Family Tree Ind Study	179	HAAAT Charter	215
Total Option Schools			<u>1,360</u>
District Totals			<u>22,349</u>



BUDGET SUMMARY

BUDGET DEVELOPMENT

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts is applied to revenue limit estimates and categorical funding. District staff prepare initial budget assumptions and current fiscal year activity is estimated.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenues and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for the consideration by the Board.

With final input from leadership and cabinet, the proposed budget is presented to the governing board in late May at a workshop meeting where public discussion and input is heard. By June 30th of each year, the annual budget is presented to the board for final consideration and adoption.

This year, the budget process did not follow its normal sequence outlined above. As the state faced massive budget deficits resulting from the global financial crisis, the governor and legislature approved a precedent setting 17 month budget in February 2009. The February enacted budget included mid-year cuts for the 2008-09 fiscal year as well a budget for the 2009-10. The February enacted budget was based on revenue enhancements that required voter approval. An election was scheduled for May 19, 2009 that included four propositions that would give the State the authority to raise sales taxes and securitize the lottery. In mid May, as state revenues continued to come in lower than projected and the budget gap widened, the Governor released a preliminary revision to the February enacted budget. The revisions proposed new budget cuts to K-12 education. With the failure of all the ballot measures, the proposed reductions in the May Revise amounted to an additional \$225 per ADA cut to school funding in the 2008-09 budget year with another \$19 in 2009-10 for a combined reduction of \$244 per ADA .

In late May, the Governor presented a revision to his May Revise proposal presented earlier in the month. This revision to the revision surprised K-12 education with a 65% proposed reduction to transportation.



BUDGET ASSUMPTIONS

Hemet Unified's 2009-10 budget presented in this report was developed based on the deficit factors included in the February enacted budget and the May Revise. The revenue limit is calculated using a 4.25% cost of living adjustment (COLA) factor. A deficit factor of 17.967% has also been applied. Most all other state revenues are reduced by 4.46% from 2008-09 levels. The district's 2009-10 budget also takes advantage of flexibility options for those state categorical programs as authorized in the February 2009 enacted budget. Flexibility was also used in 2008-09, including transfers of all allowed beginning balances to the unrestricted general fund increasing the beginning fund balance for the 2009-10 budget. A complete list of those programs is available in the appendix section of this report. The budget does not include the 65% reduction to the Transportation budget, however solutions to address that cut will be presented later in this report.

Base Revenue Limit	\$ 6,382.80 per ADA
Funded Base Revenue Limit	\$ 5,236.00 per ADA
Statutory COLA - State revenues	4.250%
Revenue Limit - Deficit	82.033%
Other State Revenues - Deficit	80.16%
Enrollment Growth	-2.44%
CBEDS Enrollment (excluding NPS)	22,349
CBEDS Enrollment Growth (excluding NPS)	(558)
ADA %	93.50%
Bdgt Yr ADA (Excluding NPS, County, & Charter ADA)	20,814.24
Revenue Limit ADA (higher of bdgt yr or prior yr P-2)	21,391.77
Growth Staffing (Certificated FTE's 30:1)	-19.00
Other Certificated Staffing Reductions - SERP/Attrition	-35.00
Salary Adjustment	0.00%
Step and Column Costs - Unrestricted GF	1.60%
District-wide Utilities Increase	300,000
Savings from Utility Conservation Measures	300,000
Routine/Deferred Maint. Contribution	2.34%
Fund Balance Reserve	3.00%
New Schools	-
New School Staffing (Clsfd & Certificated FTE's)	-
Unrestricted Lottery	\$ 109.50 per ADA
Restricted Lottery	\$ 11.50 per ADA
K-3 CSR	\$ 1,071.00 per student

The federal American Recovery and Reinvestment Act stimulus funds are incorporated into the 2009-10 budget in a variety of ways. \$6 million of stabilization ARRA funds intended to off-set cuts to 2008-09 revenue limit funding that were received late in 2008-09 are budgeted in that resource's beginning balance. \$1.2 million of the ARRA Title I dollars that were also received late in 2008-09 are budgeted as deferred revenue and carry over. In addition, approximately 25% Special Education ARRA funds have been budgeted in anticipation of their receipt sometime in early 2009-10.

ADA is assumed to be 93.5% of enrollment based on historical trends. Enrollment is projected to be 22,134 excluding Charter and County enrollment. Charter enrollment is projected to be 215. The district will be closing the HELP School, its Community Day School program. HELP school students who are unable to return to other district schools will be enrolled in the County Community Day school program.

Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% of total salaries. No salary increases or increases to health and welfare caps are assumed for the district's proposed 2009-10 budget.

GENERAL FUND BUDGET

REVENUES

Hemet Unified School District's general fund revenues for 2009-10 are projected to be \$175 million, an 8.6% decrease from the total estimated revenue for 2008-09. Revenues come from revenue limit, federal, other state, and local sources.

The projected decrease in revenues is primarily attributed to an 18% deficit in state revenue limit funding, a 20% deficit in most state categorical funding and declining enrollment. Additionally, federal revenues show a \$5.2 million decline which



is related to the receipt of one-time stabilization funds through the American Recovery and Reinvestment Act late in 2008-09. Additional ARRA stimulus funds are anticipated to be received in 2009-10, but those funds have not been budgeted at this time. Budget adjustments will be made in 2009-10 when receipt of those funds occurs. Interest rate declines account for part of the reduction in projected local revenues along with the district practice of not budgeting donations and other local one-time revenues until they are received.

REVENUE LIMIT FUNDING

Revenue limit funding constitutes the main revenue source for unrestricted expenditures including classroom instruction and district operations. Revenue limit funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base revenue limit (BRL) per ADA rate. For 2009-10 after applying a 4.25 cost of living adjustment (COLA), Hemet USD's BRL, if fully funded is \$6,382.80.

	Hemet USD Adopted	State-wide Average	Difference
Revenue Limit (before deficits)	\$6,382.80	\$6,411.00	\$(28.20)
Revenue Limit ADA	21,561.63	21,561.63	N/A
Total Revenue Limit Dollars	\$137,623,572	\$138,231,610	\$(608,038)

The district has historically used 93.5% of projected enrollment to estimate ADA for budget purposes. However, the revenue limit calculation allows for districts experiencing declining enrollment to compute their funding on either the current or prior year ADA, whichever is greater. Because Hemet USD enrollment and ADA is projected to decline from 2008-09, we are able to take advantage of prior year P-2 ADA for our revenue limit funding for 2009-10. This ability to use prior year ADA provides a one-year delay in realization of the loss in enrollment. The revenue limit calculation, summarized on the

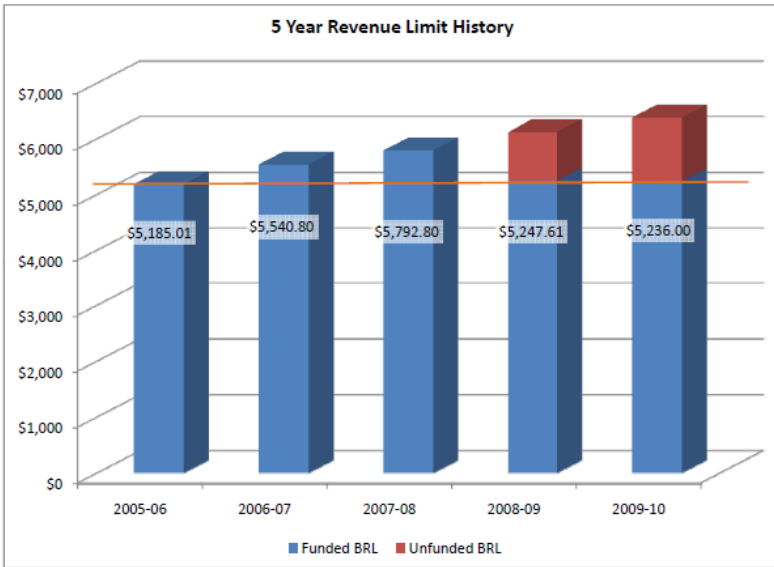
2009-10 Revenue Limit Calculation	
I. Enrollment Calculation	
2009-10 Projected Enrollment	22,134
Average Daily Attendance Factor	94.5% (a)
Total Student Attendance (ADA)	<u>20,916.83</u>
Prior Year P-2 ADA	<u>21,561.63</u>
Projected Bdg't Yr ADA or PY P-2 ADA (whichever is higher)	<u>21,561.63</u> (b)
II. District Per Student	
2008-09 District Funding Per Student ADA	\$ 6,121.80
4.25 Percent Cost of Living Increase	261.00
Equalization	-
2009-10 District Base Revenue Limit Per Student ADA	<u>\$ 6,382.80</u> (c)
Deficit Factor	82.033%
2009-10 Funded District Base Revenue Limit per ADA	<u>\$ 5,236.00</u> (d)
III. 2009-10 State Revenue Limit Funding	
2009-10 State Revenue Limit Funding based on ADA	\$ 112,896,696 (b x d)
2008-09 State Revenue Limit Revenues (P-2)	<u>\$ 137,830,181</u>
Increase/(Decrease) in State Revenue Limit Funding from Prior Year	<u>\$ (24,942,486)</u>
IV. 2009-10 Sources of Revenue Limit Increase	
Increase/(Decrease) Due to Growth	\$ (5,843,194)
Decrease Due to Deficit	\$ (24,726,877)
Increase/(Decrease) Due to COLA and Equalization	\$ 5,627,585
Total Sources of Change from Prior Year	<u>\$ (24,942,486)</u>
<ul style="list-style-type: none"> ➤ (a) A 1.0 % increase in student attendance when there is growth from the prior year would add \$1.2 million ➤ (b) District receives state funding based on days students attend school. ➤ (c) Annual amount after deficits the District receives for each student for a full year of attendance (\$29.08) ➤ Other components of the revenue limit calculation including meals for the needy, PERS, unemployment, and beginning teachers add approximately \$4 million more to the ADA based funding in Section III above. 	

left, shows the 2008-09 P-2 ADA, currently reported at 21,561.63 including ADA for district students served in county programs.

For the 2009-10 budget year, a 4.25% COLA increase was included in the State's May Revisive budget proposal. This increased the district's base revenue limit by \$261 from 2008-09 to \$6,382.80. However, the May Revisive also includes a deficit factor of 17.967% which negates the entire COLA increase and reduces the funded revenue limit to \$5,236.00, a level only slightly above what it was funded at in 2005-06.

Other components of the revenue limit calculation include add-ons for meals for needy pupils, unemployment and beginning teacher salaries and decreases for PERS contributions and pupils in County programs. Overall these components add an additional \$4.3 million to the district's revenue limit funding. Of the \$4.3 million in additional funding, the 18% deficit is applied to \$3.1 of it, reducing it to \$2.6 million.

Overall, \$115 million in revenue limit funding has been budgeted for 2009-10, a reduction of almost \$7 million from the prior year's deficated funding level and nearly \$25 million less than if 2008-09 had been fully funded.



FEDERAL REVENUES

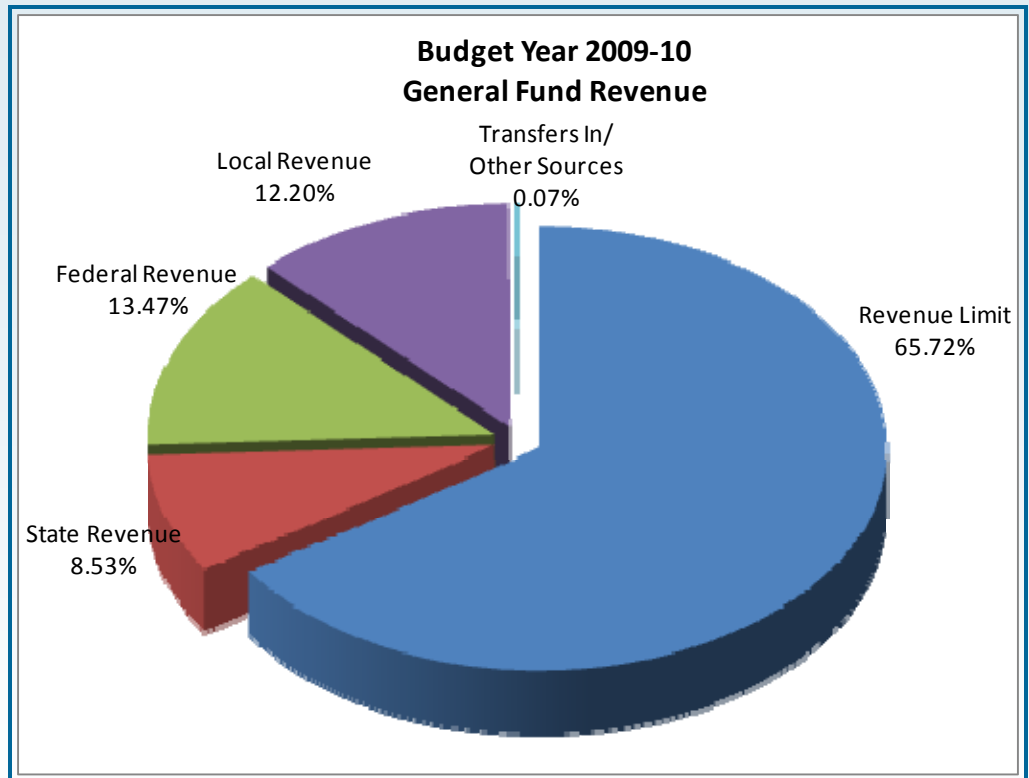
A new impact on Hemet Unified's 2009-10 general fund budget for federal revenues for the 2009-10 budget year will be the receipt of the American Recovery and Reinvestment Act stimulus funds. The district's 2009-10 proposed budget includes \$2.25 million in one-time ARRA funds. The district anticipates it will receive another \$6.85 in ARRA funds sometime during 2009-10. Budget revisions will be submitted for those additional one-time dollars when they are received. All ARRA funds must be fully obligated by September 30, 2011. The district plans to spend approximately 50% of the funds in 2009-10 and the remainder in 2010-11. \$4.2 million is budgeted for the district's regular federal Title I allocation, a reduction of approximately \$500,000 from 2008-09 due primarily to declining enrollment. Other federal revenues included in the 2009-10 budget are \$4.4 million for

special education programs, \$1.1 million for Head Start, and the remaining \$3 million is for other Title programs and Medicare reimbursements.

OTHER STATE REVENUES

Other state revenues in the 2009-10 general fund budget total \$23.6 million. Prior to 2008-09 approximately 60% of all state revenues came in the form of restricted categorical programs. With flexibility provisions provided in the February 2009 enacted state budget, restricted categorical state revenues now account for just 35% of state revenues. With the flexibility provisions in place, programs that were previously restricted are now reported in the unrestricted general fund. All restrictions on the funding have been eliminated and the state has de-activated many of the resource account codes to prevent continued reporting under the former programs. The district will account for the new flexible funds under a single resource in the unrestricted general fund. Among the programs remaining in the restricted general fund are Economic Impact Aid (EIA), After School programs, preschool funding, and transportation.

The revision to the May Revise proposed by the Governor in late May includes a 65% reduction to K-12 transportation. For Hemet Unified this will mean an estimated \$1.2 million reduction. While the transportation department has engaged in entrepreneurial activities in recent years that have helped reduce the encroachment on the unrestricted general fund for this program, those activities cannot support a 65% cut in state funding. The \$1.2 million proposed cut has not been included in the 2009-10 budget presented at this time. There are however, proposals that will be presented to the board that have the potential to increase local revenues or eliminate bus routes that would reduce expenses. Those proposals include an increase in student fees for an additional \$75,000 in revenues. Options that would reduce costs by eliminating bus



routes include increasing walking distances and changes to school start times. Both these cost savings measures could save up to \$1.2 million.

LOCAL REVENUES

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, entrepreneurial activities, donations, and facilities use fees. There is \$21.4 million budgeted in the general fund in this category for 2009-10. \$8.3 million for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$7.7 million for Home-to-School and Special Education in the form of student fees and payments from other districts for contracted services; \$3.1 million for redevelopment funds; \$700,000 for reimbursement of expenses from Advance Path Academy, HTA, and the Western Center; and the balance in miscellaneous fees, interest, and donations.

EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$180.3 million in 2009-10.

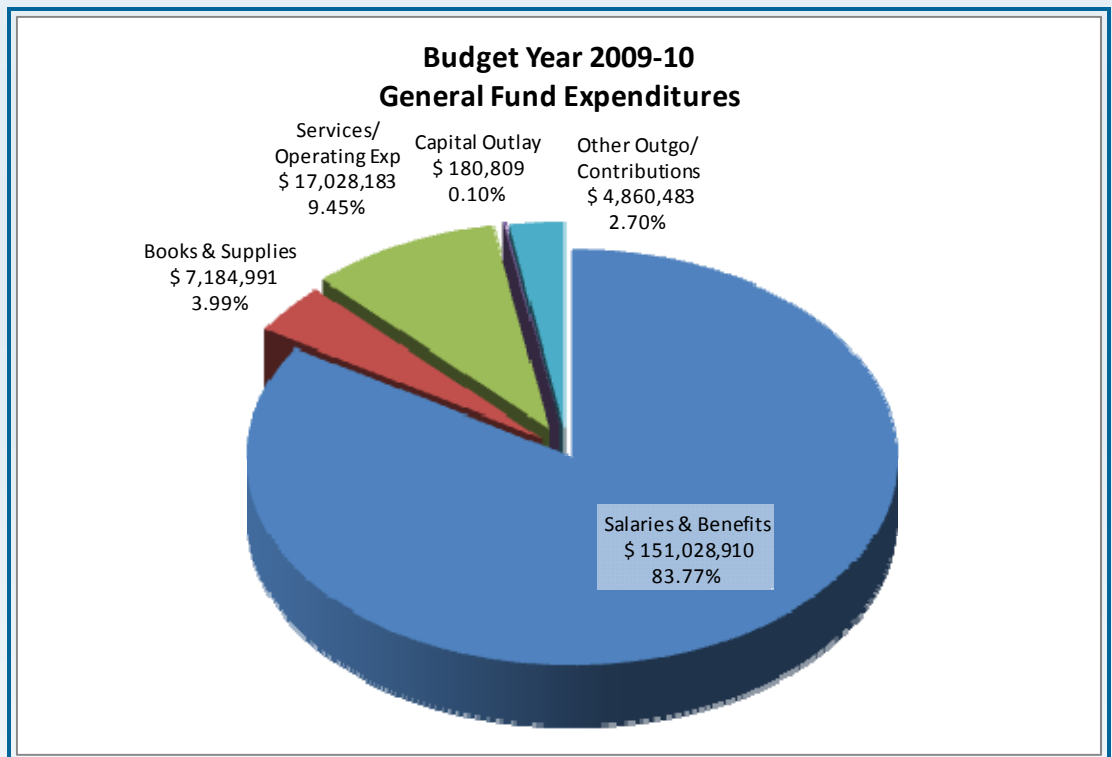
SALARIES & BENEFITS

Salaries and benefit expenses total \$151 million and comprise 83.77 percent of the district's general fund expenditures compared to 80.94 percent in 2008-09. Changes affecting salary and benefits in 2009-10 include the loss of nearly 54 certificated positions as a result of declining enrollment and increased class sizes in grades K-3. Administrative positions were eliminated as a result of re-organization. Classified staffing was reduced by combination of enrollment decline, re-organization, and efficiencies. Certificated and management positions were reduced through attrition and no lay-offs were implemented. A majority of classified reductions were made through attrition with some reduction in hours and lay-offs. Staffing reductions were implemented as the district's response to the on-going state budget crisis and subsequent reductions in K-12 education funding levels. No cost-of-living salary increases are budgeted for 2009-10.

For the second time in two years, a formal Supplemental Early Retirement Program (SERP) was offered to Hemet Teachers Association

(HTA) members in 2008-09. This year the SERP was also offered to management and classified employees. This plan provides supplemental pay to participants in addition to retirement benefits provided by STRS and PERS. The district amortizes the cost of the plan over five years and will make its first payment in July 2009 on this second SERP offering.

With the exception of the Other Post Employment Benefit (OPEB) rate, no changes were made to statutory payroll tax and employee benefit rates for 2009-10. Unemployment insurance rates will remain at 0.30 percent and worker's compensation at 2.356 percent. The OPEB rate, implemented for the first time in 2008-09 will decline slightly to 0.377% from 0.438% that was charged in 2008-09. This rate is charged to all salaries for payment of current retiree health and welfare benefits. The Other Post Employment Benefit (OPEB) rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. The district offers an alternate FICA plan for substitute employees and employees working less than four hours and self-insures its worker's compensation obligations.



Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. This year a 25% reduction was made to this formula to meet other budget needs. A budget of \$1.2 million has been allocated for substitute costs, \$575,000 for extra duty, and \$16,500 for overtime expenses.



BOOKS AND SUPPLIES

The 2009-10 general fund budget shows \$7,184,991 budgeted for books and supplies. This is \$2.4 million less than the projected amount to be spent in this category for 2008-09. Budget reductions and carry over account for the change from the prior year that will be included in a budget revision after the 2008-09 fiscal year is closed in late August. Amounts budgeted for in the books and supplies categories are primarily for consumable supplies that school sites and departments need to operate during the year such as paper, books, gas for vehicles, and printer cartridges. Approximately 57 percent of the books and supplies are budgeted in restricted resources such as transportation, special education and EIA.

SERVICES AND OPERATING EXPENSES

\$17 million is budgeted in this category for 2009-10. Services and operating expenses include utilities, property and liability insurance, professional/consulting services, repairs, consultants, non-public school (NPS) tuitions, and travel and conferences. \$6 million is budgeted for utilities; \$ 5.3 million for professional/consulting services including legal and audit services, SERP payments, private security contracts, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's; \$1.8 million for NPS; \$450,000 for staff development conferences, workshops, and mileage reimbursement costs; \$800,000 for property and liability insurance; and \$1.7 million for repairs and leases with the balance for miscellaneous expenses.

CAPITAL OUTLAY

A minimal budget of \$181,000 is set aside for capital outlay costs for 2009-10. This is primarily for grounds equipment and vehicle replacements for the warehouse and other support departments.

OTHER OUTGO

Other outgo is where debt payments for capital leases and other debt instruments are recorded. \$5.3 million is budgeted in this category in the general fund for 2009-10. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$4.4 million. Debt payments charged to redevelopment are expected to exceed revenue receipts. However, there is sufficient fund balance to meet the debt payments for the current and subsequent year without additional contributions necessary to cover those costs. The remaining \$900,000 in debt payments charged to the general fund are for capital leases for energy equipment maintenance and bus and vehicle purchases. These debt payments are charged to the department responsible for those items.

A negative \$471,034 in the other outgo/transfers of indirect costs category is budgeted for 2009-10. These are funds received from other funds of the district such as Child Development, Cafeteria, and Charter School to offset the costs of services provided by the general fund to those programs. Rates established by the California Department of Education are set each year for maximum indirect charges to these funds. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, purchasing and human resource activities.

OTHER FINANCING SOURCES/USES

CONTRIBUTIONS

Contributions between the unrestricted and restricted general funds total \$11,636,914 for 2009-10, an increase of almost \$2.5 million or 27% from 2009-10.



SPECIAL EDUCATION

Contributions to special education are budgeted at \$6.1 million. Special education costs continue to exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires the district's state and local contributions to its special education program be at least the same level as they were in the prior year.

Enrollment in special classes, including those for pre-school and autism students continues to grow, with the district adding classes as necessary during the year to serve the special needs of its students. The district does not receive revenue limit funding for students attending pre-school special education and much of the costs related to serving these students must come from contributions from the unrestricted general fund. The combination of growth, new programs and classes, along with declining enrollment district-wide and deficits on revenue limit earned for special education students, all place growing pressure on the district's special education budget. For 2009-10, special education budgets (excluding transportation) in all resources total \$26.4 million or 14.7% of the district's total combined general fund expenditures. This is up from 13.4% of all expenditures reported in last year's adopted budget. Special Education ADA comprises 4.7% of the district's total ADA. Federal, local, and state funding sources, including revenue limit dollars, are expected to pay for \$19.6 million of special education costs for Hemet Unified including \$1.275 million of one-time ARRA funds.

Routine/Deferred Maintenance

Under the provisions of the State school building code, the district is required to contribute annually, an amount equal to three percent of its combined general fund expenditures to provide for the routine and deferred (long term) maintenance of its facilities. 2.5 percent of the contribution is allocated to Routine Maintenance and 0.5 percent to Deferred Maintenance in Fund 14. The Governor's February 2009 enacted budget offered districts the option to reduce the contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until 2012-13. While Hemet has reduced staffing in the maintenance area, it still projects expenses to meet routine maintenance needs to be approximately \$4.25 million. This equates to a 2.3% contribution to routine maintenance. The state match to deferred maintenance is included as one of the restricted funding sources open to flexible use. These funds formerly directed for deferred maintenance will be distributed to the district as unrestricted dollars. The district has budgeted \$716,000 of the flexibility funding as a transfer to Fund 14 for deferred maintenance projects for 2009-10.

Transportation

The transportation department continues to expand contracted route services, adding program revenues that help to offset increased costs of operations and reduced state funding. Hemet Unified will continue to provide transportation services for Perris Union High, San Jacinto Unified School District pupils as well as for special education students from Romoland and Nuview districts. The contracts with these local educational agencies (LEA's) provides payment for the direct costs of providing student transportation and administrative fees. Before the proposed 65% reduction in state revenues, state revenues and fees from students and other districts were projected to provide about 78.5 percent of the revenue necessary for the district to offer transportation services to its students. Another 12 percent comes in the form of a contribution from the unrestricted general fund from the flexibility programs that was formerly transferred as mega-item or flexibility transfers from the old restricted resources. The remaining 9.5% or \$550,370 is the projected encroachment on the general fund. Total home-to-school and special education transportation expenses for 2009-10, including other LEA contracts is \$10,518,463. Hemet Unified's transportation expenses are budgeted at \$5,782,046.



H.E.L.P. School

HELP School, the district's Community Day School was closed at the end of the 2008-09 school year as one of the budget cuts approved by the board. Costs to provide community day school services to district students who are unable to transfer to other district schools has been budgeted under services and operating expenses. Additionally revenue limit funding for the ADA for those students who are transferred to county programs will also be transferred to the county to cover their costs.

TRANSFERS IN FROM OTHER FUNDS

Transfers in from other funds to the general fund total \$127,011 for special education revenue received by the HAAAT

Charter School in Fund 09. According to the Memorandum of Understanding between HAAAT and the district, any unused special education revenues will be returned to Hemet Unified as the sponsoring agency each year. The \$127,011 represents the amount of unexpended special education revenue to be received by HAAAT in 2009-10.

TRANSFERS OUT TO OTHER FUNDS

Transfers out to other funds from the general fund total \$1,296,961. The transfers out include \$716,086 to Fund 14 for deferred maintenance and to Fund 11, \$464,604 for adult education and \$106,271 for the CBET program. The transfers out come from the unrestricted flexibility programs and the amounts transferred out are equivalent to the amounts that would have been directed to Funds 11 and 14 for those programs had flexibility not been offered.

SITE AND DEPARTMENT ALLOCATIONS

SITE DISCRETIONARY ALLOCATIONS

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive an unrestricted discretionary budget. The per pupil allocation factors remain unchanged from prior years and no deficits were applied as they have been in prior years because allocations from formerly restricted resources such as the School Improvement and Library Block Grant (SLIBG) may not be available in 2009-10. Site discretionary allocations are based on the school's grade levels and projected enrollment figures for both regular and special education students and range from \$40 to \$55 per student. Detailed information on the allocations at each school is provided in tables in the Appendix.

DEPARTMENT ALLOCATIONS

Department budgets are based on historical expenditure levels and are the sole source of funds for operating expenses for each department.

SITE LOTTERY

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20 percent of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard. School Services is estimating unrestricted lottery funds per ADA for 2009-10 is projected to be \$109.50. The proposed lottery site allocation for 2009-10 totals \$486,419.

OTHER ALLOCATIONS

K-8, middle, and high schools also receive allocations for athletic program expenses and all sites are provided a budget for utility costs. All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate budget as are Medicare Administrative Activities (MAA), testing, property and liability, safety and security, and various other activities.

DISTRICT PAID EXPENSES

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audit, election, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$2.9 million. Indirect costs totaling nearly \$2.75 million from other funds and restricted resources are used to off-set expenses in this category resulting in a total unrestricted general fund budget for district-wide expenses of \$150,000.

RESTRICTED GENERAL FUND

The 2009-10 budget continues the district's practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Just over 29 percent of restricted funding sources come from contributions and revenue limit transfers from the unrestricted general fund. The remaining 71 percent comes from federal, state, and local sources and are only to be spent on those uses which the funding source has specified, including , English language learners, special education, transportation, after school programs, and economically disadvantaged students. At this time, the projected budget for individual programs funded with federal revenues reflect changes based on information from the federal government. State categorical revenues, with the exception of Special Education and EIA, include a 4.46 percent reduction on top of the 15.38 percent reduction imposed in 2008-09. This brings the funding level for many state programs to



nearly 20% below 2006-07 levels. Local restricted revenues are comprised primarily of redevelopment, SELPA pass-through funds for Special Education, and payments from other LEA's for transportation services. Categorical or restricted expenditures have been budgeted to match anticipated revenues. Any unspent balances remaining at the end of the prior fiscal year are typically presented for budget adjustments in late September of each year.

A table listing categorical funds and their budgeted expenditure amounts for 2009-10 is below.

2009-10 Categorical/Restricted Programs			
Program/Resource	Budget Amount	Program/Resource	Budget Amount
3010 Title I	\$ 4,261,089	6520 Special Education - Workability	\$ 71,082
3011 ARRA Title I	1,199,961	6535 Special Ed Personnel Staff Development	8,451
3030 Reading First-Title I-Part B	799,500	6660 TUPE 4-8	-
3200 ARRA Stabilization	2,512,097	6760 Arts & Music Blk Grant - flexibility	-
3310 Spec Ed Local Asst	4,115,993	7010 Ag Incentive	25,650
3311 Special Ed Local Asst - Part B	6,064	7055 CAHSEE - flexibility	-
3313 ARRA Special Ed IDEA	1,276,219	7080 Supplemental School Counselors - flexibility	-
3315 Spec Ed PreSchool	93,166	7090 EIA	2,600,153
3320 Spec Ed PS Local Entitlement	188,568	7091 EIA - Limited English Proficiency	227,509
3345 Special Ed PreSchool Staff Dvpmnt	727	7140 GATE - flexibility	-
3550 Voc Ed	147,141	7156 IMF Re-Alignment - flexibility	-
3710 Title IV - Drug Free Schls	86,553	7230 Transpo - Home to School *	8,696,071
4035 Title II - Part A	870,964	7240 Transpo - Special Ed *	1,822,392
4045 Title II - Part D	47,678	7271 CAPAR - flexibility	-
4124 Calif 21st Century (WVHS)	131,371	7294 AB 466 - flexibility	-
4201 Title III Immigrant Education	38,380	7295 Reading Svcs for Blind - flexibility	-
4203 Title III - LEP	359,955	7390 Pupil Retention Blk Grant - flexibility	-
4510 Title VII - Indian Ed	12,033	7392 Teacher Credentialing Blk Grant - BTSA - flexibility	-
5210 Head Start	1,001,553	7393 Professional Dvlpmnt Blk Grant - flexibility	-
5640 Medi-Cal Reimbursements	300,000	7394 Targeted Instruction Imprvmnt Blk Grant - flexibility	-
6010 ASES (After School Education & Safety)	2,597,260	7395 School & Library Imprvmnt Blk Grant - flexibility	-
6267 Nat'l Board Certification - Flexibility	-	7905 First 5 School Readiness	325,000
6286 English Language Acquisition Prgm	150,860	8150 Routine Maintenance & Repairs	4,250,000
6300 Lottery - Restricted	248,573	9007 Riverside Cnty Children & Families	341,250
6350 ROC/P - Flexibility	-	9015 Workforce Investment	19,000
6405 AB 1113 School Safety - Flexibility	-	9986 Redevelopment	4,417,711
6500 Special Education	19,955,488		
		Total	\$ 63,205,462

* Includes PUHSD and SJUSD revenue and expenses

FLEXIBILTY FUNDING

Programs that were formerly restricted in their use and accounted for in the restricted general fund were opened to flexible use beginning in 2008-09 through 2012-13 as part of the February 2009 enacted budget. As a result of the flexibility, the funding for these programs is now unrestricted and can be used for any educational purpose. The district has budgeted \$6.3 million in the unrestricted fund from these programs. A list of former categorical programs that are now accounted for in the unrestricted general fund is available in the Appendix. Of the \$6.3 million budgeted, \$ 716,000 is related to the Deferred Maintenance state match and will be transferred to Fund 14 to be used for Deferred Maintenance projects. Another \$581,000 were for the Adult Education apportionment and Community– Based English Tutoring (CBET), both of which were formerly accounted for in the Adult Education Fund—Fund 11. The \$581,000 for these two programs is being transferred to Fund 11 for Adult Education. Of the remaining \$5 million the district is anticipating it will receive for the former restricted programs, \$4.1 has been budgeted for salaries, contracts, professional development, and other expenses that have been identified as priorities for the district for 2009-10.

In addition to the flexibility of on-going programs, the State also allowed for sweeping of beginning balances of specific restricted programs to the unrestricted general fund. Hemet Unified took advantage of the beginning balance sweep in 2008-09 and much of those funds are now included in the 2009-10 beginning balance in Fund 03. The district has budgeted approximately half of those beginning balances for on-going expenses in the budget year to off-set state funding deficits. The remaining balances are anticipated to be used in 2010-11 for on-going costs as the deficits are projected to continue for the next several years.

ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set declines in state aid due to budget reductions and declining enrollment, the district has actively pursued entrepreneurial opportunities in the areas of transportation, nutrition services, and reprographics.

TRANSPORTATION

Transportation continues to expand services to other districts for home-to-school and special education services. It also provides field trip transportation to many districts within Riverside County. In addition, the Transportation Department provides transportation to resident students from the California School for the Deaf in Riverside between the school and their homes throughout Southern California on weekends. These activities have reduced the encroachment of transportation from more than \$1.5 million in 2006-07 to a projected \$550,370 for the 2009-10 budget year.

PRINT SHOP

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. Since January 2008, expanded operations required the purchase or leasing of additional copiers and other printing and duplicating equipment, including a Xerox Docutech 6180 digital printer and Xerox 4127 copier. During 2008-09, the Print Shop was able to generate enough revenue internally, and through work for other districts to cover the cost of its operations as well as add approximately \$20,000 to the general fund. Other districts for whom the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.

Because of the State of California budget crisis, the district has looked at ways to reduce costs to the general fund. Since the budget of Hemet Unified School District, as well as the budgets for the other districts the Print Shop serves, will be impacted by the state's reduction in funding to education, the district made the determination to not fund several pieces of equipment in the Print Shop. This equipment includes the Xerox Nuvera 144 with a Bourg Perfect Binder, and the Risograph HC5500 Digital Color Printer. The Print Shop will work to reconfigure production output to reduce costs, but will also be working to contract for reprographics services with additional districts. With the lower shop costs and some anticipated increased revenues, the Print Shop will once again be self sufficient for the 2009-10 fiscal year and cover all costs. The Print Shop will also contribute all remaining profit to the general fund at the end of the fiscal year. Although the contribution at this time is unknown, it may be as high as \$30,000.



Other Funds

The 2009-10 expenditure budgets for the district's other funds are as follows:

Fund	2009-10 Expenditure Budget
Fund 09—Charter School Special Revenue	\$1,426,347
Fund 11—Adult Education	\$713,725
Fund 12—Child Development	\$1,467,758
Fund 13— Cafeteria	\$10,251,707
Fund 14—Deferred Maintenance	\$723,086
Fund 17—Reserve for Other Than Capital Outlay	\$-0-
Fund 21—Building Fund	\$800,000
Fund 25—Capital Facilities	\$600,000
Fund 35—County School Facilities	\$50,000
Fund 40—Reserve for Capital Outlay	\$-0-
Fund 67— Self Insurance	\$16,739,608

Fund 09, Charter School Special Revenue Fund is use to account for all financial activities of the HAAAT Charter School. HAAAT opened in August of 2007 to grades 9 and 10 with a reported enrollment of 71 students. For 2009-10 HAAAT will serve grades 9-12 with a projected enrollment of 215 students. Charter School revenues are also impacted by state budget cuts and HAAAT will carefully monitor its expenditures in 2009-10 in order to continue to operate within its funding levels.

Fund 11, the Adult Education Fund is projected to have deficit spending as a result of funding cuts imposed by the state for this program. The program expenditures will need to be monitored carefully throughout the year to ensure the fund maintains a positive balance. Additionally, adult education funding now falls under the flexibility provisions for categorical programs and as a result, \$580,875 for the adult education apportionment and CBET funding is budgeted as a contribution to Fund 11 from the general fund.

\$716,086 in contributions from the general fund's unrestricted flexibility funding to Fund 14, Deferred Maintenance are budgeted.

The amounts listed above do not include projected beginning fund balances in each fund. Beginning fund balances will be budgeted after the close of the 2008-09 fiscal year. Ending balances estimates for each fund can be found in the Appendix section of this report.



Dartmouth Middle School
May 2008

Staffing

STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised as part of the district's annual budget development process.

Approximately 84 percent of all general fund expenditures are committed to salary and related benefit costs. Faced with growing costs in all areas and the increased percentage of the district's budget allocated for salary related expenditures, the district's cabinet evaluated all staffing related costs as part of the 2009-10 budget development process and as a result, some staffing levels were increased or decreased outside the formula based on need, special circumstances, and enrollment concerns.

The state budget crisis along with one-time ARRA funding has created a unique position from which the district must address its staffing needs for the for 2009-10 budget year. To add to this situation, the district has chosen to return to Option 1 CSR for kindergarten which will require additional teachers for that grade level. To address on-going and deep funding cuts in state revenues the district decided to reduce staffing in all areas including management, certified and classified employees. The district offered a SERP to all employees which resulted in a reduction in staff through attrition, avoiding lay-offs or reduction of hours in most situations. Relaxed penalties on K-3 class size reduction funds provided the district the opportunity to increase class sizes for K-3 to 21.5 to 1 without a significant impact on CSR funding. Further, K-3 class sizes may, in some cases be larger than the targeted 21.5 to 1 ratio in order to avoid hiring additional new teaching staff until actual enrollment is known for 2009-10. In an effort to maintain a balanced budget, the district has also opted to re-hire or retain staff that were initially slated for lay-off and to re-implement Option 1 kindergarten. These positions will be funded through a combination of general fund dollars, and one-time Title I and Stabilization ARRA funding. Classified staffing has also been impacted by reduced unrestricted funding and in response the district has had to reduce staffing in some areas such as custodial and grounds.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The formulas used as the starting basis for 2009-10 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the adjacent table.

Staffing Formulas	
Position	2009-10 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K (Opt 2)	21.5 to 1.0
Teachers 1-3	21.5 to 1.0
Teachers 4-5, 9-12	31 to 1.0
Teachers 6-8	30 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.34 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle/High School	1 Per 900
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The formulas used as the starting basis for 2009-10 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the adjacent table.

STATUTORY BENEFITS

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

SOCIAL SECURITY/ FICA/ ALTERNATE FICA

Most employees participate in the Social Security Program through mandatory payroll deductions. Social Security provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2 percent for both the employee and employer. The district will be providing an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan will invest employee and employer contribu-



tions in a private retirement plan which the employee will have access to upon retirement just like Social Security.

MEDICARE

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs, but it is an important source of post-retirement health-care. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45 percent for both employer and employee contributions.

UNEMPLOYMENT INSURANCE

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2009-10 unemployment rate for all districts in the county remains unchanged from the prior year at 0.30 percent.

WORKER'S COMPENSATION

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. The employer contribution rate for worker's compensation will remain at the prior year level of 2.356 percent of salaries paid.

Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the third year of implementation with approximately \$4.8 million in reserves for future claims. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67.

OTHER BENEFITS

In addition to the statutory benefits above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

RETIREMENT

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System. The district contributes an amount equivalent to 8.25% of an employee's salary to the plan. Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district contributes 7.00 % to this plan for most classified employees. The district is also required to pay 13.20% of classified eligible salaries into the plan. Districts are able to reduce this rate (PERS Reduction) through their revenue limit calculation by an amount that is adjusted annually in May by the CalPERS board. The PERS reduction rate for 2009-10 is 3.311%. Additionally, employees may elect to participate in a variety of retirement and deferred compensation plans through voluntary payroll deductions .

HEALTH & WELFARE BENEFITS

Many district employees are eligible to receive health and welfare benefits comprised of medical, vision, dental, and life insurance. The district contribution to these plans is capped at \$9,100 for HTA members and \$7,200 for classified and management staff. The total cost of health and welfare varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

OTHER POST EMPLOYMENT BENEFITS

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service to the district will be eligible to receive \$3,300 annually for health and welfare benefits for a maximum of 10 years or until they reach age 65, whichever comes first. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study has been performed to determine the district's total liability for this plan, currently projected at \$30.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. To fully fund the OBEP total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$3.8 million. Previously there was \$2.6 million from prior year mandated claim reimbursements held in reserves to start funding the OPEB liability. However, this balance will be re-designated beginning in 2009-10 to be used to fund on-going expenses to maintain essential programs in the face of state budget cuts.



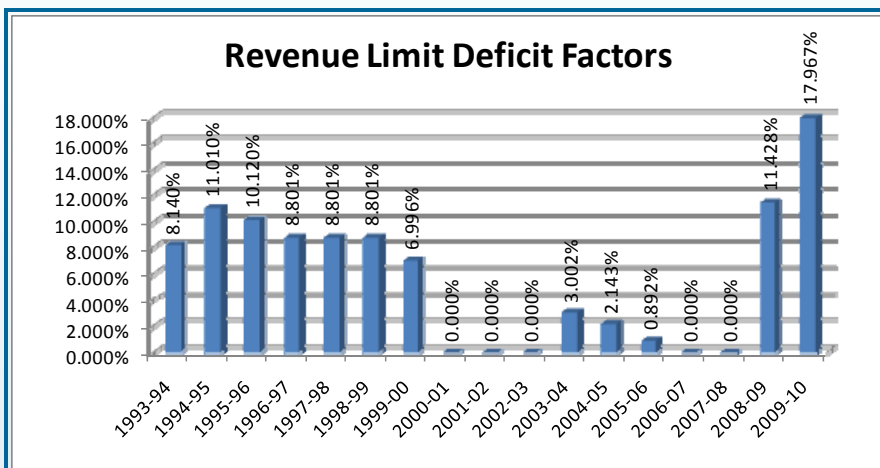
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Financial Outlook

STATE BUDGET

The State's process for the 2009-10 budget has been anything but normal. The January budget was released in December and a 17 month budget that enacted legislation for the 2009-10 budget as well as encompassed changes to the 2008-09 budget was approved in February 2009. This was the earliest adoption of a state budget in history and immediately followed a year that saw the latest adopted budget. The February budget assumed revenue enhancements that required voter approval including tax increases and securitization of the lottery. An election was held on May 19th in which all revenue generating measures failed.



Prior to the election, when it seemed clear there would not be sufficient voter approval for the revenue increase measures, the Governor released a preliminary May Revision to the February budget. With the assumption of failure of the ballot propositions, new cuts to K-12 education revenue limit funding were proposed. The cuts amounted to approximately \$225 per ADA for 2008-09 and an additional \$19 per ADA for 2009-10 for a cumulative total of \$244 per ADA that would be carried forward to 2009-10. Following the election as state revenue receipts continued to come in well below projections, a new reduction of 65% to K-12 transportation was proposed. Because the 2009-10 budget was already enacted in February, the May Revision proposals will require a two-thirds majority vote by the Legislature to be put into effect.

Major Proposition 98 Changes Under the May Revision

(In Millions)

2008-09 February Revised Level	\$50,738
Baseline adjustments	\$15
K-12 Education	
Reduce base revenue limits	-\$1,311
Eliminate High Priority Schools program	-114
California Community Colleges	
Defer apportionment payments	-\$115
Reduce categorical programs	-85
Do not fund property tax shortfall	-37
Total 2008-09 Adjustments	-\$1,648
2008-09 May Revision Level	\$49,091
Baseline adjustments	\$592
K-12 Education	
Backfill one-time solutions	\$4,274
February reductions	-702
Defer revenue limit payments	-1,679
Further reduce base revenue limits	-387
Use one-time child care carryover for preschool	-66
Reduce child care Alternative Payments	-36
Fund Behavioral Intervention Plans	65
Other	92
California Community Colleges	
Backfill one-time solutions	\$455
Further reduce categorical programs	-249
Reduce enrollment growth funding	-127
Reduce funding for recreational courses	-120
Do not fund property tax shortfall	-117
Total 2009-10 Adjustments	\$1,996
2009-10 May Revision Level	\$51,087^a

^a The Governor's proposal also includes \$408 million in special funds for Home-to-School Transportation.

Taylor, M., Overview of the 2009-10 May Revision, An LAO Report, May 21, 2009 : http://www.lao.ca.gov/2009/bud/may_revise/may_revision_052109.pdf



In addition to the cuts to revenue limit funding, the February budget also imposed reductions to state categorical funds of nearly 20% from 2007-08 levels. In an effort to off-set the reductions to revenue limit funding, legislators also approved transfer flexibility of 42 state categorical programs and the June 30, 2008 ending balance sweep of several programs. The transfer flexibility and ending balance sweep funds are permitted to be used for any educational purpose. The February 2009 Budget also relaxed penalties for K-3 CSR, implementing a maximum penalty of 30% on classes exceeding an average class size of 24.95. The February enacted budget also imposed additional revenue deferrals on K-12 education by moving apportionments scheduled for July and August to October. This will have a significant impact on cash flow for K-12 schools.

As the global financial crisis continues to impact state revenues, the state budget deficit continues to grow despite the cuts it has implemented thus far. The state economy drives the state's General Fund revenues through personal income taxes, sales and use taxes, and corporation taxes. Tax receipts are down in all categories as a result of the struggling state and national economies. Since February 2009, when the 2009-10 budget was enacted, baseline revenues have dropped \$3.4 billion for 2008-09 and by a projected \$8.9 bil-

lion for 2009-10. It is not unreasonable to expect that mid-year cuts for 2009-10 will be imposed and districts need to prepare themselves for that eventuality.

In an analysis of the Governor's budget proposals presented in the May budget revision, the Legislative Analyst's Office (LAO) recommends the Legislature approve the same level of savings that are included in the Governor's proposal. However, the LAO expresses concern that several of the budget balancing proposals are one-time in nature and that a structural budget deficit will persist with the projected deficit growing to over \$11 billion in 2010-11. The LAO recommends the Legislature look more closely at eliminating ineffective and duplicative programs as a means to cut on-going costs. And finally the LAO voiced concern over the additional revenue deferrals which place a cash burden on education and are inappropriately used as a method to balance the state budget.

Overall, the LAO analysis of the May Revised budget agrees with the projected deficit of \$21.3 billion that needs to be addressed. However, they also believe that the revenue shortfall is still growing and may now be \$3 million larger. The LAO report warns that without major budget reforms, serious revenue shortfalls will continue into 2010-11 and beyond.

Administration's Updated Estimate Of the State's Budget Problem

(In Billions)

May 2009 Revenue and Expenditure Forecast	
Lower revenue estimates	
2008-09	\$3.5
2009-10	9.0
Voters' rejections of propositions	
Proposition 1C	5.0
Proposition 1D	0.6
Proposition 1E	0.2
Other changes	3.1
New Budget Problem	\$21.3

Taylor, M., Overview of the 2009-10 May Revision, An LAO Report, May 21, 2009 : http://www.lao.ca.gov/2009/bud/may_revise/may_revision_052109.pdf



MULTI YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below. 2009-10 enrollment is expected to decrease by 2.44% from enrollment reported in October 2008. The district is projecting enrollment to show signs of rebounding in 2010-11 and 2011-12. ADA as a percentage of enrollment will remain constant at 93.5%. This is considered to be a conservative assumption based on recent trends. The district bases its projected statutory cost of living adjustments (COLA) for revenue limit funding on information provided by School Services of California in their Financial Dashboard. According to SSC, COLA increases for state revenues are projected to be 4.25% in 2009-10, 0.90% in 2010-11, and 2.40% in 2011-12. The COLA increases are projected to be off-set in all three years by a continuing revenue limit deficit of 17.967%.

Other than a decline in Title I funds due to declining enrollment for 2009-10, other federal revenues are projected to remain stable for the budget and each of the two subsequent years. Projected increases in federal revenues are related to one-time ARRA funds which the district began receiving in late 2008-09. These revenues must be fully obligated or expended by September 30, 2011. Other state revenues are projected to remain flat for the three year period.

Expenditures in the restricted general fund in 2009-10 show increases for the ARRA funds that must be fully obligated by September 30, 2011. Combined general fund certificated salaries and related benefits show a decrease in

2010-11 for proposed increased class sizes as the district works to deal with on-going deficits in state funding. An amount equivalent to \$6 million will need to be cut from the district's 2010-11 budget based on the multi-year projections and one option is to increase K-3 class sizes. Approximately 50% of the one-time ARRA funds are projected to be used in 2009-10 and 2010-11 for on-going expenses including salaries for librarians and elementary music teachers, kindergarten Option 1 re-implementation, non-public schools, miscellaneous supplies, security and other costs. Once the ARRA funds are fully expended, the district will need to find alternative funding sources for these expenses or identify budget cuts equivalent to their cost which is currently budgeted at just under \$5 million.

In the 2011-12 budget year, the multi-year projections show a decrease in classified

2009-10 Budget—Multi Year Projection Assumptions

	2009-10	2010-11	2011-12
ADA	93.500%	93.500%	93.500%
Enrollment Growth	-2.440%	2.100%	0.600%
Revenue Limit COLA	4.250%	0.900%	2.400%
State Deficit Factor	17.967%	17.967%	17.967%
Federal Revenue (excluding ARRA)	0.000%	0.000%	0.000%
Other State Revenue	-4.460%	0.000%	0.000%
Local Revenue	0.000%	0.000%	0.000%
Salary and Benefit Increases	0.000%	0.000%	0.000%
Step & Column Adjustments	1.600%	1.600%	1.600%
Utilities	7.000%	2.000%	2.000%
Energy Savings	-2.000%	0.000%	0.000%
Contributions	25.000%	2.000%	2.000%
OPEB Liability	0.377%	0.377%	3.770%
New Schools	None	None	None



salaries and related benefits in the restricted general fund totaling \$3.6 million. This is the result of exhausting all prior year ending balances for on-going expenses. For multi-year projection purposes, reductions are proposed by eliminating salaries and benefits equivalent to the cost of all library and health tech positions that are charged to restricted resources. There is projected to be sufficient available reserves in the unrestricted general fund in 2011-12 to absorb those costs should the district chose to do so. The multi-year projections do not include any assumptions for mid-year cuts to state revenues in either any of the projection years.

The unrestricted general fund shows deficit spending all three years. Deficit spending for 2009-10 is projected at \$6.2 million; \$5.6 million in 2010-11; and \$373,000 in 2011-12. The deficit spending is a result of continued deficits projected to state revenues.

Based on these assumptions, the district expects to meet its financial obligations for the current fiscal year and subsequent two years.

CASH FLOW ANALYSIS

While a cash flow analysis is not required with the annual budget report, the district has determined that it will have sufficient funds to meet its cash needs for 2009-10. A resolution authorizing temporary borrowing between district funds for short-term cash needs for the 2009-10 budget year will be submitted to the Governing Board should the district need to pursue this option. In addition, to address deferrals in State revenues, the district has elected to participate in the Tax Revenue Anticipation Notes (TRANS) program in 2009-10 with a sizing limit of \$15 million.

ENDING FUND BALANCE

As indicated in the table below, the district's 2009-10 beginning fund balance for the combined general fund is projected to be \$19,390,459. Included in this beginning balance is \$6 million of ARRA funding and another \$5.6 million in other categorical balances in the restricted general fund. Combined general fund projected revenues exceed expenditures by \$6.2 million creating a projected ending balance of \$13.2 million. Included in the ending balance is \$3.5 million of ARRA funds that must be spent by September 2011.

The \$13.2 million ending fund balance for 2009-10 is comprised of \$6.1 in categorical balances in the restricted general fund including \$3.5 million in ARRA funds, \$1 million in unrestricted carry over balances, primarily from transferred flexibility programs which are being held to fund on-going expenses in 2010-11 and donation accounts. Carry over balances will be budgeted in expenditure accounts after the close of the 2008-09 fiscal year when actual final balances are known.

\$362,660 is reserved in the ending balance for stores and revolving cash, and \$5,680,848 is set aside for the district's 3 percent required reserve. There are no undesignated balances available for emergencies and unanticipated expenses.

Combined General Fund Ending Fund Balance Summary

	2009-10 Projected Budget
Net Increase/Decrease from Operations	\$ (6,191,025)
Beginning Fund Balance	<u>19,390,459</u>
Ending Fund Balance	<u>\$ 13,199,434</u>
Summary Fund Balance Restrictions	
State 3 Percent Reserve	\$ (5,680,848)
Revolving Cash	(25,000)
Stores Inventory Reserve	(337,660)
OPEB/Mandated Claims	-
Unrestricted Designated Balances	(1,014,312)
Restricted Categorical Balances	<u>(6,141,614)</u>
Total State, Federal and Other Restricted Fund Balance	<u>\$ (13,199,434)</u>

SUMMARY

Hemet Unified continues to operate and keep essential programs in place during this period of fiscal uncertainty. It is facing declining enrollment and budget problems at both the state and federal levels, prepared to meet the challenge. Fiscal responsibility on the part of the Governing Board, cabinet, and site and department administrators have enabled the district to vastly improve its cash and financial position over the past few years helping to place the district in a favorable position to meet these challenges. Proactive actions such as providing an early retirement incentive again in 2008-09, implementing spending and hiring freezes when the 2008-09 mid-year reductions in state revenues were presented by the Governor in February 2009, were instrumental in preparing the district for the year ahead. These actions helped the district to make budget adjustments without the drastic staff lay-offs that were necessary in neighboring districts. The full list of cuts and adjustments that were used to address the state revenue reductions is included in the Appendix of this report. The administration will continue to carefully monitor the district's budget and make adjustments based on information as it becomes available from the state.



Appendix

- A. District Fund Summaries
- B. Projected Enrollment
- C. Site Staffing Allocations
- D. Multi-year Projections
- E. District's Response to State Revenue Reductions
- F. Site and Department Allocations
- G. Flexibility Option Program List

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2009-10 Combined General Fund Summary

	Audited Actuals 2007-08	Estimated Actuals 2008-09	Adopted Budget 2009-10
REVENUES			
Revenue Limit	\$ 129,886,192	\$ 122,104,994	\$ 115,257,723
Federal Revenue	15,307,604	21,084,517	14,968,915
Other State Revenue	27,679,428	24,599,034	23,629,555
Local Revenue	20,795,896	23,873,359	21,406,108
TOTAL REVENUES	\$ 193,669,120	\$ 191,661,904	\$ 175,262,301
EXPENDITURES			
Certificated Salaries	\$ 94,581,288	\$ 90,151,511	\$ 86,070,097
Classified Salaries	30,290,165	31,710,502	30,675,597
Employee Benefits	35,430,008	36,242,476	34,283,216
Books and Supplies	11,648,974	9,509,706	7,184,991
Services and Operating Expenses	17,700,125	20,163,803	17,028,183
Capital Outlay	1,517,016	1,121,895	180,809
Other Outgo	3,428,614	5,231,976	5,331,517
Transfers of Indirect/Direct Support Costs	(244,374)	(490,130)	(471,034)
TOTAL EXPENDITURES	\$ 194,351,816	\$ 193,641,739	\$ 180,283,376
Excess (Deficiency) of Rev/Exp	\$ (682,696)	\$ (1,979,835)	\$ (5,021,075)
OTHER SOURCES/(USES)			
Interfund Transfers In	\$ 2,702,865	\$ 1,380,946	\$ 127,011
Interfund Transfers Out	(1,197,616)	(1,698,591)	(1,296,961)
Contributions	-	-	-
Other Sources/(Uses)	-	-	-
TOTAL OTHER SOURCES/(USES)	\$ 1,505,249	\$ (317,645)	\$ (1,169,950)
Change in Fund Balance	\$ 822,553	\$ (2,297,480)	\$ (6,191,025)
Beginning Fund Balance	\$ 20,865,385	\$ 21,687,939	\$ 19,390,459
Ending Fund Balance	\$ 21,687,939	\$ 19,390,459	\$ 13,199,434

2009-10 Adopted Budget

2009-10 Unrestricted General Fund Summary

	Audited Actuals 2007-08		Estimated Actuals 2008-09		Adopted Budget 2009-10
Revenues:					
Revenue Limit Sources	\$ 123,541,512	\$	116,266,097	\$	109,927,263
Federal Revenues	2,188,350		857,000		32,000
Other State Revenues	11,503,709		16,164,450		16,003,795
Other Local Revenues	2,507,614		3,069,116		2,399,248
Total Revenues	<u>\$ 139,741,185</u>	\$	<u>136,356,663</u>	\$	<u>128,362,306</u>
Expenditures:					
Certificated Salaries	\$ 73,643,098	\$	72,003,328	\$	67,505,758
Classified Salaries	16,324,422		16,817,141		14,726,221
Employee Benefits	25,008,724		25,608,485		22,600,625
Books and Supplies	3,342,891		3,708,056		3,126,394
Services, Other Operating Expenses	10,993,812		13,831,428		11,310,987
Capital Outlay	337,731		245,831		147,309
Other Outgo	59,591		112,923		43,161
Indirect and Support Costs	(1,099,563)		(2,368,416)		(2,382,541)
Total Expenditures	<u>\$ 128,610,706</u>	\$	<u>129,958,776</u>	\$	<u>117,077,914</u>
Excess (Deficiency)	<u>\$ 11,130,479</u>	\$	<u>6,397,887</u>	\$	<u>11,284,392</u>
Other Financing Sources/Uses					
Interfund Transfers In	\$ 2,524,119	\$	315,714		
Interfund Transfers Out	(240,349)		(749,757)		(1,296,961)
Contributions	(13,042,741)		(9,155,481)		(11,636,914)
Other Sources (Uses)					
Total Other Sources (Uses)	<u>\$ (10,758,971)</u>	\$	<u>(9,589,524)</u>	\$	<u>(12,933,875)</u>
Net Increase (Decrease)	<u>\$ 371,508</u>	\$	<u>(3,191,637)</u>	\$	<u>(1,649,483)</u>
Beginning Fund Balance	<u>\$ 11,527,430</u>	\$	<u>11,898,940</u>	\$	<u>8,707,303</u>
Ending Fund Balance	<u><u>\$ 11,898,940</u></u>	\$	<u><u>8,707,303</u></u>	\$	<u><u>7,057,820</u></u>

2009-10 Adopted Budget

2009-10 Restricted General Fund Summary

	Audited Actuals 2007-08		Estimated Actuals 2008-09		Adopted Budget 2009-10
Revenues:					
Revenue Limit Sources	\$ 6,344,680	\$	5,838,897	\$	5,330,460
Federal Revenues	13,119,254		20,227,517		14,936,915
Other State Revenues	16,175,719		8,434,584		7,625,760
Other Local Revenues	18,288,282		20,804,243		19,006,860
Total Revenues	\$ 53,927,935	\$	55,305,241	\$	46,899,995
Expenditures:					
Certificated Salaries	\$ 20,938,190	\$	18,148,183	\$	18,564,339
Classified Salaries	13,965,743		14,893,361		15,949,376
Employee Benefits	10,421,284		10,633,991		11,682,591
Books and Supplies	8,306,083		5,801,650		4,058,597
Services, Other Operating Expenses	6,706,313		6,332,375		5,717,196
Capital Outlay	1,179,285		876,064		33,500
Other Outgo	3,369,023		5,119,053		5,288,356
Indirect and Support Costs	855,189		1,878,286		1,911,507
Total Expenditures	\$ 65,741,111	\$	63,682,963	\$	63,205,462
Excess (Deficiency)	\$ (11,813,176)	\$	(8,377,722)	\$	(16,305,467)
Other Financing Sources/Uses					
Interfund Transfers In	\$ 178,746	\$	1,065,232	\$	127,011
Interfund Transfers Out	(957,267)		(948,834)		
Contribution	13,042,741		9,155,481		11,636,914
Other Sources (Uses)	-		-		-
Total Other Sources (Uses)	\$ 12,264,220	\$	9,271,879	\$	11,763,925
Net Increase (Decrease)	\$ 451,044	\$	894,157	\$	(4,541,542)
Beginning Fund Balance	\$ 9,337,955	\$	9,788,999	\$	10,683,156
Ending Fund Balance	\$ 9,788,999	\$	10,683,156	\$	6,141,614

2009-10 Adopted Budget

2009-10 All Funds Summary

	General Funds 03,06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Sub Total
Revenues:							
Revenue Limit Sources	\$ 115,257,723	\$ 1,230,047	\$ -	\$ -	\$ -	\$ -	\$ 116,487,770
Federal Revenues	14,968,915	-	-	140,000	7,870,524	-	22,979,439
Other State Revenues	23,629,555	130,822	-	1,237,758	637,051	-	25,635,186
Other Local Revenues	21,406,108	131,475	100,500	-	1,771,407	7,000	23,416,490
Total Revenues	\$ 175,262,301	\$ 1,492,344	\$ 100,500	\$ 1,377,758	\$ 10,278,982	\$ 7,000	\$ 188,518,885
Expenditures:							
Certificated Salaries	\$ 86,070,097	\$ 760,390	\$ 367,424	\$ 449,547	\$ -	\$ -	\$ 87,647,458
Classified Salaries	30,675,597	101,202	98,316	444,304	3,046,410	-	34,365,829
Employee Benefits	34,283,216	213,657	95,785	290,807	1,317,658	-	36,201,123
Books and Supplies	7,184,991	73,201	104,036	244,619	4,123,621	-	11,730,468
Services, Other Operating Expenses	17,028,183	277,897	23,050	-	526,453	723,086	18,578,669
Capital Outlay	180,809	-	-	-	463,000	-	643,809
Other Outgo	5,331,517	-	-	-	367,126	-	5,698,643
Indirect and Support Costs	(471,034)	-	25,114	38,481	407,439	-	-
Total Expenditures	\$ 180,283,376	\$ 1,426,347	\$ 713,725	\$ 1,467,758	\$ 10,251,707	\$ 723,086	\$ 194,865,999
Excess (Deficiency)	\$ (5,021,075)	\$ 65,997	\$ (613,225)	\$ (90,000)	\$ 27,275	\$ (716,086)	\$ (6,347,114)
Other Financing Sources/Uses							
Interfund Transfers In	\$ 127,011	\$ (127,011)	\$ 580,875	\$ -	\$ -	\$ 716,086	\$ 1,296,961
Interfund Transfers Out	(1,296,961)	-	-	-	-	-	(1,296,961)
Other Sources (Uses)	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (1,169,950)	\$ (127,011)	\$ 580,875	\$ -	\$ -	\$ 716,086	\$ -
Net Increase (Decrease)	\$ (6,191,025)	\$ (61,014)	\$ (32,350)	\$ (90,000)	\$ 27,275	\$ -	\$ (6,347,114)
Beginning Fund Balance (Estimated)	\$ 19,390,459	\$ 291,742	\$ 309,144	\$ 102,441	\$ 2,473,754	\$ 484,419	\$ 23,051,959
Ending Fund Balance	\$ 13,199,434	\$ 230,728	\$ 276,794	\$ 12,441	\$ 2,501,029	\$ 484,419	\$ 16,704,845

2009-10 Adopted Budget

	Special Reserve Fund 17	Building Measure E Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Facilities Projects Fund 40	Self Insurance Fund 67	Sub Total	Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,487,770
Federal Revenues	-	-	-	-	-	-	-	22,979,439
Other State Revenues	-	-	-	-	-	-	-	25,635,186
Other Local Revenues	-	800,000	600,000	50,000	-	18,791,625	20,241,625	43,658,115
Total Revenues	\$ -	\$ 800,000	\$ 600,000	\$ 50,000	\$ -	\$ 18,791,625	\$ 20,241,625	\$ 208,760,510
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,647,458
Classified Salaries	-	-	-	-	-	-	-	34,365,829
Employee Benefits	-	-	-	-	-	-	-	36,201,123
Books and Supplies	-	-	-	-	-	20,000	20,000	11,750,468
Services, Other Operating Expenses	-	-	-	-	-	16,710,608	16,710,608	35,289,277
Capital Outlay	-	800,000	407,641	50,000	-	-	1,257,641	1,901,450
Other Outgo	-	-	192,359	-	-	-	192,359	5,891,002
Indirect and Support Costs	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 800,000	\$ 600,000	\$ 50,000	\$ -	\$ 16,730,608	\$ 18,180,608	\$ 213,046,607
Excess (Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,061,017	\$ 2,061,017	\$ (4,286,097)
Other Financing Sources/Uses								
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,961
Interfund Transfers Out	-	-	-	-	-	-	-	(1,296,961)
Other Sources (Uses)	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,061,017	\$ 2,061,017	\$ (4,286,097)
Beginning Fund Balance	\$ 128,597	\$ 35,022,744	\$ 5,067,328	\$ 2,075,895	\$ 19,313	\$ 10,960,570	\$ 53,274,447	\$ 76,326,406
Ending Fund Balance	\$ 128,597	\$ 35,022,744	\$ 5,067,328	\$ 2,075,895	\$ 19,313	\$ 13,021,587	\$ 55,335,464	\$ 72,040,309

2009-10 Adopted Budget



2009-10 Projected Enrollment

	K	1	2	3	4	5	6	7	8	9	10	11	12	Regular Ed Enrollment	SDC	SH/FS /ED	Total Enrollment
Elementary K-5																	
Bautista Creek	120	126	141	153	163	147								850	20	22	892
Cawston Elementary	118	130	130	152	158	129								817	21	5	843
Fruitvale	155	149	158	154	138	141								895	29	-	924
Harmony	115	115	103	106	117	125								681	14	-	695
Hemet Elementary	101	100	90	95	96	111								593	13	-	606
JWiens	115	119	101	114	92	92								633	18	-	651
Little Lake	100	107	124	120	114	116								681	25	45	751
McSweeney	115	117	130	124	125	110								721	23	3	747
Ramona	114	120	120	138	121	126								739	20	-	759
Valle Vista	109	108	119	107	107	129								679	22	-	701
Whittier	140	139	137	151	165	133								865	13	-	878
Winchester	74	84	100	105	103	105								571	15	-	586
Elementary K-8																	
Cottonwood	10	13	18	32	26	29	33	32	28					221	4	-	225
Hamilton K-8	54	55	71	49	57	65	72	54	66					543	12	-	555
Idyllwild	34	33	40	23	34	35	31	54	31					315	8	-	323
Middle Schools 6-8																	
Acacia							366	365	369					1,100	53	33	1,186
Dartmouth							241	305	316					862	46	10	918
Diamond Valley							429	384	413					1,226	53	6	1,285
Rancho Viejo							482	434	400					1,316	43	13	1,372
High Schools 9-12																	
Hamilton 9-12										94	93	94	84	365	26	-	391
Hemet High										604	639	493	465	2,201	81	47	2,329
Tahquitz High										467	385	371	215	1,438	42	16	1,496
West Valley High										518	484	427	326	1,755	55	66	1,876
Traditional Totals	1,474	1,515	1,582	1,623	1,616	1,593	1,654	1,628	1,623	1,683	1,601	1,385	1,090	20,067	656	266	20,989
Alternative Schools																	
Advanced Path Academy												85	65	150	1	-	151
Alessandro												82	252	334	-	-	334
Family Tree	4	9	5	16	6	11	17	48	63					179	-	-	179
Helen Hunt										83	78	170	150	481	-	-	481
HELP	HELP school to be closed effective 7/1/09 and 70 projected students served in County school													-	-	-	-
Total Alt Schools	4	9	5	16	6	11	17	48	63	83	78	337	467	1,144	-	-	1,145
Total District Schools	1,478	1,524	1,587	1,639	1,622	1,604	1,671	1,676	1,686	1,766	1,679	1,722	1,557	21,211	656	266	22,134
Charters																	
HAAAT Charter										60	68	53	34	215			215
Total Charters	-	-	-	-	-	-	-	-	-	60	68	53	34	215	-	-	215
District & Charter Totals	1,478	1,524	1,587	1,639	1,622	1,604	1,671	1,676	1,686	1,826	1,747	1,775	1,591	21,426	656	266	22,349

Source: 2008-09 Demographics Analysis and Enrollment Projections for 2009-10 Report (2/3/09)



SITE STAFFING ALLOCATIONS

School Site:	BAUSTISTA CREEK		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	Enrollment	FTE's Per Calculatio	FTE's Approved
<u>Regular Classroom</u>				
(rounded up to full FTE)				
Kndr Clsrn Teacher	21.50 students:tchr	120	6.00	6.00
Gr 1 Clsrn Teacher	21.50 students:tchr	126	6.00	6.00
Gr 2 Clsrn Teacher	21.50 students:tchr	141	7.00	7.00
Gr 3 Clsrn Teacher	21.50 students:tchr	153	8.00	8.00
Gr 4 Clsrn Teacher	31.00 students:tchr	163	6.00	6.00
Gr 5 Clsrn Teacher	31.00 students:tchr	147	5.00	5.00
Regular Ed Total			38.00	38.00
<u>Special Education</u>				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	20	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	22	-	3.00
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00
Special Ed Total			1.50	6.00
Total Regular & Special Ed Teachers			39.50	44.00

Planning Time /Support/Other

Position	Ratio	Enrollment	FTE's Per Calculatio	FTE's Approved
(rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.80	2.80
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			3.33	3.33

Administration

Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	892	1.00	1.00
Administration Total			2.00	2.00

Total Certificated Staffing

44.83	49.33
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Classified

Position	Ratio	Enrollment	FTE's Per Calculatio	FTE's Approved	FTE's Converted to Hrs/Wk
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	40.00
Secretary	0.000<250, 0.750 <700, 1.0>700	892	1.000	1.000	40.00
Administration Total			2.000	2.000	80.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	35.00
Health Tech	0.875 FTE per site		0.875	0.875	35.00
Custodian	1.000 per formula		1.000	1.000	40.00
Supervision Aide	1.000 hr per 50 students	892	2.250	2.250	90.00
Breakfast Supervision	1.000 hr per 500 meals	892	0.250	0.250	2.00
Support Total			5.250	5.250	202.000
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	80.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	40.00
Other	As needed		-	-	-
Instructional Aide Total			3.000	3.000	120.000
Total Classified Staffing			10.250	10.250	402.000
Total Site Staffing			55.080	59.580	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	CAWSTON		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrn Teacher	21.50 students:tchr	118	6.00	6.00
Gr 1 Clsrn Teacher	21.50 students:tchr	130	7.00	7.00
Gr 2 Clsrn Teacher	21.50 students:tchr	130	7.00	7.00
Gr 3 Clsrn Teacher	21.50 students:tchr	152	8.00	8.00
Gr 4 Clsrn Teacher	31.00 students:tchr	158	6.00	6.00
Gr 5 Clsrn Teacher	31.00 students:tchr	129	5.00	5.00
Regular Ed Total		817	39.00	39.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	21	1.50	2.00
Special Ed - SH/Autism/ FS/ED	as needed	5	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		26	1.50	4.00
Total Regular & Special Ed Teachers		843	40.50	43.00

Planning Time/ Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.80	2.80
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			3.33	3.33

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	843	1.00	1.00
Administration Total			2.00	2.00

Total Certificated Staffing		45.83	48.33
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Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	843	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	843	2.125	2.125	17.00
Breakfast Supervision	1.000 hr per 500 meals	843	0.250	0.250	2.00
Support Total			5.125	5.125	41.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			9.125	9.125	73.000
Total Site Staffing			54.955	57.455	

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	FRUITVALE		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
(rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	155	8.00	8.00
Gr 1 Clsrm Teacher	21.50 students:tchr	149	7.00	7.00
Gr 2 Clsrm Teacher	21.50 students:tchr	158	8.00	8.00
Gr 3 Clsrm Teacher	21.50 students:tchr	154	8.00	8.00
Gr 4 Clsrm Teacher	31.00 students:tchr	138	5.00	5.00
Gr 5 Clsrm Teacher	31.00 students:tchr	141	5.00	5.00
Regular Ed Total		895	41.00	41.00
Special Education				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	29	2.00	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		29	2.00	3.00
Total Regular & Special Ed Teachers		924	43.00	44.00

Planning Time/ Support/Other		(rounded to nearest 0.20 FTE)		
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.80	2.80
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			3.33	3.33

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	924	1.00	1.00
Administration Total			2.00	2.00

Total Certificated Staffing **48.33 49.33**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	924	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	924	2.250	2.250	18.00
Breakfast Supervision	1.000 hr per 500 meals	924	0.250	0.250	2.00
Support Total			5.250	5.250	42.000
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			9.250	9.250	74.000

Total Site Staffing **57.580 58.580**

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HARMONY		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	115	6.00	6.00
Gr 1 Clsrm Teacher	21.50 students:tchr	115	6.00	6.00
Gr 2 Clsrm Teacher	21.50 students:tchr	103	5.00	5.00
Gr 3 Clsrm Teacher	21.50 students:tchr	106	5.00	5.00
Gr 4 Clsrm Teacher	31.00 students:tchr	117	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	125	5.00	5.00
Regular Ed Total			681	31.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	14	1.00	1.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total			14	2.00
Total Regular & Special Ed Teachers			695	33.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	2.00	2.00
Instrumental Music Tchr	0.33 FTE per site	-	0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-	-
Planning Time/Support Total			2.33	2.33

Administration				
Principal	1.00 FTE per site	-	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	695	0.50	0.50
Administration Total			1.50	1.50
Total Certificated Staffing			35.83	36.83

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site	-	1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	695	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site	-	0.875	0.875	7.00
Health Tech	0.875 FTE per site	-	0.875	0.875	7.00
Custodian	1.000 per formula	-	1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	695	1.750	1.750	14.00
Breakfast Supervision	1.000 hr per 500 meals	695	0.125	0.125	1.00
Support Total			4.625	4.625	37.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total			1.000	1.000	8.000
Total Classified Staffing			7.375	7.375	59.000
Total Site Staffing			43.205	44.205	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HEMET ELEMENTARY		
Grade Level:	K-5	Report Date:	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	101	5.00	5.00
Gr 1 Clsrm Teacher	21.50 students:tchr	100	5.00	5.00
Gr 2 Clsrm Teacher	21.50 students:tchr	90	5.00	5.00
Gr 3 Clsrm Teacher	21.50 students:tchr	95	5.00	5.00
Gr 4 Clsrm Teacher	31.00 students:tchr	96	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	111	4.00	4.00
Regular Ed Total		593	28.00	28.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	13	1.00	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		13	1.00	3.00
Total Regular & Special Ed Teachers		606	29.00	31.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	2.00	2.00
Instrumental Music Tchr	0.33 FTE per site	-	0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-	-
Planning Time/Support Total		2.33	2.33	2.33

Administration				
Principal	1.00 FTE per site	-	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	606	0.50	0.50
Administration Total		1.50	1.50	1.50

Total Certificated Staffing	32.83	34.83
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Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site	-	1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	606	0.750	0.750	6.00
Administration Total		1.750	1.750	14.000	14.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site	-	0.875	0.875	7.00
Health Tech	0.875 FTE per site	-	0.875	0.875	7.00
Custodian	1.000 per formula	-	1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	606	1.500	1.500	12.00
Breakfast Supervision	1.000 hr per 500 meals	606	0.125	0.125	1.00
Support Total		4.375	4.375	35.000	35.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total		2.000	2.000	16.000	16.000
Total Classified Staffing		8.125	8.125	65.000	65.000

Total Site Staffing	40.955	42.955
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Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	JACOB WIENS		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsm Teacher	21.50 students:tchr	115	6.00	6.00
Gr 1 Clsm Teacher	21.50 students:tchr	119	6.00	6.00
Gr 2 Clsm Teacher	21.50 students:tchr	101	5.00	5.00
Gr 3 Clsm Teacher	21.50 students:tchr	114	6.00	6.00
Gr 4 Clsm Teacher	31.00 students:tchr	92	3.00	3.00
Gr 5 Clsm Teacher	31.00 students:tchr	92	3.00	3.00
Regular Ed Total		633	29.00	29.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	18	1.00	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		18	1.00	3.00
Total Regular & Special Ed Teachers		651	30.00	32.00

Planning Time /Support/Other		(rounded to nearest 0.25 FTE)	
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	2.00	2.00
Instrumental Music Tchr	0.33 FTE per site	0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-
Planning Time/Support Total		2.33	2.33

Administration			
Principal	1.00 FTE per site	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	651	0.50
Administration Total		1.50	1.50

Total Certificated Staffing **33.83 35.83**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	651	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	651	1.625	1.625	13.00
Breakfast Supervision	1.000 hr per 500 meals	651	0.125	0.125	1.00
Support Total			4.500	4.500	36.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			8.250	8.250	66.000

Total Site Staffing **42.080 44.080**

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	LITTLE LAKE		
Grade Level:	K-5	Report Date:	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	100	5.00	5.00
Gr 1 Clsrm Teacher	21.50 students:tchr	107	5.00	5.00
Gr 2 Clsrm Teacher	21.50 students:tchr	124	6.00	6.00
Gr 3 Clsrm Teacher	21.50 students:tchr	120	6.00	6.00
Gr 4 Clsrm Teacher	31.00 students:tchr	114	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	116	4.00	4.00
Regular Ed Total		681	30.00	30.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	25	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	45	-	5.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		70	1.50	8.00
Total Regular & Special Ed Teachers		751	31.50	38.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.00	2.00
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			2.53	2.53

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	751	0.50	0.50
Administration Total			1.50	1.50

Total Certificated Staffing	35.53	42.03
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Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	751	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	751	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	751	0.250	0.250	2.00
Support Total			4.875	4.875	39.000
Instructional Aides					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			8.875	8.875	71.000

Total Site Staffing	44.405	50.905
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Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	MCSWEENY		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	115	6.00	6.00
Gr 1 Clsrm Teacher	21.50 students:tchr	117	6.00	6.00
Gr 2 Clsrm Teacher	21.50 students:tchr	130	7.00	7.00
Gr 3 Clsrm Teacher	21.50 students:tchr	124	6.00	6.00
Gr 4 Clsrm Teacher	31.00 students:tchr	125	5.00	5.00
Gr 5 Clsrm Teacher	31.00 students:tchr	110	4.00	4.00
Regular Ed Total		721	34.00	34.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	23	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	3	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		26	1.50	4.00
Total Regular & Special Ed Teachers		747	35.50	38.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.20	2.20
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			2.73	2.73

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	747	0.50	0.50
Administration Total			1.50	1.50

Total Certificated Staffing **39.73 42.23**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	747	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	747	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	747	0.125	0.125	1.00
Support Total			4.750	4.750	38.000
Instructional Aides					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			8.750	8.750	70.000

Total Site Staffing **48.480 50.980**

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	RAMONA		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	114	6.00	6.00
Gr 1 Clsrm Teacher	21.50 students:tchr	120	6.00	6.00
Gr 2 Clsrm Teacher	21.50 students:tchr	120	6.00	6.00
Gr 3 Clsrm Teacher	21.50 students:tchr	138	7.00	7.00
Gr 4 Clsrm Teacher	31.00 students:tchr	121	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	126	5.00	5.00
Regular Ed Total		739	34.00	34.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	20	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		20	1.50	3.00
Total Regular & Special Ed Teachers		759	35.50	37.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.20	2.20
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			2.73	2.73

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	759	0.50	0.50
Administration Total			1.50	1.50

Total Certificated Staffing **39.73** **41.23**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	759	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	759	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	759	0.250	0.250	2.00
Support Total			4.875	4.875	39.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			8.875	8.875	71.000

Total Site Staffing **48.605** **50.105**

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	VALLE VISTA		
Grade Level:	K-5	Report Date:	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	109	6.00	6.00
Gr 1 Clsrm Teacher	21.50 students:tchr	108	6.00	6.00
Gr 2 Clsrm Teacher	21.50 students:tchr	119	6.00	6.00
Gr 3 Clsrm Teacher	21.50 students:tchr	107	5.00	5.00
Gr 4 Clsrm Teacher	31.00 students:tchr	107	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	129	5.00	5.00
Regular Ed Total		679	32.00	32.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	22	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		22	1.50	3.00
Total Regular & Special Ed Teachers		701	33.50	35.00

Planning Time /Support/Other (rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.00	2.00
Instrumental Music Tchr	0.50 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	0.20
Planning Time/Support Total			2.53	2.53

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	701	0.50	0.50
Administration Total			1.50	1.50
Total Certificated Staffing			37.53	39.03

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	701	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	701	1.750	1.750	14.00
Breakfast Supervision	1.000 hr per 500 meals	701	0.125	0.125	1.00
Support Total			4.625	4.625	37.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			8.625	8.625	69.000
Total Site Staffing			46.155	47.655	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WHITTIER		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	140	7.00	7.00
Gr 1 Clsrm Teacher	21.50 students:tchr	139	7.00	7.00
Gr 2 Clsrm Teacher	21.50 students:tchr	137	7.00	7.00
Gr 3 Clsrm Teacher	21.50 students:tchr	151	8.00	8.00
Gr 4 Clsrm Teacher	31.00 students:tchr	165	6.00	6.00
Gr 5 Clsrm Teacher	31.00 students:tchr	133	5.00	5.00
Regular Ed Total		865	40.00	40.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	13	1.00	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		13	1.00	3.00
Total Regular & Special Ed Teachers		878	41.00	43.00

Planning Time /Support/Other		(rounded to nearest 0.2 FTE)	
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	3.00	3.00
Instrumental Music Tchr	0.33 FTE per site	0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-
Planning Time/Support Total		3.33	3.33

Administration			
Principal	1.00 FTE per site	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	878	1.00
Administration Total		2.00	2.00

Total Certificated Staffing **46.33 48.33**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	878	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.500 per formula		1.500	1.500	12.00
Supervision Aide	1.000 hr per 50 students	878	2.250	2.250	18.00
Breakfast Supervision	1.000 hr per 500 meals	878	0.250	0.250	2.00
Support Total			5.750	5.750	46.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			2.000	2.000	16.000
Total Classified Staffing			9.750	9.750	78.000

Total Site Staffing **56.080 58.080**

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WINCHESTER		
Grade Level	K-5	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom (rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	74	4.00	4.00
Gr 1 Clsrm Teacher	21.50 students:tchr	84	4.00	4.00
Gr 2 Clsrm Teacher	21.50 students:tchr	100	5.00	5.00
Gr 3 Clsrm Teacher	21.50 students:tchr	105	5.00	5.00
Gr 4 Clsrm Teacher	31.00 students:tchr	103	4.00	4.00
Gr 5 Clsrm Teacher	31.00 students:tchr	105	4.00	4.00
Regular Ed Total		571	26.00	26.00
Special Education (rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	15	1.00	1.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		15	1.00	2.00
Total Regular & Special Ed Teachers		586	27.00	28.00

Planning Time /Support/Other		(rounded to nearest 0.2 FTE)		
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.80	1.80
Instrumental Music Tchr	0.50 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Planning Time/Support Total			2.13	2.13

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	586	-	-
Administration Total			1.00	1.00

Total Certificated Staffing **30.13 31.13**

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	586	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	2.000 per formula		2.000	2.000	16.00
Supervision Aide	1.000 hr per 50 students	586	1.500	1.500	12.00
Breakfast Supervision	1.000 hr per 500 meals	586	0.125	0.125	1.00
Support Total			5.375	5.375	43.000
Instructional Aides # tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			1.000	1.000	8.000
Total Classified Staffing			8.125	8.125	65.000

Total Site Staffing **38.255 39.255**

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	COTTONWOOD		
Grade Level	K-8	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
(rounded to nearest 0.50 FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	10	0.50	0.50
Gr 1 Clsrm Teacher	21.50 students:tchr	13	0.50	0.50
Gr 2 Clsrm Teacher	21.50 students:tchr	18	1.00	1.00
Gr 3 Clsrm Teacher	21.50 students:tchr	32	1.50	1.50
Gr 4 Clsrm Teacher	31.00 students:tchr	26	1.00	1.00
Gr 5 Clsrm Teacher	31.00 students:tchr	29	1.00	1.00
Grades 6-8 Clsrm Tchrs	30.00 students:tchr	93	3.00	3.00
Small/New School Supplement				4.00
Regular Ed Total		221	8.50	12.50
Special Education				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	4	0.50	0.50
Special Ed- SH/Autism/ FS/ED	as needed	-		
Special Ed - RSP Tchr	28.00 students:tchr		-	0.50
Special Ed Total		4	0.50	1.00
Total Regular & Special Ed Teachers		225	9.00	13.50

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Planning Time /Support/Other				
(rounded to nearest 0.20 FTE; counselors to 0.50)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.60	0.60
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Counselor	900.00 students:counselor	225	0.50	0.50
Planning Time/Support Total			0.93	0.93

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	225	-	-
Administration Total			1.00	1.00

Total Certificated Staffing	10.93	15.43
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Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	225	-	-	-
Administration Total			1.000	1.000	8.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.500 per formula		1.500	1.500	12.00
Supervision Aide (Gr K-5)	1.000 hr per 50 students	132	0.375	0.375	3.00
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	93	0.250	0.250	2.00
Breakfast Supervision	1.000 hr per 500 meals	225	-	-	-
Support Total			3.875	3.875	31.000
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	0.50	0.500	0.500	4.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	0.50	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			0.500	0.500	4.000
Total Classified Staffing			5.375	5.375	43.000
Total Site Staffing			16.305	20.805	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HAMILTON ELEMENTARY		
Grade Level	K-8	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
(rounded up to full FTE)				
Kndr Clsrm Teacher	21.50 students:tchr	54	3.00	3.00
Gr 1 Clsrm Teacher	21.50 students:tchr	55	3.00	3.00
Gr 2 Clsrm Teacher	21.50 students:tchr	71	4.00	4.00
Gr 3 Clsrm Teacher	21.50 students:tchr	49	3.00	3.00
Gr 4 Clsrm Teacher	31.00 students:tchr	57	2.00	2.00
Gr 5 Clsrm Teacher	31.00 students:tchr	65	3.00	3.00
Grades 6-8 Clsrm Tchrs	30.00 students:tchr	192	7.00	7.00
Small/New School Supplement				2.00
Regular Ed Total		543	25.00	27.00
Special Education				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	12	1.00	1.00
Special Ed- SH/Autism/ FS/ED	as needed	-		
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00
Special Ed Total		12	1.00	2.00
Total Regular & Special Ed Teachers		555	26.00	29.00

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Planning Time /Support/Other				
(rounded to nearest 0.25 FTE; counselors to 0.50)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.40	1.40
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Counselor	900.00 students:counselor	555	0.50	0.50
Planning Time/Support Total			1.73	1.73

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	555	-	-
Administration Total			1.00	1.00

Total Certificated Staffing	28.73	31.73
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Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	555	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	2.000 per formula		2.000	2.000	16.00
Supervision Aide (Gr K-5)	1.000 hr per 50 students	363	0.875	0.875	7.00
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	192	0.500	0.500	4.00
Breakfast Supervision	1.000 hr per 500 meals	555	0.125	0.125	1.00
Support Total			5.250	5.250	42.000
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			1.000	1.000	8.000
Total Classified Staffing			8.000	8.000	64.000
Total Site Staffing			36.730	39.730	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	IDYLLWILD		
Grade Level	K-8	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Regular Classroom (rounded to nearest 0.50 FTE)					
Kndr Clsrm Teacher	21.50 students:tchr	34	1.50	1.50	
Gr 1 Clsrm Teacher	21.50 students:tchr	33	1.50	1.50	
Gr 2 Clsrm Teacher	21.50 students:tchr	40	2.00	2.00	
Gr 3 Clsrm Teacher	21.50 students:tchr	23	1.00	1.00	
Gr 4 Clsrm Teacher	31.00 students:tchr	34	1.00	1.00	
Gr 5 Clsrm Teacher	31.00 students:tchr	35	1.00	1.00	
Grades 6-8 Clsrm Tchrs	30.00 students:tchr	116	4.00	4.00	
6th Period Assignments	cabinet apprvd Aug 2008			0.60	
Small/New School Supplement				2.00	
Regular Ed Total			12.00	14.60	
Special Education (rounded to nearest 0.50 FTE)					
Special Ed - SDC Tchr	15.00 students:tchr	8	0.50	1.00	
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-	
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00	
Special Ed Total			0.50	2.00	
Total Regular & Special Ed Teachers			12.50	16.60	
Planning Time /Support/Other (rounded to nearest 0.20 FTE; counselors to 0.50)					
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.60	0.60	
Instrumental Music Tchr	0.33 FTE per site		0.33	0.33	
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-	
Counselor	900.00 students:counselor	323	0.50	0.50	
Planning Time/Support Total			0.93	0.93	
Administration					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	323	-	-	
Administration Total			1.00	1.00	
Total Certificated Staffing			14.43	18.53	

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	323	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.875 FTE per site		0.875	0.875	7.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	2.000 per formula		2.000	2.000	16.00
Supervision Aide (Gr K-5)	1.000 hr per 50 students	207	0.500	0.500	4.00
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	116	0.250	0.250	2.00
Breakfast Supervision	1.000 hr per 500 meals	323	0.125	0.125	1.00
Support Total			4.625	4.625	37.000
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			1.000	1.000	8.000
Total Classified Staffing			7.375	7.375	59.000
Total Site Staffing			21.805	25.905	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ACACIA		
Grade Level	Middle School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio		7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved
(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)					
Regular Classroom					
Full-time positions (90%)	30.00	students:tchr	990	33.00	33.00
6th Period Assignments (10%)	30.00	students:tchr	110	3.60	3.60
Regular Ed Total			1,100	36.60	36.60
Special Education					
Special Ed - SDC Tchr	15.00	students:tchr	53	4.00	3.50
Special Ed- SH/Autism/ FS/ED		as needed	33	-	4.00
Special Ed - RSP Tchr	28.00	students:tchr	-	-	3.50
Special Ed Total			86	4.00	11.00
Total Regular & Special Ed Teachers			1,186	40.60	47.60
Instructional Support/Other					
(rounded to nearest 0.50 FTE)					
Counselors	900.00	students:counselor	1,186	1.50	1.50
Librarians	1.00	FTE per site		-	-
Instr Support Total				1.50	1.50
Administration					
Principal	1.00	FTE per site		1.00	1.00
Asst Principal	2.00	per site		2.00	2.00
Administration Total				3.00	3.00
Total Certificated Staffing				45.10	52.10

Classified

Position	Ratio		7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
(rounded to nearest 0.125 FTE or 1 hour)						
Administration						
Office Manager	1.000	FTE per site		1.000	1.000	8.00
Secretary II	1.000	per site		1.000	1.000	8.00
Clerical	1.000	hrs per 50 enrollment	1,186	3.000	3.000	24.00
Administration Total				5.000	5.000	40.000
Support						
(rounded to nearest 0.125 FTE or 1 hour)						
Library/Media Tech	1.000	FTE per site	1,186	1.000	1.000	8.00
Health Tech	0.875	FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000	hr per 50 students	1,186	3.000	3.000	24.00
Breakfast Supervision	1.000	hr per 500 meals	1,186	0.250	0.250	2.00
Custodian	4.000	per formula		4.000	4.000	32.00
Support Total				9.13	9.13	73.00
Instructional Aides						
Special Ed - SDC	1.000	I/A per tchr	3.50	4.000	4.000	32.00
Special Ed - SH		As needed		-	-	-
Special Ed - RSP	1.000	I/A per tchr	3.50	-	-	-
Other		As needed		-	-	-
Instructional Aide Total				4.000	4.000	32.000
Total Classified Staffing				18.13	18.13	145.00
Total Site Staffing				63.23	70.23	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	DARTMOUTH		
Grade Level	Middle School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions (90%)	30.00 students:tchr	776	26.00	26.00
6th Period Assignments (10%)	30.00 students:tchr	86	2.80	2.80
Regular Ed Total			28.80	28.80
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	46	4.00	3.00
Special Ed- SH/Autism/ FS/ED	as needed	10	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	3.00
Special Ed Total			4.00	7.00
Total Regular & Special Ed Teachers			32.80	35.80
Instructional Support/Other <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	900.00 students:counselor	918	1.00	1.00
Librarians	1.00 FTE per site		-	-
Instr Support Total			1.00	1.00
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	2.00 per site		2.00	2.00
Administration Total			3.00	3.00
Total Certificated Staffing			36.80	39.80

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary II	1.000 per site		1.000	1.000	8.00
Clerical	1.000 hrs per 50 enrollment	918	2.250	2.250	18.00
Administration Total			4.250	4.250	34.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	1.000 FTE per site	918	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000 hr per 50 students	918	2.250	2.250	18.00
Breakfast Supervision	1.000 hr per 500 meals	918	0.250	0.250	2.00
Custodian	4.000 per formula		4.000	4.000	32.00
Support Total			8.38	8.38	67.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	3.00	4.000	4.000	32.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	3.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			4.000	4.000	32.000
Total Classified Staffing			16.63	16.63	133.00
Total Site Staffing			53.43	56.43	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	DIAMOND VALLEY		
Grade Level	Middle School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	July 1, 2009	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)				
Full-time positions (90%)	30.00 students:tchr	1,103	37.00	37.00
6th Period Assignments (10%)	30.00 students:tchr	123	4.20	4.20
Regular Ed Total			41.20	41.20
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	53	4.00	3.00
Special Ed - SH/Autism/ FS/ED	as needed	6	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	4.00
Special Ed Total			4.00	8.00
Total Regular & Special Ed Teachers			45.20	49.20
Instructional Support/Other				
(rounded to nearest 0.50 FTE)				
Counselors	900.00 students:counselor	1,285	1.50	1.50
Librarians	1.00 FTE per site		-	-
Instr Support Total			1.50	1.50
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	2.00 per site		2.00	2.00
Administration Total			3.00	3.00
Total Certificated Staffing			49.70	53.70

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
(rounded to nearest 0.125 FTE or 1 hour)					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary II	1.000 per site		1.000	1.000	8.00
Clerical	1.000 hrs per 50 enrollment	1,285	3.250	3.250	26.00
Administration Total			5.250	5.250	42.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	1.000 FTE per site	1,285	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000 hr per 50 students	1,285	3.250	3.250	26.00
Breakfast Supervision	1.000 hr per 500 meals	1,285	0.375	0.375	3.00
Custodian	4.000 per formula		4.000	4.000	32.00
Support Total			9.50	9.50	76.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	3.00	4.000	4.000	32.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	4.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			4.000	4.000	32.000
Total Classified Staffing			18.75	18.75	150.00
Total Site Staffing			68.45	72.45	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	RANCHO VIEJO		
Grade Level	<u>Middle School</u>	Report Date	05/07/09
Calculated for:	<u>Budget Adoption</u>	Fiscal/School Year:	<u>2009/10</u>
Enrollment Data Date:	<u>July 1, 2009</u>	Effective Date:	<u>07/01/09</u>

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u> <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions (90%)	30.00 students:tchr	1,184	40.00	40.00
6th Period Assignments (10%)	30.00 students:tchr	132	4.40	4.40
Regular Ed Total		1,316	44.40	44.40
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	43	3.00	3.00
Special Ed- SH/Autism/ FS/ED	as needed	13	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	4.00
Special Ed Total		56	3.00	8.00
Total Regular & Special Ed Teachers		1,372	47.40	52.40
<u>Instructional Support/Other</u> <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	900.00 students:counselor	1,372	1.50	1.50
Librarians	1.00 FTE per site		-	-
Instr Support Total			1.50	1.50
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	2.00 per site		2.00	2.00
Administration Total			3.00	3.00
Total Certificated Staffing			51.90	56.90

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u> <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary II	1.000 per site		1.000	1.000	8.00
Clerical	1.000 hrs per 50 enrollment	1,372	3.375	3.375	27.00
Administration Total			5.375	5.375	43.000
<u>Support</u> <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	1.000 FTE per site	1,372	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000 hr per 50 students	1,372	3.375	3.375	27.00
Breakfast Supervision	1.000 hr per 500 meals	1,372	0.375	0.375	3.00
Custodian	4.000 per formula		4.000	4.000	32.00
Support Total			9.63	9.63	77.00
<u>Instructional Aides</u>					
Special Ed - SDC	1.000 I/A per tchr	3.00	3.000	3.000	24.00
Special Ed - SH	As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	4.00	-	-	-
Other	As needed		-	-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			18.00	18.00	144.00
Total Site Staffing			69.90	74.90	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HAMILTON HIGH		
Grade Level	High School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions	31.00 students:tchr	329	11.00	11.00
6th Period Assignments (10%)	31.00 students:tchr	36	1.20	1.20
ROTC	as assigned		-	-
Athletic Director	0.70 FTE per site		0.70	0.70
Production Tech Staffing Adjustment			-	-
Small/New School Supplement				6.00
Regular Ed Total			12.90	18.90
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	26	2.00	1.50
Special Ed - SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.50
Special Ed Total			2.00	3.00
Total Regular & Special Ed Teachers			14.90	21.90
Instructional Support/Other <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	900.00 students:counselor	391	0.50	0.50
Librarians	1.00 FTE per site		1.00	1.00
Instr Support Total			1.50	1.50
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	3.00 per site	391	1.00	1.00
Administration Total			2.00	2.00
Total Certificated Staffing			18.40	25.40

-1

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	1.000 per site	391	1.000	1.000	8.00
Clerical	1.000 hrs per 37.50 enrollment	391	1.250	1.250	10.00
Administration Total			3.250	3.250	26.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	1.000 FTE per site	391	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Production Tech	- per site		-	-	-
Campus Supervisors	1.000 hr per 50 students	391	1.000	1.000	8.00
Breakfast Supervision	1.000 hr per 500 meals		0.125	0.125	1.00
Plant Manager	1.000 per site		1.000	1.000	8.00
Custodian	2.000 per formula		2.000	2.000	16.00
Pool Custodian	- per site with pool		-	-	-
Support Total			6.00	6.00	48.00
Instructional Aides <small># tchrs</small>					
Special Ed - SDC	1.000 I/A per tchr	3.00	3.000	3.000	24.00
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			12.25	12.25	98.00
Total Site Staffing			30.65	37.65	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HEMET HIGH		
Grade Level	High School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions	31.00 students:tchr	1,981	64.00	64.00
6th Period Assignments (10%)	31.00 students:tchr	220	7.00	7.00
ROTC	as assigned		2.00	2.00
Athletic Director	0.70 FTE per site		0.70	0.70
Production Tech Staffing Adjustment			(0.50)	(0.50)
Dennis Massey				(0.50)
Regular Ed Total			73.20	72.70
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	81	6.00	5.00
Special Ed - SH/Autism/ FS/ED	as needed	47	-	4.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	5.50
Special Ed Total			6.00	14.50
Total Regular & Special Ed Teachers			79.20	87.20
Instructional Support/Other <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	900.00 students:counselor	2,329	2.50	2.50
Librarians	1.00 FTE per site		1.00	1.00
Instr Support Total			3.50	3.50
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	3.00 per site	2,329	3.00	3.00
Administration Total			4.00	4.00
Total Certificated Staffing			86.70	94.70

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	3.000 per site	2,329	3.000	3.000	24.00
Clerical	1.000 hrs per 37.50 enrollment	2,329	7.750	7.750	62.00
Administration Total			11.750	11.750	94.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	1.000 FTE per site	2,329	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Production Tech	0.500 per site		0.500	0.500	4.00
Campus Supervisors	1.000 hr per 44 students	2,329	6.625	6.625	53.00
Breakfast Supervision	1.000 hr per 500 meals		0.625	0.625	5.00
Plant Manager	1.000 per site		1.000	1.000	8.00
Custodian	9.000 per formula		9.000	9.000	72.00
Pool Custodian	1.000 per site with pool		1.000	1.000	8.00
Support Total			20.63	20.63	165.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	14.50	14.500	14.500	116.00
Special Ed - SH	As needed	4.00	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			14.500	14.500	116.000
Total Classified Staffing			46.88	46.88	375.00
Total Site Staffing			133.58	141.58	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	TAHQUITZ		
Grade Level	High School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions	31.00 students:tchr	1,294	42.00	42.00
6th Period Assignments (10%)	31.00 students:tchr	144	4.60	4.60
ROTC	as assigned		1.00	1.00
Athletic Director	0.70 FTE per site		0.70	0.70
Production Tech Staffing Adjustment			(0.50)	(0.50)
Regular Ed Total			47.80	47.80
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	42	3.00	2.50
Special Ed- SH/Autism/ FS/ED	as needed	16	-	1.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	4.50
Special Ed Total			3.00	8.00
Total Regular & Special Ed Teachers			50.80	55.80
Instructional Support/Other <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	900.00 students:counselor	1,496	1.50	1.50
Librarians	1.00 FTE per site		1.00	1.00
Instr Support Total			2.50	2.50
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	3.00 per site	1,496	3.00	3.00
Administration Total			4.00	4.00
Total Certificated Staffing			57.30	62.30

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	3.000 per site	1,496	3.000	3.000	24.00
Clerical	1.000 hrs per 37.50 enrollment	1,496	5.000	5.000	40.00
Administration Total			9.000	9.000	72.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	1.000 FTE per site	1,496	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Production Tech	0.500 per site		0.500	0.500	4.00
Campus Supervisors	1.000 hr per 44 students	1,496	4.250	4.250	34.00
Breakfast Supervision	1.000 hr per 500 meals		0.375	0.375	3.00
Plant Manager	1.000 per site		1.000	1.000	8.00
Custodian	8.000 per formula		8.000	8.000	64.00
Pool Custodian	1.000 per site with pool		1.000	1.000	8.00
Support Total			17.00	17.00	136.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	8.00	8.000	8.000	64.00
Special Ed - SH	As needed	1.00	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			8.000	8.000	64.000
Total Classified Staffing			34.00	34.00	272.00
Total Site Staffing			91.30	96.30	

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day, 40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WEST VALLEY		
Grade Level	High School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)				
Regular Classroom				
Full-time positions	31.00 students:tchr	1,580	51.00	51.00
6th Period Assignments (10%)	31.00 students:tchr	176	5.60	5.60
ROTC	as assigned		2.00	2.00
Athletic Director	0.70 FTE per site		0.70	0.70
Production Tech Staffing Adjustment			(0.50)	(0.50)
Regular Ed Total			58.80	58.80
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	55	4.00	3.00
Special Ed- SH/Autism/ FS/ED	as needed	66	-	5.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	5.00
Special Ed Total			4.00	13.00
Total Regular & Special Ed Teachers			62.80	71.80
Instructional Support/Other				
(rounded to nearest 0.50 FTE)				
Counselors	900.00 students:counselor	1,877	2.00	2.00
Librarians	1.00 FTE per site		1.00	1.00
Instr Support Total			3.00	3.00
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	3.00 per site	1,877	3.00	3.00
Administration Total			4.00	4.00
Total Certificated Staffing			69.80	78.80

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
(rounded to nearest 0.125 FTE or 1 hour)					
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	3.000 per site	1,877	3.000	3.000	24.00
Clerical	1.000 hrs per 37.50 enrollment	1,877	6.250	6.250	50.00
Administration Total			10.250	10.250	82.000
(rounded to nearest 0.125 FTE or 1 hour)					
Support					
Library/Media Tech	1.000 FTE per site	1,877	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Production Tech	0.500 per site		0.500	0.500	4.00
Campus Supervisors	1.000 hr per 44 students	1,877	5.375	5.375	43.00
Breakfast Supervision	1.000 hr per 500 meals		0.500	0.500	4.00
Plant Manager	1.000 per site		1.000	1.000	8.00
Custodian	8.500 per formula		8.500	8.500	68.00
Pool Custodian	1.000 per site with pool		1.000	1.000	8.00
Support Total			18.750	18.750	150.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	13.00	13.000	13.000	104.00
Special Ed - SH	As needed	5.00	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			13.000	13.000	104.000
Total Classified Staffing			42.000	42.000	336.00
Total Site Staffing			111.800	120.800	

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ADVANCED PATH CONTINUATION HS		
Grade Level	Alternative School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved
(rounded up to whole FTE for full-time and nearest 0.20 for 6th pds)				
<u>Regular Classroom</u>				
Full-time positions (80%)	30.00	students:tchr 120	4.00	4.00
6th Period Assignments (20%)	30.00	students:tchr 30	1.00	1.00
Athletic Director	-	FTE per site	-	-
Regular Ed Total			150	5.00
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00	students:tchr 1	-	-
Special Ed- SH/Autism/ FS/ED		as needed	-	-
Special Ed - RSP Tchr	28.00	students:tchr	-	0.50
Special Ed Total			1	0.50
Total Regular & Special Ed Teachers			151	5.50
<u>Instructional Support/Other</u>				
(rounded to nearest 0.50 FTE)				
Counselors	-	per site 151	-	-
Librarians	-	FTE per site	-	-
Instr Support Total			-	-
<u>Administration</u>				
Principal	0.50	FTE per site	0.50	0.50
Asst Principal	-	per site	-	-
Administration Total			0.50	0.50
Total Certificated Staffing			5.50	6.00

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	-	FTE per site	-	-	-
Secretary	1.000	per site 151	1.000	1.000	8.00
Clerical	-	per site 151	-	-	-
Administration Total			1.000	1.000	8.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
IT Clsrm Specialist	1.000	FTE per site 151	1.000	1.000	8.00
Campus Supervisors	1.000	hr per 30 students 151	0.625	0.625	5.00
Breakfast Supervision	1.000	hr per 500 meals	-	-	-
Custodian	0.250	per formula	0.250	0.250	2.00
Support Total			1.875	1.875	15.00
<u>Instructional Aides</u>					
Special Ed - SDC	1.000	I/A per tchr	-	-	-
Special Ed - SH		As needed	-	-	-
Special Ed - RSP	1.000	I/A per tchr	-	-	-
Other		As needed	-	-	-
Instructional Aide Total			-	-	-
Total Classified Staffing			2.875	2.875	23.00
Total Site Staffing			8.375	8.875	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ALESSANDRO CONTINUATION HS		
Grade Level	Alternative School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
Full-time positions	24.00 students:tchr	334	14.00	14.00
Regular Ed Total		334	14.00	14.00
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.50
Special Ed Total		-	-	0.50
Total Regular & Special Ed Teachers		334	14.00	14.50
Instructional Support/Other (rounded to nearest 0.50 FTE)				
Counselors	1.00 per site	334	1.00	1.00
Librarians	- FTE per site		-	-
Instr Support Total			1.00	1.00
Administration				
Principal	0.70 FTE per site		0.70	0.70
Asst Principal	0.50 per site		0.50	0.50
Administration Total			1.20	1.20
Total Certificated Staffing			16.20	16.70

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	0.700 FTE per site		0.700	0.700	5.60
Secretary	- per site	334	-	-	-
Clerical	1.000 hrs per 25.00 enrollment	334	1.750	1.750	14.00
Administration Total			2.450	2.450	19.600
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.500 FTE per site	334	0.500	0.500	4.00
Health Tech	0.500 FTE per site		0.500	0.500	4.00
Campus Supervisors	1.000 hr per 30 students	334	1.375	1.375	11.00
Breakfast Supervision	1.000 hr per 500 meals		0.125	0.125	1.00
Custodian	1.000 per formula		1.000	1.000	8.00
Support Total			3.500	3.500	28.00
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			-	-	-
Total Classified Staffing			5.950	5.950	47.60
Total Site Staffing			22.150	22.650	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	FAMILY TREE LEARNING CTR - ELEM IS		
Grade Level	Alternative School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
K-3 Full-time positions	21.50 students:tchr	34	1.50	1.50
Gr 4-8 Full-time positions	30.00 students:tchr	145	5.00	5.00
Regular Ed Total			6.50	6.50
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.50
Special Ed Total			-	0.50
Total Regular & Special Ed Teachers			6.50	7.00
Certificated Support/Other				
(rounded to nearest 0.50 FTE)				
Counselors	- per site	179	-	-
Librarians	- FTE per site	-	-	-
Certificated Support Total			-	-
Administration				
Principal	0.50 FTE per site	-	0.50	0.50
Asst Principal	0.50 per site	-	0.50	0.50
Administration Total			1.00	1.00
Total Certificated Staffing			7.50	8.00

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	0.700 FTE per site	-	0.500	0.500	4.00
Secretary	- per site	179	-	-	-
Clerical	1.250 per site	179	0.750	0.750	6.00
Administration Total			1.250	1.250	10.000
Classified Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	- FTE per site	179	-	-	-
Health Tech	- FTE per site	-	-	-	-
Custodian	0.500 per formula	-	0.500	0.500	4.00
Classified Support Total			0.500	0.500	4.000
Instructional Aides					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	-	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total			-	-	-
Total Classified Staffing			1.750	1.750	14.00
Total Site Staffing			9.250	9.750	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HELEN HUNT JACKSON HIGH SCHOOL - INDEPENDENT STUDY		
Grade Level	Alternative School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

<u>Position</u>	<u>Ratio</u>	<u>7/1/09 Enrollment</u>	<u>FTE's Per Calculation</u>	<u>FTE's Approved</u>
<u>Regular Classroom</u> <small>(rounded to nearest 0.50 FTE for Full-time and nearest 0.20 for hrly)</small>				
Full-time positions	31.00 students:tchr	481	15.50	15.50
Regular Ed Total		481	15.50	15.50
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.50
Special Ed Total		-	-	0.50
Total Regular & Special Ed Teachers		481	15.50	16.00
<u>Instructional Support/Other</u> <small>(rounded to nearest 0.50 FTE)</small>				
Counselors	1.00 per site	481	1.00	1.00
Librarians	- FTE per site		-	-
Instr Support Total			1.00	1.00
<u>Administration</u>				
Principal	0.50 FTE per site		0.50	0.50
Asst Principal	0.50 per site		0.50	0.50
Administration Total			1.00	1.00
Total Certificated Staffing			17.50	18.00

Classified

<u>Position</u>	<u>Ratio</u>	<u>7/1/09 Enrollment</u>	<u>FTE's Per Calculation</u>	<u>FTE's Approved</u>	<u>FTE's Converted to Hrs/Day</u>
<u>Administration</u>					
Office Manager	0.700 FTE per site		0.500	0.500	4.00
Secretary	- per site	481	-	-	-
Clerical	1.250 per site	481	0.750	0.750	6.00
Administration Total			1.250	1.250	10.000
<u>Support</u> <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	- FTE per site	481	-	-	-
Health Tech	- FTE per site		-	-	-
Custodian	0.500 per formula		0.500	0.500	4.00
Support Total			0.500	0.500	4.00
<u>Instructional Aides</u>					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	-	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total			-	-	-
Total Classified Staffing			1.750	1.750	14.00
Total Site Staffing			19.250	19.750	

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HEMET ACADEMY APPLIED ACADEMICS AND TECHNOLOGY (HAAAT)		
Grade Level	Alternative School	Report Date	05/07/09
Calculated for:	Budget Adoption	Fiscal/School Year:	2009/10
Enrollment Data Date:	07/01/09	Effective Date:	07/01/09

Certificated

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u> <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions	25.00 students:tchr	194	8.00	8.00
6th Period Assignments (10%)	25.00 students:tchr	21	0.80	0.80
Regular Ed Total			215	8.80
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.50
Special Ed Total			-	0.50
Total Regular & Special Ed Teachers			215	9.30
<u>Instructional Support/Other</u> <small>(rounded to nearest 0.20 FTE)</small>				
Counselors	450.00 students:counselor	215	0.40	0.40
Librarians	- FTE per site		-	-
Instr Support Total			0.40	0.40
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	- per site		-	-
Administration Total			1.00	1.00
Total Certificated Staffing			10.20	10.70

Classified

Position	Ratio	7/1/09 Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	- FTE per site		-	-	-
Secretary	1.000 per site		1.000	1.000	8.00
Clerical	1.000 hrs per 37.50 enrollment	215	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
<u>Support</u> <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	- FTE per site		-	-	-
Health Tech	- FTE per site		-	-	-
Campus Supervisors	- hr per 44 students		-	-	-
Breakfast Supervision	- hr per 500 meals		-	-	-
Custodian	0.750 per formula		0.750	0.750	6.00
Support Total			0.750	0.750	6.00
<u>Instructional Aides</u>					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr		-	-	-
Other	As needed		-	-	-
Instructional Aide Total			-	-	-
Total Classified Staffing			2.500	2.500	20.00
Total Site Staffing			12.700	13.200	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)

Hemet Unified School District
Multi Year Projections 2007-08 Through 2011-12
Unrestricted

DESCRIPTION	Audited Actuals 2007-08	Estimated Actuals 2008-09	Percent of Change over PY	Adopted Budget 2009-10	Percent of Change %	Projected Budget 20010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
COLA Actual/Projection %	4.53%	5.66%		4.25%		0.90%		2.40%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,294.62	22,042.82	-1.13%	21,561.63	-2.18%	21,424.38	-0.64%	21,550.09	0.59%
REVENUES									
REVENUE LIMIT	\$123,541,512	\$116,266,097	-5.89%	\$109,927,263	-5.45%	\$110,241,032	0.29%	\$113,540,316	2.99%
FEDERAL	\$2,188,350	\$857,000	-60.84%	\$32,000	-96.27%	\$32,000	0.00%	\$32,000	0.00%
STATE	\$11,503,709	\$16,164,450	40.52%	\$16,003,795	-0.99%	\$14,356,829	-10.29%	\$14,701,393	2.40%
LOCAL	\$2,507,614	\$3,069,116	22.39%	\$2,399,248	-21.83%	\$2,399,248	0.00%	\$2,399,248	0.00%
CONTRIBUTIONS	(\$13,042,741)	(\$9,155,481)	-29.80%	(\$11,636,914)	27.10%	(\$12,636,914)	8.59%	(\$12,636,914)	0.00%
REVENUE TOTALS	\$126,698,444	\$127,201,182	0.40%	\$116,725,392	-8.24%	\$114,392,195	-2.00%	\$118,036,043	3.19%
EXPENDITURES									
Certificated Salaries	\$73,643,098	\$72,003,328	-2.23%	\$67,505,758	-6.25%	\$63,722,250	-5.60%	\$65,716,806	3.13%
Classified Salaries	\$16,324,422	\$16,817,141	3.02%	\$14,726,221	-12.43%	\$14,961,841	1.60%	\$15,201,230	1.60%
Benefits	\$25,008,724	\$25,608,485	2.40%	\$22,600,625	-11.75%	\$21,586,346	-4.49%	\$22,030,558	2.06%
Books & Supplies	\$3,342,891	\$3,708,056	10.92%	\$3,126,394	-15.69%	\$3,157,658	1.00%	\$3,157,658	0.00%
Contracts & Services	\$10,993,812	\$13,831,428	25.81%	\$11,310,987	-18.22%	\$11,537,207	2.00%	\$11,767,951	2.00%
Capital Outlay	\$337,731	\$245,831	-27.21%	\$147,309	-40.08%	\$147,309	0.00%	\$147,309	0.00%
Other Outgo	\$59,591	\$112,923	89.50%	\$43,161	-61.78%	\$43,161	0.00%	\$43,161	0.00%
Support Costs	(\$1,099,563)	(\$2,368,416)	115.40%	(\$2,382,541)	0.60%	(\$1,688,055)	-29.15%	(\$1,688,055)	0.00%
Total Expenditures	\$128,610,705	\$129,958,776	1.05%	\$117,077,914	-9.91%	\$113,467,717	-3.08%	\$116,376,618	2.56%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$2,524,119	\$315,714	-87.49%		-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$240,349	\$749,757	211.95%	\$1,296,961	72.98%	\$1,296,961	0.00%	\$1,296,961	0.00%
Total Expenditures & Uses	\$128,851,054	\$130,708,533	1.44%	\$118,374,875	-9.44%	\$114,764,678	-3.05%	\$117,673,579	2.53%
NET INCREASE (DECREASE) IN FUND BALANCE	\$371,509	(\$3,191,637)	-959.10%	(\$1,649,483)	-48.32%	(\$372,483)	-77.42%	\$362,464	-197.31%
FUND BALANCE, RESERVES									
Beginning Balance	\$11,527,430	\$11,898,940	3.22%	\$8,707,303	-26.82%	\$7,057,820	-18.94%	\$6,685,337	-5.28%
Ending Balance	\$11,898,940	\$8,707,303	-26.82%	\$7,057,820	-18.94%	\$6,685,337	-5.28%	\$7,047,801	5.42%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$337,660	\$337,660		\$337,660		\$337,660		\$337,660	
Designated for Economic Uncert.	\$5,876,490	\$6,093,042		\$5,680,848		\$5,578,812		\$5,750,715	
Prepaid Expenditures	\$961,287	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Designated	\$2,530,889	\$0		\$1,014,312		\$0		\$0	
Designated - OPEB	\$2,167,613	\$2,251,601		\$0		\$743,865		\$650,000	
Designated	\$0	\$0		\$0		\$0		\$284,426	
Unappropriated	(\$0)	(\$0)		(\$0)		(\$0)		(\$0)	
Total EFB	\$11,898,940	\$8,707,303		\$7,057,820		\$6,685,337		\$7,047,801	

Hemet Unified School District
Multi Year Projections 2007-08 Through 2011-12
Restricted

DESCRIPTION	Audited Actuals 2007-08	Estimated Actuals 2008-09	Percent of Change over PY	Adopted Budget 2009-10	Percent of Change %	Projected Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$6,344,680	\$5,838,897	-7.97%	\$5,330,460	-8.71%	\$5,345,385	0.28%	\$5,505,212	2.99%
FEDERAL	\$13,119,254	\$20,227,517	54.18%	\$14,936,915	-26.16%	\$12,460,735	-16.58%	\$12,460,735	0.00%
STATE	\$16,175,719	\$8,434,584	-47.86%	\$7,625,760	-9.59%	\$7,694,392	0.90%	\$7,879,057	2.40%
LOCAL	\$18,288,282	\$20,804,243	13.76%	\$19,006,860	-8.64%	\$19,006,860	0.00%	\$19,006,860	0.00%
CONTRIBUTIONS	\$13,042,741	\$9,155,481	-29.80%	\$11,636,914	27.10%	\$12,636,914	8.59%	\$12,636,914	0.00%
REVENUE TOTALS	\$66,970,677	\$64,460,722	-3.75%	\$58,536,909	-9.19%	\$57,144,286	-2.38%	\$57,488,778	0.60%
EXPENDITURES									
Certificated Salaries	\$20,938,190	\$18,148,183	-13.32%	\$18,564,339	2.29%	\$18,861,368	1.60%	\$18,188,150	-3.57%
Classified Salaries	\$13,965,743	\$14,893,361	6.64%	\$15,949,376	7.09%	\$16,204,566	1.60%	\$14,009,101	-13.55%
Benefits	\$10,421,284	\$10,633,991	2.04%	\$11,682,591	9.86%	\$11,869,512	1.60%	\$11,116,363	-6.35%
Books & Supplies	\$8,306,083	\$5,801,650	-30.15%	\$4,058,597	-30.04%	\$3,292,353	-18.88%	\$3,292,353	0.00%
Contracts & Services	\$6,706,313	\$6,332,375	-5.58%	\$5,717,196	-9.71%	\$5,717,196	0.00%	\$5,166,249	-9.64%
Capital Outlay	\$1,179,285	\$876,064	-25.71%	\$33,500	-96.18%	\$33,500	0.00%	\$33,500	0.00%
Other Outgo	\$3,369,023	\$5,119,053	51.94%	\$5,288,356	3.31%	\$5,221,148	-1.27%	\$5,221,148	0.00%
Support Costs	\$855,189	\$1,878,286	119.63%	\$1,911,507	1.77%	\$1,338,055	-30.00%	\$1,324,674	-1.00%
Total Expenditures	\$65,741,111	\$63,682,963	-3.13%	\$63,205,462	-0.75%	\$62,537,698	-1.06%	\$58,351,538	-6.69%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$178,746	\$1,065,232	495.95%	\$127,011	-88.08%	\$127,011	0.00%	\$127,011	0.00%
Transfers Out & Other Uses	\$957,267	\$948,834	-0.88%	\$0	-100.00%	#DIV/0!	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$66,698,378	\$64,631,797	-3.10%	\$63,205,462	-2.21%	\$62,537,698	-1.06%	\$58,351,538	-6.69%
NET INCREASE (DECREASE) IN FUND BALANCE									
	\$451,044	\$894,157	98.24%	(\$4,541,542)	-607.91%	(\$5,266,401)	15.96%	(\$735,749)	-86.03%
FUND BALANCE, RESERVES									
Beginning Balance	\$9,337,955	\$9,788,999	4.83%	\$10,683,156	9.13%	\$6,141,614	-42.51%	\$875,213	-85.75%
Ending Balance	\$9,788,999	\$10,683,156	9.13%	\$6,141,614	-42.51%	\$875,213	-85.75%	\$139,464	-84.07%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$196,313	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$5,962,900	\$7,857,854		\$4,867,298		\$1,107,949		\$372,200	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$3,629,786	\$2,825,302		\$1,274,316		\$0		\$0	
Unappropriated	\$0	\$0		\$0		(\$232,736)		(\$232,736)	
Total EFB	\$9,788,999	\$10,683,156		\$6,141,614		\$875,213		\$139,464	

Hemet Unified School District
Multi Year Projections 2007-08 Through 2011-12
Combined

DESCRIPTION	Audited Actuals 2006-07	Audited Actuals 2007-08	Estimated Actuals 2008-09	Percent of Change over PY	Adopted Budget 2009-10	Percent of Change %	Projected Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
COLA Actual/Projection %	5.92%	4.53%	5.66%		4.25%		0.90%		2.40%	
ADA Actual/Projection (Number) (excluding County and Charter)	21,937.47	22,294.62	22,042.82	1.63%	21,561.63	-1.71%	21,424.38	-0.64%	21,550.09	0.59%
REVENUES										
REVENUE LIMIT	\$126,259,071	\$129,886,192	\$122,104,994	2.87%	\$115,257,723	-8.71%	\$115,586,417	0.29%	\$119,045,528	2.99%
FEDERAL	\$13,961,827	\$15,307,604	\$21,084,517	9.64%	\$14,968,915	7.21%	\$12,492,735	-16.54%	\$12,492,735	0.00%
STATE	\$29,988,247	\$27,679,428	\$24,599,034	-7.70%	\$23,629,555	-21.20%	\$22,051,221	-6.68%	\$22,580,450	2.40%
LOCAL	\$18,913,466	\$20,795,896	\$23,873,359	9.95%	\$21,406,108	13.18%	\$21,406,108	0.00%	\$21,406,108	0.00%
CONTRIBUTIONS	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$189,122,611	\$193,669,121	\$191,661,904	2.40%	\$175,262,301	-7.33%	\$171,536,481	-2.13%	\$175,524,821	2.33%
EXPENDITURES										
Certificated Salaries	\$87,504,909	\$94,581,288	\$90,151,511	8.09%	\$86,070,097	-1.64%	\$82,583,618	-4.05%	\$83,904,956	1.60%
Classified Salaries	\$25,917,611	\$30,290,166	\$31,710,502	16.87%	\$30,675,597	18.36%	\$31,166,407	1.60%	\$29,210,331	-6.28%
Benefits	\$31,941,982	\$35,430,008	\$36,242,476	10.92%	\$34,283,216	7.33%	\$33,455,858	-2.41%	\$33,146,921	-0.92%
Books & Supplies	\$10,759,658	\$11,648,974	\$9,509,706	8.27%	\$7,184,991	-33.22%	\$6,450,011	-10.23%	\$6,450,011	0.00%
Contracts & Services	\$15,342,788	\$17,700,125	\$20,163,803	15.36%	\$17,028,183	10.98%	\$17,254,403	1.33%	\$16,934,200	-1.86%
Capital Outlay	\$3,127,251	\$1,517,016	\$1,121,895	-51.49%	\$180,809	-94.22%	\$180,809	0.00%	\$180,809	0.00%
Other Outgo	\$3,155,846	\$3,428,614	\$5,231,976	8.64%	\$5,331,517	68.94%	\$5,264,309	-1.26%	\$5,264,309	0.00%
Support Costs	(\$345,809)	(\$244,374)	(\$490,130)	-29.33%	(\$471,034)	36.21%	(\$350,000)	-25.70%	(\$363,381)	3.82%
Total Expenditures	\$177,404,236	\$194,351,816	\$193,641,739	9.55%	\$180,283,376	1.62%	\$176,005,415	-2.37%	\$174,728,156	-0.73%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$1,131,778	\$2,702,865	\$1,380,946	138.82%	\$127,011	-88.78%	\$127,011	0.00%	\$127,011	0.00%
Transfers Out & Other Uses	\$2,763,802	\$1,197,616	\$1,698,591	-56.67%	\$1,296,961	-53.07%	\$1,296,961	0.00%	\$1,296,961	0.00%
Total Expenditures & Uses	\$180,168,038	\$195,549,432	\$195,340,330	8.54%	\$181,580,337	0.78%	\$177,302,376	-2.36%	\$176,025,117	-0.72%
NET INCREASE (DECREASE) IN FUND BALANCE	\$10,086,351	\$822,553	(\$2,297,480)	-91.84%	(\$6,191,025)	-161.38%	(\$5,638,884)	-8.92%	(\$373,285)	-93.38%
FUND BALANCE, RESERVES										
Beginning Balance	\$10,779,034	\$20,865,385	\$21,687,939	93.57%	\$19,390,459	79.89%	\$13,199,434	-31.93%	\$7,560,550	-42.72%
Ending Balance	\$20,865,385	\$21,687,939	\$19,390,459	3.94%	\$13,199,434	-36.74%	\$7,560,550	-42.72%	\$7,187,265	-4.94%
Reserve Amounts:										
Revolving Cash	\$25,000	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$215,085	\$337,660	\$337,660		\$337,660		\$337,660		\$337,660	
Designated for Economic Uncert.	\$5,438,995	\$5,876,490	\$6,093,042		\$5,680,848		\$5,578,812		\$5,750,715	
Prepaid Expenditures	\$0	\$1,157,600	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$9,337,954	\$5,962,900	\$7,857,854		\$4,867,298		\$1,107,949		\$372,200	
Designated - Unrestricted Carry Over	\$2,960,792	\$2,530,889	\$0		\$1,014,312		\$0		\$0	
Designated - OPEB/Mandated Costs	\$0	\$2,167,613	\$2,251,601		\$0		\$743,865		\$650,000	
Designated - Restricted Resources	\$0	\$3,629,786	\$2,825,302		\$1,274,316		\$0		\$284,426	
Unappropriated	\$2,887,559	(\$0)	\$0		\$0		(\$232,736)		(\$232,736)	
Total EFB	\$20,865,385	\$21,687,938	\$19,390,459		\$13,199,434		\$7,560,550		\$7,187,265	
% of Reserve (9770 and 9790)	4.62%	3.01%	3.12%		3.13%		3.02%		3.13%	

Hemet Unified School District

Multi-year Projection Assumptions - 2009-10 Adopted Budget

	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In 891X	Total Revenue Change
2009-10	86,070,097	30,675,597	34,283,216	7,184,991	17,028,183	180,809	6,157,444	181,580,337	115,257,723	14,968,915	23,629,555	21,406,108	127,011	175,389,312
2010/11 Adjustments														
<i>List separately:</i>								0						0
COLA/Increased Costs								0	366,575					366,575
COLA Deficits				(250,000)				(250,000)						0
Step & Column	1,377,121	490,810	388,542					2,256,473						0
Negotiations								0						0
Staffing Reductions/Bdgt Cuts	(1,746,212)		(431,646)	(326,480)	(2,483,939)			(4,988,277)		(3,242,181)	(1,578,334)			(4,820,515)
ADA Growth/(Decline)	(4,863,600)		(1,215,900)	(484,980)				(6,564,480)	(37,881)					(37,881)
One-time expenses/Carry Over					226,220		53,826	280,046		(4,222,276)				(4,222,276)
One-Time AARA Funding	1,746,212		431,646	326,480	2,483,939			4,988,277		4,988,277				4,988,277
								0						0
								0						0
2010/11 TOTALS	82,583,618	31,166,407	33,455,858	6,450,011	17,254,403	180,809	6,211,270	177,302,376	115,586,417	12,492,735	22,051,221	21,406,108	127,011	171,663,492
2011/12 Adjustments														
<i>List separately:</i>								0						0
COLA/Increased Costs								0	4,149,937		529,229			4,679,166
COLA Deficit								0						0
Step & Column	1,321,338	498,662	390,374					2,210,374						0
Negotiations								0						0
Staffing Reductions/Bdgt Cuts		(2,454,738)	(699,311)		(320,203)		(13,381)	(3,487,633)						0
ADA Growth/(Decline)	0							0	(690,826)					(690,826)
One-time expenses/Carry Over								0						0
One-Time AARA Funding								0						0
								0						0
								0						0
2011/12 TOTALS	83,904,956	29,210,331	33,146,921	6,450,011	16,934,200	180,809	6,197,889	176,025,117	119,045,528	12,492,735	22,580,450	21,406,108	127,011	175,651,832

**ADOPTED BUDGET 2009-10
SUMMARY OF ASSUMPTIONS
FOR FISCAL YEAR 2009-10 THROUGH 2011-12**

DISTRICT

Hemet Unified

	2009-10	2010-11	2011-12
Projected Enrollment:			
<i>District K-12</i>	22,134	22,602	22,736
<i>Charter School</i>	215	215	215
Projected ADA:			
<i>District K-12</i>	21,444.03	21,306.78	21,432.49
<i>County Supplement</i>	117.60	117.60	117.60
<i>Charter School</i>	201.02	201.02	201.02
Revenue Limit COLA			
	4.25%	0.90%	2.40%
Deficit			
	17.967%	17.967%	17.967%
Step/Column Increase:			
<i>Certificated (Salaries only)</i>	\$ 1,355,435	\$ 1,377,121	\$ 1,321,338
<i>Classified (Salaries only)</i>	\$ 483,080	\$ 490,810	\$ 498,662
Growth/Decrease (Include New Schools Opening):			
<i># of Teachers</i>	-54.00	-63.00	0.00
<i>Certificated (Salaries only)</i>	\$ (4,266,000)	\$ (4,863,600)	\$ -
<i>Classified (Salaries only)</i>	\$ (1,619,500)	\$ -	\$ (2,454,738)
<i>Management (Salaries only)</i>	\$ (500,173)	\$ -	\$ -
Negotiated/Projected Salary and Benefit Increase:			
<i>Certificated Salaries</i>	\$ -	\$ -	\$ -
<i>Classified Salaries</i>	\$ -	\$ -	\$ -
<i>Health/Welfare Benefits</i>	\$ -	\$ -	\$ -
# of New Schools Opening			
<i>Cost of Operations for New Schools (Objects 4XXX-6XXX)</i>			\$

**2009-10 Adopted Budget
Site Allocations**

	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0201	Resource 0205	Resource 1101	
Site Name	Discretionary Allocation	Athletics *	Extra Duty	Substitute	Overtime	Pool	Music Equip **	Site Lottery	Total Allocation
Bautista Creek	\$ 33,896		\$ -	\$ 48,335	\$ -			\$ 20,813	\$ 103,044
Cawston	32,034		-	49,246	-			20,457	101,737
Fruitvale	35,112		-	51,506	-			20,724	107,342
Harmony	26,410		-	40,061	-			15,647	82,118
Hemet Elementary	23,028		-	36,599	-			14,667	74,294
JWiens	24,738		-	37,802	-			15,112	77,652
Little Lake	28,538		-	39,442	-			17,740	85,720
McSweeny	28,386		-	43,671	-			18,052	90,109
Ramona	28,842		-	43,671	-			17,606	90,119
Valle Vista	26,638		-	41,409	-			16,626	84,673
Whittier	33,364		-	51,033	-			20,368	104,765
Winchester	22,268		-	35,652	-			13,050	70,970
Cottonwood	8,977	6,600	14,492	18,902	-			6,427	55,398
Hamilton K-8	22,144	6,600	14,492	36,561	-			13,865	93,662
Idyllwild	12,888	6,600	14,492	22,728	-			7,674	64,382
Acacia	50,701	14,400	24,487	55,320	-			22,314	167,222
Dartmouth	39,244	14,400	24,487	45,323	-			16,836	140,290
Diamond Valley	54,934	14,400	24,487	60,766	-			23,917	178,504
Rancho Viejo	58,653	14,400	24,487	64,002	-			25,148	186,690
Hamilton 9-12	20,430	180,000	28,484	31,798	-			10,868	271,580
Hemet High	121,690	225,000	47,974	115,610	-	50,000		42,223	602,497
Tahquitz High	78,166	225,000	42,477	79,383	-	50,000		26,189	501,215
West Valley High	98,021	225,000	42,477	96,587	-	50,000		35,097	547,182
Advance Path								2,984	
Alessandro	6,455		8,995	22,024	-			7,527	45,001
Family Tree	7,652		2,498	8,912	-			3,118	22,180
Helen Hunt	20,563		4,997	18,425	-		-	7,808	51,793
H. E. L. P.					-		-	-	-
Total Site Allocations	\$ 943,772	\$ 932,400	\$ 319,326	\$ 1,194,768	\$ -	\$ 150,000	\$ -	\$ 462,857	\$ 4,000,139
District Office			\$ 256,174	\$ 25,955	\$ 16,500		\$ 80,000	\$ 23,562	\$ 402,191
Total 2007-08 Allocations	\$ 943,772	\$ 932,400	\$ 575,500	\$ 1,220,723	\$ 16,500	\$ 150,000	\$ 80,000	\$ 486,419	\$ 4,402,330

**2009-10 Adopted Budget
Department Allocations**

	Resource 0000	Resource 0106	Resource 0107	Resource 0108	
Department Description	Dept Discretionary	Extra Duty	Substitute	Overtime	Total
510 Governing Board	\$ 52,250				\$ 52,250
520 Superintendent	61,750				61,750
610 Educational Services Admin	38,000				38,000
620 Area Admin	14,250				14,250
650 Pupil Services	25,000				25,000
662 Health Services	10,400		7,398		17,798
670 CWA	13,976				13,976
675 Centralized Enrollment	15,938	19,989			35,927
710 Business Services	25,000				25,000
730 Plant Operations	75,000				75,000
732 Grounds	350,000	110,938	36,318		497,256
740 Facilities	28,000				28,000
770 Fiscal Services	35,000				35,000
771 District Admin	-	125,247	664		125,911
774 Purchasing/Warehouse	24,000				24,000
780 Energy Management	10,000				10,000
790 Technology	42,300				42,300
810 Personnel	80,000				80,000
820 Employee Benefits	1,500				1,500
860 Safety	55,000				55,000
Totals	\$ 957,364	\$ 256,174	\$ 44,380	\$ -	\$ 1,247,918

SBX3 4 Programs for Flexibility for 2008-09 to 2012-13

Former Fund and Resource	Program/Resource	One-Time Funds June 30, 2008 Ending Balance Sweep	On-going Funds - June 30 Ending Balance Sweep Only	On-going Funds June 30 Flexibility Only	On-going Funds June 30 Ending Balance Sweep and Flexibility	New Fund and Resource
11 6390	Adult Ed Apportionment			X		03/11 0852
06 6760	Arts & Music Blk Grant				X	03 0891
06 6761	Arts, Music & PE Blk Grant	X				03 0723
06 7055	CAHSEE			X		03 0891
11 6285	CBET				X	03/11 0891
06 2430	Community Day				X	03 0850
09 6377	CTE Equip/Supplies		X			03/09 0717
14 6205	Deferred Maintenance			X		03/14 0851
06 7397	District Discretionary Blk Grant	X				03 0756
06 6286	English Language Acquisition (ELAP)		X			03 0891
06 7140	GATE				X	03 0891
06 7398	IMF, Library Mtrls, Ed Tech	X				03 0757
06 7156	IMFRP			X		03 0891
06 6267	Natl Brd Cert				X	03 0891
06 7810	Other State: CBO Training	X				03 0856
06 7271	PAR				X	03 0891
06 7390	Pupil Retention Blk Grant				X	03 0891
06 7295	Rdg Services for Blind				X	03 0891
06 6350	ROC/P				X	03 0891
06 7294	Saff Dvlpmnt-Math &Rdg AB466				X	03 0891
06 7026	School Garden	X				03 0728
06 6405	School Safety				X	03 0891
06 7396	Site Discretionary Blk Grant	X				03 0755
06 7295	SLIBG				X	03 0891
06 7325	Staff Dvlpmnt - Admin Training				X	03 0891
06 7276	Staff Mentoring				X	03 0891
06 7080	Supplemental Counselors				X	03 0891
06 7394	Targeted Instruction Blk Grant				X	03 0891
06 7392	Tchr Credentialing Blk Grant				X	03 0891

2009-10 Adopted Budget

SACS Budget Report and
Supplemental Forms

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ANNUAL BUDGET REPORT:
July 1, 2009 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1791 W. Acacia Ave, Hemet, CA

Date: June 16, 2009

Place: 1791 W. Acacia Ave., Hemet, CA

Date: June 23, 2009

Time: 06:30 AM

Adoption Date: June 23, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 2,282,000.00
Less: Amount of total liabilities reserved in budget:	\$ 2,282,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 23, 2009

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5122

E-mail: pbuckhou@hemetUSD.k12.ca.us

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	116,266,097.00	5,838,897.00	122,104,994.00	109,927,263.00	5,330,460.00	115,257,723.00	-5.6%
2) Federal Revenue		8100-8299	857,000.00	20,227,517.00	21,084,517.00	32,000.00	14,936,915.00	14,968,915.00	-29.0%
3) Other State Revenue		8300-8599	16,164,450.00	8,434,584.00	24,599,034.00	16,003,795.00	7,625,760.00	23,629,555.00	-3.9%
4) Other Local Revenue		8600-8799	3,069,116.00	20,804,243.00	23,873,359.00	2,399,248.00	19,006,860.00	21,406,108.00	-10.3%
5) TOTAL, REVENUES			136,356,663.00	55,305,241.00	191,661,904.00	128,362,306.00	46,899,995.00	175,262,301.00	-8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,003,328.00	18,148,183.00	90,151,511.00	67,505,758.00	18,564,339.00	86,070,097.00	-4.5%
2) Classified Salaries		2000-2999	16,817,141.00	14,893,361.00	31,710,502.00	14,726,221.00	15,949,376.00	30,675,597.00	-3.3%
3) Employee Benefits		3000-3999	25,608,485.00	10,633,991.00	36,242,476.00	22,600,625.00	11,682,591.00	34,283,216.00	-5.4%
4) Books and Supplies		4000-4999	3,708,056.00	5,801,650.00	9,509,706.00	3,126,394.00	4,058,597.00	7,184,991.00	-24.4%
5) Services and Other Operating Expenditures		5000-5999	13,831,428.00	6,332,375.00	20,163,803.00	11,310,987.00	5,717,196.00	17,028,183.00	-15.6%
6) Capital Outlay		6000-6999	245,831.00	876,064.00	1,121,895.00	147,309.00	33,500.00	180,809.00	-83.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	112,923.00	5,119,053.00	5,231,976.00	43,161.00	5,288,356.00	5,331,517.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,368,416.00)	1,878,286.00	(490,130.00)	(2,382,541.00)	1,911,507.00	(471,034.00)	-3.9%
9) TOTAL, EXPENDITURES			129,958,776.00	63,682,963.00	193,641,739.00	117,077,914.00	63,205,462.00	180,283,376.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,397,887.00	(8,377,722.00)	(1,979,835.00)	11,284,392.00	(16,305,467.00)	(5,021,075.00)	153.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	118,820.00	418,820.00	0.00	127,011.00	127,011.00	-69.7%
b) Transfers Out		7600-7629	749,757.00	948,834.00	1,698,591.00	1,296,961.00	0.00	1,296,961.00	-23.6%
2) Other Sources/Uses									
a) Sources		8930-8979	15,714.00	946,412.00	962,126.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,155,481.00)	9,155,481.00	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,589,524.00)	9,271,879.00	(317,645.00)	(12,933,875.00)	11,763,925.00	(1,169,950.00)	268.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,191,637.00)	894,157.00	(2,297,480.00)	(1,649,483.00)	(4,541,542.00)	(6,191,025.00)	169.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,898,940.00	9,788,999.00	21,687,939.00	8,707,303.00	10,683,156.00	19,390,459.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,898,940.00	9,788,999.00	21,687,939.00	8,707,303.00	10,683,156.00	19,390,459.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,898,940.00	9,788,999.00	21,687,939.00	8,707,303.00	10,683,156.00	19,390,459.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			8,707,303.00	10,683,156.00	19,390,459.00	7,057,820.00	6,141,614.00	13,199,434.00	-31.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	337,660.00	0.00	337,660.00	337,660.00	0.00	337,660.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	7,857,854.00	7,857,854.00	0.00	4,867,298.00	4,867,298.00	-38.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,093,042.00	0.00	6,093,042.00	5,680,848.00	0.00	5,680,848.00	-6.8%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	2,251,601.00	2,825,302.00	5,076,903.00	1,014,312.00	1,274,316.00	2,288,628.00	-54.9%
c) Undesignated Amount									
d) Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,758,467.00	4,031,383.00	8,789,850.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	1,450,000.00	1,450,000.00				
4) Due from Grantor Government		9290	11,121,119.00	6,500,011.00	17,621,130.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	337,660.00	0.00	337,660.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			16,242,246.00	11,981,394.00	28,223,640.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	34,943.00	0.00	34,943.00				
3) Due to Other Funds		9610	7,500,000.00	0.00	7,500,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	1,298,238.00	1,298,238.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			7,534,943.00	1,298,238.00	8,833,181.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			8,707,303.00	10,683,156.00	19,390,459.00				

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	93,509,167.00	0.00	93,509,167.00	89,758,259.00	0.00	89,758,259.00	-4.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(25,855.00)	0.00	(25,855.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	415,725.00	0.00	415,725.00	415,725.00	0.00	415,725.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,164.00	0.00	1,164.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	25,173,796.00	0.00	25,173,796.00	22,656,416.00	0.00	22,656,416.00	-10.0%
Unsecured Roll Taxes		8042	1,391,843.00	0.00	1,391,843.00	1,391,843.00	0.00	1,391,843.00	0.0%
Prior Years' Taxes		8043	6,264,321.00	0.00	6,264,321.00	6,264,321.00	0.00	6,264,321.00	0.0%
Supplemental Taxes		8044	521,711.00	0.00	521,711.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,880,880.00)	0.00	(5,880,880.00)	(5,880,880.00)	0.00	(5,880,880.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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%
Subtotal, Revenue Limit Sources			121,435,992.00	0.00	121,435,992.00	114,670,684.00	0.00	114,670,684.00	-5.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,838,897.00)		(5,838,897.00)	(5,330,460.00)		(5,330,460.00)	-8.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		318,880.00	318,880.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		5,520,017.00	5,520,017.00		5,330,460.00	5,330,460.00	-3.4%
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	881,981.00	0.00	881,981.00	816,554.00	0.00	816,554.00	-7.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(203,423.00)	0.00	(203,423.00)	(229,515.00)	0.00	(229,515.00)	12.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(9,556.00)	0.00	(9,556.00)	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			116,266,097.00	5,838,897.00	122,104,994.00	109,927,263.00	5,330,460.00	115,257,723.00	-5.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,259,685.00	4,259,685.00	0.00	5,398,276.00	5,398,276.00	26.7%
Special Education Discretionary Grants		8182	0.00	246,614.00	246,614.00	0.00	282,461.00	282,461.00	14.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,000.00	0.00	17,000.00	17,000.00	0.00	17,000.00	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	1,028,310.00	1,028,310.00	0.00	1,001,553.00	1,001,553.00	-2.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		14,052,328.00	14,052,328.00		7,708,898.00	7,708,898.00	-45.1%
Vocational and Applied Technology Education	3500-3699	8290		130,160.00	130,160.00		147,141.00	147,141.00	13.0%
Safe and Drug Free Schools	3700-3799	8290		82,150.00	82,150.00		86,553.00	86,553.00	5.4%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	840,000.00	428,270.00	1,268,270.00	15,000.00	312,033.00	327,033.00	-74.2%
TOTAL, FEDERAL REVENUE			857,000.00	20,227,517.00	21,084,517.00	32,000.00	14,936,915.00	14,968,915.00	-29.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	1,483,952.00		1,483,952.00	1,966,551.00		1,966,551.00	32.5%
Prior Years	0000	8319	85,559.00		85,559.00	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		155,900.00	155,900.00		0.00	0.00	-100.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,259,323.00	1,259,323.00		1,259,323.00	1,259,323.00	0.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		2,214,140.00	2,214,140.00		2,214,140.00	2,214,140.00	0.0%
Spec. Ed. Transportation	7240	8311		613,253.00	613,253.00		613,253.00	613,253.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,101,868.00	0.00	6,101,868.00	5,970,397.00	0.00	5,970,397.00	-2.2%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,434,950.00	265,984.00	2,700,934.00	2,379,893.00	248,573.00	2,628,466.00	-2.7%
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		0.00	0.00		0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		(4,518.00)	(4,518.00)		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		179,165.00	179,165.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		0.00	0.00		0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,058,121.00	3,751,337.00	9,809,458.00	5,686,954.00	3,290,471.00	8,977,425.00	-8.5%
TOTAL, OTHER STATE REVENUE			16,164,450.00	8,434,584.00	24,599,034.00	16,003,795.00	7,625,760.00	23,629,555.00	-3.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	3,233,348.00	3,233,348.00	0.00	3,100,000.00	3,100,000.00	-4.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	13,225.00	0.00	13,225.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	0.00	175,000.00	160,000.00	0.00	160,000.00	-8.6%
Interest		8660	550,000.00	0.00	550,000.00	400,000.00	0.00	400,000.00	-27.3%
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	225,000.00	225,000.00	0.00	200,000.00	200,000.00	-11.1%
Transportation Services	7230, 7240	8677		7,201,937.00	7,201,937.00		6,987,305.00	6,987,305.00	-3.0%
Interagency Services	All Other	8677	205,598.00	545,732.00	751,330.00	165,056.00	25,000.00	190,056.00	-74.7%
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	2,125,293.00	680,073.00	2,805,366.00	1,674,192.00	435,250.00	2,109,442.00	-24.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,918,153.00	8,918,153.00		8,259,305.00	8,259,305.00	-7.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,069,116.00	20,804,243.00	23,873,359.00	2,399,248.00	19,006,860.00	21,406,108.00	-10.3%
TOTAL, REVENUES			136,356,663.00	55,305,241.00	191,661,904.00	128,362,306.00	46,899,995.00	175,262,301.00	-8.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,924,129.00	13,318,328.00	75,242,457.00	58,342,120.00	13,390,898.00	71,733,018.00	-4.7%
Certificated Pupil Support Salaries		1200	2,455,423.00	3,102,374.00	5,557,797.00	2,190,535.00	3,661,547.00	5,852,082.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,422,465.00	1,502,260.00	8,924,725.00	6,934,103.00	1,265,116.00	8,199,219.00	-8.1%
Other Certificated Salaries		1900	201,311.00	225,221.00	426,532.00	39,000.00	246,778.00	285,778.00	-33.0%
TOTAL, CERTIFICATED SALARIES			72,003,328.00	18,148,183.00	90,151,511.00	67,505,758.00	18,564,339.00	86,070,097.00	-4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	530,935.00	4,873,928.00	5,404,863.00	405,897.00	4,889,037.00	5,294,934.00	-2.0%
Classified Support Salaries		2200	5,661,079.00	6,699,148.00	12,360,227.00	4,266,648.00	7,751,112.00	12,017,760.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	2,695,242.00	653,952.00	3,349,194.00	2,725,562.00	782,259.00	3,507,821.00	4.7%
Clerical, Technical and Office Salaries		2400	6,032,712.00	1,027,155.00	7,059,867.00	5,653,179.00	920,348.00	6,573,527.00	-6.9%
Other Classified Salaries		2900	1,897,173.00	1,639,178.00	3,536,351.00	1,674,935.00	1,606,620.00	3,281,555.00	-7.2%
TOTAL, CLASSIFIED SALARIES			16,817,141.00	14,893,361.00	31,710,502.00	14,726,221.00	15,949,376.00	30,675,597.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,084,360.00	1,449,257.00	7,533,617.00	5,542,997.00	1,472,330.00	7,015,327.00	-6.9%
PERS		3201-3202	2,583,691.00	2,214,194.00	4,797,885.00	2,321,720.00	2,518,307.00	4,840,027.00	0.9%
OASDI/Medicare/Alternative		3301-3302	2,182,542.00	1,350,717.00	3,533,259.00	2,050,815.00	1,476,882.00	3,527,697.00	-0.2%
Health and Welfare Benefits		3401-3402	10,946,848.00	4,126,856.00	15,073,704.00	9,868,592.00	4,619,455.00	14,488,047.00	-3.9%
Unemployment Insurance		3501-3502	264,837.00	103,057.00	367,894.00	246,721.00	103,568.00	350,289.00	-4.8%
Workers' Compensation		3601-3602	2,083,650.00	794,198.00	2,877,848.00	1,937,383.00	813,145.00	2,750,528.00	-4.4%
OPEB, Allocated		3701-3702	392,511.00	149,393.00	541,904.00	310,014.00	130,130.00	440,144.00	-18.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	411,802.00	375,127.00	786,929.00	322,383.00	394,890.00	717,273.00	-8.9%
Other Employee Benefits		3901-3902	658,244.00	71,192.00	729,436.00	0.00	153,884.00	153,884.00	-78.9%
TOTAL, EMPLOYEE BENEFITS			25,608,485.00	10,633,991.00	36,242,476.00	22,600,625.00	11,682,591.00	34,283,216.00	-5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	970,541.00	1,066,032.00	2,036,573.00	700,000.00	248,573.00	948,573.00	-53.4%
Books and Other Reference Materials		4200	72,896.00	221,702.00	294,598.00	1,124.00	164,543.00	165,667.00	-43.8%
Materials and Supplies		4300	2,434,519.00	3,450,708.00	5,885,227.00	2,402,102.00	3,450,379.00	5,852,481.00	-0.6%
Noncapitalized Equipment		4400	230,100.00	1,047,659.00	1,277,759.00	23,168.00	186,102.00	209,270.00	-83.6%
Food		4700	0.00	15,549.00	15,549.00	0.00	9,000.00	9,000.00	-42.1%
TOTAL, BOOKS AND SUPPLIES			3,708,056.00	5,801,650.00	9,509,706.00	3,126,394.00	4,058,597.00	7,184,991.00	-24.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	734,781.00	2,030,139.00	2,764,920.00	0.00	1,838,279.00	1,838,279.00	-33.5%
Travel and Conferences		5200	304,382.00	299,738.00	604,120.00	216,939.00	227,318.00	444,257.00	-26.5%
Dues and Memberships		5300	49,054.00	23,267.00	72,321.00	45,050.00	12,828.00	57,878.00	-20.0%
Insurance		5400 - 5450	777,125.00	0.00	777,125.00	775,000.00	40,630.00	815,630.00	5.0%
Operations and Housekeeping Services		5500	5,311,916.00	110,072.00	5,421,988.00	5,667,760.00	67,650.00	5,735,410.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	837,749.00	1,293,786.00	2,131,535.00	585,773.00	1,103,245.00	1,689,018.00	-20.8%
Transfers of Direct Costs		5710	368,427.00	(368,427.00)	0.00	187,498.00	(187,498.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,175.00)	(34,555.00)	(79,730.00)	(44,613.00)	(32,900.00)	(77,513.00)	-2.8%
Professional/Consulting Services and Operating Expenditures		5800	4,418,411.00	2,892,834.00	7,311,245.00	2,736,330.00	2,597,224.00	5,333,554.00	-27.0%
Communications		5900	1,074,758.00	85,521.00	1,160,279.00	1,141,250.00	50,420.00	1,191,670.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,831,428.00	6,332,375.00	20,163,803.00	11,310,987.00	5,717,196.00	17,028,183.00	-15.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,000.00	8,061.00	10,061.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	98,952.00	0.00	98,952.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	144,879.00	850,817.00	995,696.00	147,309.00	33,500.00	180,809.00	-81.8%
Equipment Replacement		6500	0.00	17,186.00	17,186.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			245,831.00	876,064.00	1,121,895.00	147,309.00	33,500.00	180,809.00	-83.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,638.00	0.00	6,638.00	7,000.00	0.00	7,000.00	5.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,850.00	3,004,788.00	3,018,638.00	2,756.00	3,229,993.00	3,232,749.00	7.1%
Other Debt Service - Principal		7439	92,435.00	2,114,265.00	2,206,700.00	33,405.00	2,058,363.00	2,091,768.00	-5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,923.00	5,119,053.00	5,231,976.00	43,161.00	5,288,356.00	5,331,517.00	1.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,878,286.00)	1,878,286.00	0.00	(1,911,507.00)	1,911,507.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(490,130.00)	0.00	(490,130.00)	(471,034.00)	0.00	(471,034.00)	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,368,416.00)	1,878,286.00	(490,130.00)	(2,382,541.00)	1,911,507.00	(471,034.00)	-3.9%
TOTAL, EXPENDITURES			129,958,776.00	63,682,963.00	193,641,739.00	117,077,914.00	63,205,462.00	180,283,376.00	-6.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
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	118,820.00	118,820.00	0.00	127,011.00	127,011.00	6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	118,820.00	418,820.00	0.00	127,011.00	127,011.00	-69.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	749,514.00	948,834.00	1,698,348.00	716,086.00	0.00	716,086.00	-57.8%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243.00	0.00	243.00	580,875.00	0.00	580,875.00	238943.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			749,757.00	948,834.00	1,698,591.00	1,296,961.00	0.00	1,296,961.00	-23.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	15,714.00	946,412.00	962,126.00	0.00	0.00	0.00	-100.0%
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			15,714.00	946,412.00	962,126.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,863,212.00)	12,863,212.00	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	3,707,731.00	(3,707,731.00)	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,155,481.00)	9,155,481.00	0.00	(11,636,914.00)	11,636,914.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(9,589,524.00)	9,271,879.00	(317,645.00)	(12,933,875.00)	11,763,925.00	(1,169,950.00)	268.3%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,072,567.00	1,230,047.00	14.7%
2) Federal Revenue		8100-8299	141,140.00	0.00	-100.0%
3) Other State Revenue		8300-8599	155,289.00	130,822.00	-15.8%
4) Other Local Revenue		8600-8799	107,227.00	131,475.00	22.6%
5) TOTAL, REVENUES			1,476,223.00	1,492,344.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	617,819.00	760,390.00	23.1%
2) Classified Salaries		2000-2999	93,937.00	101,202.00	7.7%
3) Employee Benefits		3000-3999	165,732.00	213,657.00	28.9%
4) Books and Supplies		4000-4999	125,712.00	73,201.00	-41.8%
5) Services and Other Operating Expenditures		5000-5999	242,624.00	277,897.00	14.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,181.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,247,005.00	1,426,347.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			229,218.00	65,997.00	-71.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243.00	0.00	-100.0%
b) Transfers Out		7600-7629	118,820.00	127,011.00	6.9%
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			(118,577.00)	(127,011.00)	7.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,641.00	(61,014.00)	-155.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,101.00	291,742.00	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,101.00	291,742.00	61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,101.00	291,742.00	61.1%
2) Ending Balance, June 30 (E + F1e)			291,742.00	230,728.00	-20.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	50,629.00	50,629.00	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	241,113.00	180,099.00	-25.3%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	171,710.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,257.00		
4) Due from Grantor Government		9290	102,775.00		
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			291,742.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			291,742.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	866,712.00	1,000,532.00	15.4%
State Aid - Prior Years		8019	(7,124.00)	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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	203,423.00	229,515.00	12.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	9,556.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			1,072,567.00	1,230,047.00	14.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	116,140.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	25,000.00	0.00	-100.0%
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%
TOTAL, FEDERAL REVENUE			141,140.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	(275.00)	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	122,266.00	110,376.00	-9.7%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	32,480.00	19,610.00	-39.6%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	818.00	836.00	2.2%
TOTAL, OTHER STATE REVENUE			155,289.00	130,822.00	-15.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,300.00	6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,869.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	100,358.00	126,175.00	25.7%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,227.00	131,475.00	22.6%
TOTAL, REVENUES			1,476,223.00	1,492,344.00	1.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	494,293.00	556,813.00	12.6%
Certificated Pupil Support Salaries		1200	25,463.00	33,978.00	33.4%
Certificated Supervisors' and Administrators' Salaries		1300	62,386.00	123,796.00	98.4%
Other Certificated Salaries		1900	35,677.00	45,803.00	28.4%
TOTAL, CERTIFICATED SALARIES			617,819.00	760,390.00	23.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	30,778.00	31,731.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,116.00	69,471.00	10.1%
Other Classified Salaries		2900	43.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			93,937.00	101,202.00	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,547.00	62,732.00	24.1%
PERS		3201-3202	16,021.00	15,917.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	14,814.00	18,768.00	26.7%
Health and Welfare Benefits		3401-3402	63,230.00	90,108.00	42.5%
Unemployment Insurance		3501-3502	2,152.00	2,583.00	20.0%
Workers' Compensation		3601-3602	15,847.00	20,300.00	28.1%
OPEB, Allocated		3701-3702	3,068.00	3,249.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	53.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			165,732.00	213,657.00	28.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	37,214.00	6,864.00	-81.6%
Books and Other Reference Materials		4200	3,452.00	5,000.00	44.8%
Materials and Supplies		4300	36,689.00	55,837.00	52.2%
Noncapitalized Equipment		4400	48,357.00	5,500.00	-88.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,712.00	73,201.00	-41.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,459.00	10,400.00	22.9%
Dues and Memberships		5300	415.00	415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	103,354.00	105,705.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,783.00	18,516.00	-6.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,386.00	77,113.00	6.5%
Professional/Consulting Services and Operating Expenditures		5800	24,055.00	49,384.00	105.3%
Communications		5900	14,172.00	16,364.00	15.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,624.00	277,897.00	14.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,181.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,181.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,247,005.00	1,426,347.00	14.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	243.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	118,820.00	127,011.00	6.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			118,820.00	127,011.00	6.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(118,577.00)	(127,011.00)	7.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	605,311.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	107,601.00	100,500.00	-6.6%
5) TOTAL, REVENUES			712,912.00	100,500.00	-85.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	378,826.00	367,424.00	-3.0%
2) Classified Salaries		2000-2999	104,426.00	98,316.00	-5.9%
3) Employee Benefits		3000-3999	90,392.00	95,785.00	6.0%
4) Books and Supplies		4000-4999	50,632.00	104,036.00	105.5%
5) Services and Other Operating Expenditures		5000-5999	22,806.00	23,050.00	1.1%
6) Capital Outlay		6000-6999	9,164.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	930.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,354.00	25,114.00	-11.4%
9) TOTAL, EXPENDITURES			685,530.00	713,725.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,382.00	(613,225.00)	-2339.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	580,875.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	580,875.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,382.00	(32,350.00)	-218.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,762.00	309,144.00	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,762.00	309,144.00	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,762.00	309,144.00	9.7%
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	309,144.00	276,794.00	-10.5%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	274,717.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	34,427.00		
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			309,144.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			309,144.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	494,032.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	111,279.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			605,311.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	98,644.00	92,500.00	-6.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,957.00	3,000.00	1.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,601.00	100,500.00	-6.6%
TOTAL, REVENUES			712,912.00	100,500.00	-85.9%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	244,880.00	206,500.00	-15.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,946.00	160,924.00	20.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			378,826.00	367,424.00	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,481.00	7,876.00	-31.4%
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	56,038.00	55,344.00	-1.2%
Other Classified Salaries		2900	36,907.00	35,096.00	-4.9%
TOTAL, CLASSIFIED SALARIES			104,426.00	98,316.00	-5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,569.00	30,313.00	18.6%
PERS		3201-3202	14,538.00	14,712.00	1.2%
OASDI/Medicare/Alternative		3301-3302	12,112.00	12,849.00	6.1%
Health and Welfare Benefits		3401-3402	20,649.00	20,531.00	-0.6%
Unemployment Insurance		3501-3502	1,414.00	1,398.00	-1.1%
Workers' Compensation		3601-3602	10,976.00	10,971.00	0.0%
OPEB, Allocated		3701-3702	2,067.00	1,756.00	-15.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,067.00	3,255.00	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,392.00	95,785.00	6.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	31.00	0.00	-100.0%
Materials and Supplies		4300	44,639.00	104,036.00	133.1%
Noncapitalized Equipment		4400	5,962.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,632.00	104,036.00	105.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,390.00	2,000.00	-16.3%
Dues and Memberships		5300	476.00	750.00	57.6%
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	7,404.00	6,456.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	267.00	400.00	49.8%
Professional/Consulting Services and Operating Expenditures		5800	11,469.00	12,894.00	12.4%
Communications		5900	800.00	550.00	-31.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,806.00	23,050.00	1.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,164.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,164.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	930.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			930.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,354.00	25,114.00	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,354.00	25,114.00	-11.4%
TOTAL, EXPENDITURES			685,530.00	713,725.00	4.1%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	580,875.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	580,875.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	580,875.00	New

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	141,728.00	140,000.00	-1.2%
3) Other State Revenue		8300-8599	1,061,535.00	1,237,758.00	16.6%
4) Other Local Revenue		8600-8799	41.00	0.00	-100.0%
5) TOTAL, REVENUES			1,203,304.00	1,377,758.00	14.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	375,340.00	449,547.00	19.8%
2) Classified Salaries		2000-2999	325,965.00	444,304.00	36.3%
3) Employee Benefits		3000-3999	226,141.00	290,807.00	28.6%
4) Books and Supplies		4000-4999	221,345.00	244,619.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	26,810.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	61,836.00	38,481.00	-37.8%
9) TOTAL, EXPENDITURES			1,237,437.00	1,467,758.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,133.00)	(90,000.00)	163.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,133.00)	(90,000.00)	163.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,574.00	102,441.00	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,574.00	102,441.00	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,574.00	102,441.00	-25.0%
2) Ending Balance, June 30 (E + F1e)			102,441.00	12,441.00	-87.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	102,441.00	12,441.00	-87.9%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	83,091.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	19,350.00		
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			102,441.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			102,441.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	138,252.00	140,000.00	1.3%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	3,476.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			141,728.00	140,000.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,522.00	10,000.00	-5.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	753,900.00	753,900.00	0.0%
All Other State Revenue	All Other	8590	297,113.00	473,858.00	59.5%
TOTAL, OTHER STATE REVENUE			1,061,535.00	1,237,758.00	16.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	41.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41.00	0.00	-100.0%
TOTAL, REVENUES			1,203,304.00	1,377,758.00	14.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	292,272.00	365,870.00	25.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,068.00	83,677.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			375,340.00	449,547.00	19.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	230,270.00	322,585.00	40.1%
Classified Support Salaries		2200	98.00	7,800.00	7859.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	94,847.00	113,919.00	20.1%
Other Classified Salaries		2900	750.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			325,965.00	444,304.00	36.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,382.00	29,898.00	27.9%
PERS		3201-3202	50,776.00	70,705.00	39.2%
OASDI/Medicare/Alternative		3301-3302	31,551.00	42,046.00	33.3%
Health and Welfare Benefits		3401-3402	85,851.00	105,607.00	23.0%
Unemployment Insurance		3501-3502	2,180.00	2,682.00	23.0%
Workers' Compensation		3601-3602	16,634.00	21,060.00	26.6%
OPEB, Allocated		3701-3702	3,155.00	3,372.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,612.00	15,437.00	22.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,141.00	290,807.00	28.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,540.00	0.00	-100.0%
Materials and Supplies		4300	41,912.00	94,619.00	125.8%
Noncapitalized Equipment		4400	2,014.00	0.00	-100.0%
Food		4700	168,879.00	150,000.00	-11.2%
TOTAL, BOOKS AND SUPPLIES			221,345.00	244,619.00	10.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	0.00	-100.0%
Dues and Memberships		5300	2,962.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,385.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	973.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	890.00	0.00	-100.0%
Communications		5900	2,400.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,810.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	61,836.00	38,481.00	-37.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,836.00	38,481.00	-37.8%
TOTAL EXPENDITURES			1,237,437.00	1,467,758.00	18.6%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,160,376.00	7,870,524.00	9.9%
3) Other State Revenue		8300-8599	682,725.00	637,051.00	-6.7%
4) Other Local Revenue		8600-8799	1,691,383.00	1,771,407.00	4.7%
5) TOTAL, REVENUES			9,534,484.00	10,278,982.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,945,286.00	3,046,410.00	3.4%
3) Employee Benefits		3000-3999	1,274,143.00	1,317,658.00	3.4%
4) Books and Supplies		4000-4999	3,335,266.00	4,123,621.00	23.6%
5) Services and Other Operating Expenditures		5000-5999	492,173.00	526,453.00	7.0%
6) Capital Outlay		6000-6999	115,240.00	463,000.00	301.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,794.00	367,126.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	398,759.00	407,439.00	2.2%
9) TOTAL, EXPENDITURES			8,929,661.00	10,251,707.00	14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			604,823.00	27,275.00	-95.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			604,823.00	27,275.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,868,931.00	2,473,754.00	32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,868,931.00	2,473,754.00	32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,868,931.00	2,473,754.00	32.4%
2) Ending Balance, June 30 (E + F1e)			2,473,754.00	2,501,029.00	1.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	400,000.00	400,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	1,414,754.00	2,101,029.00	48.5%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	659,000.00	0.00	-100.0%
Prepaid fees	5310	9780	56,000.00		
Equipment Reserve	5310	9780	603,000.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,607,323.00		
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	1,643,870.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	400,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,651,193.00		
H. LIABILITIES					
1) Accounts Payable		9500	1,209,235.00		
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			1,209,235.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,441,958.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,160,376.00	7,870,524.00	9.9%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,160,376.00	7,870,524.00	9.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	682,725.00	637,051.00	-6.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			682,725.00	637,051.00	-6.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,673,446.00	1,759,912.00	5.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,685.00	11,495.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	252.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,691,383.00	1,771,407.00	4.7%
TOTAL, REVENUES			9,534,484.00	10,278,982.00	7.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,573.00	374,622.00	18.7%
Clerical, Technical and Office Salaries		2400	771,544.00	783,888.00	1.6%
Other Classified Salaries		2900	1,858,169.00	1,887,900.00	1.6%
TOTAL, CLASSIFIED SALARIES			2,945,286.00	3,046,410.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	407,169.00	446,286.00	9.6%
OASDI/Medicare/Alternative		3301-3302	192,438.00	195,517.00	1.6%
Health and Welfare Benefits		3401-3402	501,450.00	500,000.00	-0.3%
Unemployment Insurance		3501-3502	9,199.00	9,346.00	1.6%
Workers' Compensation		3601-3602	71,192.00	72,331.00	1.6%
OPEB, Allocated		3701-3702	13,375.00	13,589.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	79,320.00	80,589.00	1.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,274,143.00	1,317,658.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	252.00	0.00	-100.0%
Materials and Supplies		4300	332,730.00	352,693.00	6.0%
Noncapitalized Equipment		4400	38,210.00	39,738.00	4.0%
Food		4700	2,964,074.00	3,731,190.00	25.9%
TOTAL, BOOKS AND SUPPLIES			3,335,266.00	4,123,621.00	23.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,595.00	16,783.00	200.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300,486.00	315,497.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,215.00	151,426.00	5.0%
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	24,747.00	24,747.00	0.0%
Communications		5900	17,130.00	18,000.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,173.00	526,453.00	7.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	115,240.00	463,000.00	301.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			115,240.00	463,000.00	301.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	193,794.00	187,126.00	-3.4%
Other Debt Service - Principal		7439	175,000.00	180,000.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,794.00	367,126.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	398,759.00	407,439.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			398,759.00	407,439.00	2.2%
TOTAL, EXPENDITURES			8,929,661.00	10,251,707.00	14.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,811.00	7,000.00	-40.7%
5) TOTAL, REVENUES			11,811.00	7,000.00	-40.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	278,393.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,505,846.00	723,086.00	-52.0%
6) Capital Outlay		6000-6999	8,600.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,792,839.00	723,086.00	-59.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,781,028.00)	(716,086.00)	-59.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,698,348.00	716,086.00	-57.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,698,348.00	716,086.00	-57.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,680.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	567,099.00	484,419.00	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,099.00	484,419.00	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,099.00	484,419.00	-14.6%
2) Ending Balance, June 30 (E + F1e)			484,419.00	484,419.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	484,419.00	484,419.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	484,419.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			484,419.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			484,419.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,811.00	7,000.00	-40.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,811.00	7,000.00	-40.7%
TOTAL, REVENUES			11,811.00	7,000.00	-40.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	278,393.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			278,393.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,505,846.00	723,086.00	-52.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,505,846.00	723,086.00	-52.0%
CAPITAL OUTLAY					
Land Improvements		6170	8,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,600.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,792,839.00	723,086.00	-59.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,698,348.00	716,086.00	-57.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,698,348.00	716,086.00	-57.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,698,348.00	716,086.00	-57.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,453.00	0.00	-100.0%
5) TOTAL, REVENUES			36,453.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,453.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(263,547.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,144.00	128,597.00	-67.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,144.00	128,597.00	-67.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,144.00	128,597.00	-67.2%
2) Ending Balance, June 30 (E + F1e)			128,597.00	128,597.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	103,597.00	103,597.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	25,000.00	25,000.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	120,597.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			128,597.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			128,597.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	36,453.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,453.00	0.00	-100.0%
TOTAL, REVENUES			36,453.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	300,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,450,000.00	800,000.00	-44.8%
5) TOTAL, REVENUES			1,450,000.00	800,000.00	-44.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,309,858.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	347,577.00	0.00	-100.0%
6) Capital Outlay		6000-6999	21,836,352.00	800,000.00	-96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,493,787.00	800,000.00	-96.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,043,787.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,043,787.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,066,531.00	35,022,744.00	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,066,531.00	35,022,744.00	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,066,531.00	35,022,744.00	-38.6%
2) Ending Balance, June 30 (E + F1e)			35,022,744.00	35,022,744.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	35,022,744.00	35,022,744.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,522,744.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			36,522,744.00		
H. LIABILITIES					
1) Accounts Payable		9500	1,500,000.00		
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			1,500,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			35,022,744.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	1,450,000.00	800,000.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,450,000.00	800,000.00	-44.8%
TOTAL, REVENUES			1,450,000.00	800,000.00	-44.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	686,432.00	0.00	-100.0%
Noncapitalized Equipment		4400	623,426.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,309,858.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,300.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,265.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,974.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	215,038.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,577.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	103,464.00	0.00	-100.0%
Land Improvements		6170	14,356,125.00	800,000.00	-94.4%
Buildings and Improvements of Buildings		6200	7,317,759.00	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	59,004.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,836,352.00	800,000.00	-96.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,493,787.00	800,000.00	-96.6%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	625,000.00	600,000.00	-4.0%
5) TOTAL, REVENUES			625,000.00	600,000.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,136.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	206,088.00	0.00	-100.0%
6) Capital Outlay		6000-6999	611,493.00	407,641.00	-33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	263,977.00	192,359.00	-27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,087,694.00	600,000.00	-44.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(462,694.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	430,000.00	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			430,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,694.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,100,022.00	5,067,328.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,100,022.00	5,067,328.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,100,022.00	5,067,328.00	-0.6%
2) Ending Balance, June 30 (E + F1e)			5,067,328.00	5,067,328.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,067,328.00	5,067,328.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,067,328.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,000,000.00		
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			5,117,328.00		
H. LIABILITIES					
1) Accounts Payable		9500	50,000.00		
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			50,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			5,067,328.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	125,000.00	100,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	500,000.00	500,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			625,000.00	600,000.00	-4.0%
TOTAL, REVENUES			625,000.00	600,000.00	-4.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	746.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,390.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,136.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,093.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,425.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	130.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	42,440.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,088.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	89,412.00	0.00	-100.0%
Land Improvements		6170	193,358.00	407,641.00	110.8%
Buildings and Improvements of Buildings		6200	328,544.00	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	179.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			611,493.00	407,641.00	-33.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	25,598.00	15,771.00	-38.4%
Other Debt Service - Principal		7439	238,379.00	176,588.00	-25.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			263,977.00	192,359.00	-27.1%
TOTAL, EXPENDITURES			1,087,694.00	600,000.00	-44.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	430,000.00	0.00	-100.0%
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			430,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			430,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,446,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,000.00	50,000.00	-23.1%
5) TOTAL, REVENUES			1,511,256.00	50,000.00	-96.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,446,256.00	50,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,446,256.00	50,000.00	-96.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,010,895.00	2,075,895.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,010,895.00	2,075,895.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,010,895.00	2,075,895.00	3.2%
2) Ending Balance, June 30 (E + F1e)			2,075,895.00	2,075,895.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,075,895.00	2,075,895.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,075,895.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,075,895.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,075,895.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,446,256.00	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%
TOTAL, OTHER STATE REVENUE			1,446,256.00	0.00	-100.0%
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	65,000.00	50,000.00	-23.1%
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%
TOTAL, OTHER LOCAL REVENUE			65,000.00	50,000.00	-23.1%
TOTAL, REVENUES			1,511,256.00	50,000.00	-96.7%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,446,256.00	50,000.00	-96.5%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,446,256.00	50,000.00	-96.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,446,256.00	50,000.00	-96.5%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,813.00	19,313.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,813.00	19,313.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,813.00	19,313.00	2.7%
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	19,313.00	19,313.00	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					

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,313.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			19,313.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			19,313.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,598,417.00	18,791,625.00	-8.8%
5) TOTAL, REVENUES			20,598,417.00	18,791,625.00	-8.8%
B. EXPENSES					
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	11,002.00	20,000.00	81.8%
5) Services and Other Operating Expenses		5000-5999	14,336,582.00	16,710,608.00	16.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,347,584.00	16,730,608.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,250,833.00	2,061,017.00	-67.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			6,250,833.00	2,061,017.00	-67.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	9,347,959.00	10,960,570.00	17.3%
b) Audit Adjustments		9793	(4,638,222.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,709,737.00	10,960,570.00	132.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			4,709,737.00	10,960,570.00	132.7%
2) Ending Net Assets, June 30 (E + F1e)			10,960,570.00	13,021,587.00	18.8%
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	10,960,570.00	13,021,587.00	18.8%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,085,570.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,500,000.00		
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			14,585,570.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	3,625,000.00		
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					
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			3,625,000.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			10,960,570.00		

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	251,000.00	252,500.00	0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,347,417.00	18,539,125.00	-8.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,598,417.00	18,791,625.00	-8.8%
TOTAL, REVENUES			20,598,417.00	18,791,625.00	-8.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,002.00	20,000.00	81.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,002.00	20,000.00	81.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	14,336,464.00	16,710,608.00	16.6%
Communications		5900	18.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,336,582.00	16,710,608.00	16.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,347,584.00	16,730,608.00	16.6%

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

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			14,566.42	13,545.34	13,545.34	14,096.53
a. Kindergarten	1,411.99	1,413.49				
b. Grades One through Three	4,695.28	4,695.20				
c. Grades Four through Six	4,771.05	4,766.05				
d. Grades Seven and Eight	3,242.68	3,232.68				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	4.03	4.17				
g. Community Day School	8.07	8.75				
2. Special Education						
a. Special Day Class	615.23	614.50	615.73	633.23	633.23	616.70
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	26.64	26.14	18.27	18.27	18.27	18.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
3. TOTAL, ELEMENTARY	14,774.97	14,760.98	15,200.42	14,196.84	14,196.84	14,731.50
HIGH SCHOOL						
4. General Education			6,418.93	6,286.94	6,286.94	6,333.23
a. Grades Nine through Twelve	5,941.17	5,861.15				
b. Continuation Education	426.00	418.20				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	2.58	3.25				
e. Community Day School	50.74	51.35				
5. Special Education						
a. Special Day Class	345.21	340.01	330.57	348.73	348.73	345.31
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	30.96	32.43	33.39	33.99	33.99	33.99
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
6. TOTAL, HIGH SCHOOL	6,796.66	6,706.39	6,782.89	6,669.66	6,669.66	6,712.53
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	4.54	4.79	4.54	13.29	13.29	13.29
b. High School	23.21	18.76	23.21	74.56	74.56	74.56
8. Special Education						
a. Special Day Class - Elementary	6.91	6.91	6.91	6.91	6.91	6.91
b. Special Day Class - High School	21.31	21.75	21.75	21.31	21.31	21.31
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary	0.12	0.15	0.15	0.12	0.12	0.12
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School	1.41	2.95	2.95	1.41	1.41	1.41
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	57.50	55.31	59.51	117.60	117.60	117.60
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,629.13	21,522.68	22,042.82	20,984.10	20,984.10	21,561.63
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	38.96	40.95	40.95	40.00	40.00	40.00
14. Adults Enrolled, State Apportioned	170.24	179.05	179.05	183.82	183.82	183.82
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	209.20	220.00	220.00	223.82	223.82	223.82
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	21,838.33	21,742.68	22,262.82	21,207.92	21,207.92	21,785.45
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	634,035.00	634,035.00	634,035.00	538,966.00	538,966.00	538,966.00
20. HIGH SCHOOL	226,585.00	226,585.00	226,585.00	225,000.00	225,000.00	225,000.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	860,620.00	860,620.00	860,620.00	763,966.00	763,966.00	763,966.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	10.40	10.25	10.25	0.00	0.00	0.00
b. Pupils Hours for 7th & 8th Hours	19.00	19.00	71.33	0.00	0.00	0.00
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	71.18	71.33	71.33	0.00	0.00	0.00
b. Pupils Hours for 7th & 8th Hours	106.00	212.00		0.00	0.00	0.00
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	161.97	160.57	161.97	201.02	201.02	201.02
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	161.97	160.57	161.97	201.02	201.02	201.02
27. SUPPLEMENTAL INSTRUCTIONAL HOURS						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	86,070,097.00	301	441,544.00	303	85,628,553.00	305	254,993.00		307	85,373,560.00	309
2000 - Classified Salaries	30,675,597.00	311	230,899.00	313	30,444,698.00	315	6,772,301.00		317	23,672,397.00	319
3000 - Employee Benefits (Excluding 3800)	33,565,943.00	321	669,453.00	323	32,896,490.00	325	2,574,508.00		327	30,321,982.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,184,991.00	331	33,865.00	333	7,151,126.00	335	2,786,225.00		337	4,364,901.00	339
5000 - Services. . . & 7300 - Indirect Costs	16,557,149.00	341	52,279.00	343	16,504,870.00	345	2,419,173.00		347	14,085,697.00	349
TOTAL					172,625,737.00	365			TOTAL	157,818,537.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	70,209,225.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,069,559.00 380
3. STRS.		3101 & 3102	5,749,056.00 382
4. PERS.		3201 & 3202	1,106,162.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,532,549.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	10,186,016.00 385
7. Unemployment Insurance.		3501 & 3502	231,596.00 390
8. Workers' Compensation Insurance.		3601 & 3602	1,818,589.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			95,902,752.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			557,548.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			51,671.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			95,293,533.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.38%
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).	157,818,537.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,792.80	6,121.80
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,121.80	6,382.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.80	6,382.80
b. Revenue Limit ADA	0033	22,042.82	21,561.63
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	134,941,735.48	137,623,571.96
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	2,723,157.00	2,973,895.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	174,299.00	176,972.00
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	137,839,191.48	140,774,438.96
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	122,086,928.68	115,481,495.51
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	370,510.00	355,776.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	881,981.00	816,554.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(511,471.00)	(460,778.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	121,575,457.68	115,020,717.51

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	27,887,680.00	24,847,425.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	65,000.00	65,000.00
28. Less: Charter Schools In-lieu Taxes	0595	203,423.00	229,515.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	27,749,257.00	24,682,910.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	93,826,200.68	90,337,807.51
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	317,033.00	579,549.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(317,033.00)	(579,549.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	93,509,167.68	89,758,258.51
43. Less: Revenue Limit State Apportionment Receipts	---	84,194,644.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	9,314,523.68	

OTHER NON-REVENUE LIMIT ITEMS			
(Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	350,884.00	392,582.00
46. California High School Exit Exam	9002	539,774.00	408,750.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	256,770.00	168,877.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007	430,787.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(77,513.00)	0.00	(471,034.00)				
Other Sources/Uses Detail					127,011.00	1,296,961.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	77,113.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	127,011.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	400.00	0.00	25,114.00	0.00				
Other Sources/Uses Detail					580,875.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	38,481.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	407,439.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					716,086.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	77,513.00	(77,513.00)	471,034.00	(471,034.00)	1,423,972.00	1,423,972.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2006-07)	21,924.06	22,012.19	N/A	Met
Second Prior Year (2007-08)	22,368.41	22,090.37	1.2%	Not Met
First Prior Year (2008-09)	22,023.25	22,042.82	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	21,561.63			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)	23,594	23,541	0.2%	Met
Second Prior Year (2007-08)	23,728	23,480	1.0%	Met
First Prior Year (2008-09)	23,007	22,787	1.0%	Met
Budget Year (2009-10)	22,134			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	21,926	23,541	93.1%
Second Prior Year (2007-08)	22,020	23,480	93.8%
First Prior Year (2008-09)	21,572	22,787	94.7%
		Historical Average Ratio:	93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	20,867	22,134	94.3%	Met
1st Subsequent Year (2010-11)	21,307	22,602	94.3%	Met
2nd Subsequent Year (2011-12)	21,432	22,736	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,121.80	6,382.80	6,440.80	6,595.80
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.82033	0.82033
c. Funded BRL per ADA (Step 1a times Step 1b)	5,422.20	5,236.00	5,283.58	5,410.73
d. Prior Year Funded BRL per ADA		5,422.20	5,236.00	5,283.58
e. Difference (Step 1c minus Step 1d)		(186.20)	47.58	127.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.43%	0.91%	2.41%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	22,042.82	21,561.63	21,424.38	21,550.09
b. Prior Year Revenue Limit (Funded) ADA		22,042.82	21,561.63	21,424.38
c. Difference (Step 2a minus Step 2b)		(481.19)	(137.25)	125.71
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.18%	-0.64%	0.59%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-5.61%	0.27%	3.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		-6.61% to -4.61%	-.73% to 1.27%	2.00% to 4.00%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	27,952,680.00	24,912,425.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	121,461,847.00	114,670,684.00	114,997,157.00	118,431,760.00
District's Projected Change in Revenue Limit:		-5.59%	0.28%	2.99%
Revenue Limit Standard:		-6.61% to -4.61%	-.73% to 1.27%	2.00% to 4.00%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	106,447,020.67	117,582,092.07	90.5%
Second Prior Year (2007-08)	114,976,243.65	128,610,705.13	89.4%
First Prior Year (2008-09)	114,428,954.00	129,958,776.00	88.1%
	Historical Average Ratio:		89.3%

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	104,832,604.00	117,077,914.00	89.5%	Met
1st Subsequent Year (2010-11)	100,270,437.00	113,467,717.00	88.4%	Met
2nd Subsequent Year (2011-12)	102,948,594.00	116,376,618.00	88.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-5.61%	0.27%	3.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-15.61% to 4.39%	-9.73% to 10.27%	-7.00% to 13.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.61% to -.61%	-4.73% to 5.27%	-2.00% to 8.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	21,084,517.00		
Budget Year (2009-10)	14,968,915.00	-29.01%	Yes
1st Subsequent Year (2010-11)	12,492,735.00	-16.54%	Yes
2nd Subsequent Year (2011-12)	12,492,735.00	0.00%	No

Explanation:
(required if Yes)

Federal revenues decline budget year and first subsequent year due to reduced revenues for declining enrollment, and carry over balances that were budgeted in first prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	24,599,034.00		
Budget Year (2009-10)	23,629,555.00	-3.94%	No
1st Subsequent Year (2010-11)	22,051,221.00	-6.68%	Yes
2nd Subsequent Year (2011-12)	22,580,450.00	2.40%	No

Explanation:
(required if Yes)

Decrease in 1st subsequent year is related in part to projected increase in class sizes in K-3 resulting in loss of CSR revenue due to added penalties,

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	23,873,359.00		
Budget Year (2009-10)	21,406,108.00	-10.33%	No
1st Subsequent Year (2010-11)	21,406,108.00	0.00%	No
2nd Subsequent Year (2011-12)	21,406,108.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	9,509,706.00		
Budget Year (2009-10)	7,184,991.00	-24.45%	Yes
1st Subsequent Year (2010-11)	6,450,011.00	-10.23%	Yes
2nd Subsequent Year (2011-12)	6,450,011.00	0.00%	No

Explanation:
(required if Yes)

Budget for books and supplies in the budget and first subsequent year show reductions in response to state funding deficits. Expenditure for text books, instructional materials and all non-essential items will be reduced.

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

First Prior Year (2008-09)	20,163,803.00		
Budget Year (2009-10)	17,028,183.00	-15.55%	Yes
1st Subsequent Year (2010-11)	17,254,403.00	1.33%	No
2nd Subsequent Year (2011-12)	16,934,200.00	-1.86%	No

Explanation: (required if Yes) Budget for books and supplies in the budget and first subsequent year shows a reductions in response to state funding deficits. Expenditure for all non-essential consultants and other services is being reduced.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2008-09)	69,556,910.00		
Budget Year (2009-10)	60,004,578.00	-13.73%	Met
1st Subsequent Year (2010-11)	55,950,064.00	-6.76%	Met
2nd Subsequent Year (2011-12)	56,479,293.00	0.95%	Met

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

First Prior Year (2008-09)	29,673,509.00		
Budget Year (2009-10)	24,213,174.00	-18.40%	Not Met
1st Subsequent Year (2010-11)	23,704,414.00	-2.10%	Met
2nd Subsequent Year (2011-12)	23,384,211.00	-1.35%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Budget for books and supplies in the budget and first subsequent year show reductions in response to state funding deficits. Expenditure for text books, instructional materials and all non-essential items will be reduced.

Explanation:

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

Budget for books and supplies in the budget and first subsequent year shows a reductions in response to state funding deficits. Expenditure for all non-essential consultants and other services is being reduced.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	181,580,337.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	181,580,337.00	1,815,803.37	4,250,000.00	Met

¹ Fund 01, Resource 8150, objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,438,995.00	6,032,334.51	6,196,639.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	2,887,557.61	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	8,326,552.61	6,032,334.51	6,196,639.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	180,168,038.55	195,549,432.37	195,340,330.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	180,168,038.55	195,549,432.37	195,340,330.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	4.6%	3.1%	3.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.0%	1.1%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	4,448,171.15	119,599,730.06	N/A	Met
Second Prior Year (2007-08)	371,509.57	128,851,054.12	N/A	Met
First Prior Year (2008-09)	(3,191,637.00)	130,708,533.00	2.4%	Not Met
Budget Year (2009-10) (Information only)	(1,649,483.00)	118,374,875.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2006-07)	5,593,020.00	7,079,258.65	N/A	Met
Second Prior Year (2007-08)	8,571,997.00	11,527,429.80	N/A	Met
First Prior Year (2008-09)	10,505,772.00	11,898,940.00	N/A	Met
Budget Year (2009-10) (Information only)	8,707,303.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	20,867	21,307	21,432
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	181,580,337.00	177,302,376.00	176,025,117.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	181,580,337.00	177,302,376.00	176,025,117.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,447,410.11	5,319,071.28	5,280,753.51
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,447,410.11	5,319,071.28	5,280,753.51

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	5,680,848.00	5,319,071.00	
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	0.00	232,736.00	7,047,800.51
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	103,597.00	103,597.00	103,597.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	5,784,445.00	5,655,404.00	7,151,397.51
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.19%	3.19%	4.06%
District's Reserve Standard (Section 10B, Line 7):	5,447,410.11	5,319,071.28	5,280,753.51
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

State budget cuts require the district to utilize reserve balances and projected one-time ARRA revenues in the budget year. The district will continue to look at expenditure reductions in all areas including personnel in order to reduce costs to a level in-line with on-going revenues.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2008-09)	(12,863,212.00)			
Budget Year (2009-10)	(11,636,914.00)	(1,226,298.00)	-9.5%	Met
1st Subsequent Year (2010-11)	(12,636,914.00)	1,000,000.00	8.6%	Met
2nd Subsequent Year (2011-12)	(12,636,914.00)	0.00	0.0%	Met

1b. Transfers In, General Fund *

First Prior Year (2008-09)	118,820.00			
Budget Year (2009-10)	127,011.00	8,191.00	6.9%	Met
1st Subsequent Year (2010-11)	127,011.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	127,011.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2008-09)	1,698,591.00			
Budget Year (2009-10)	1,296,961.00	(401,630.00)	-23.6%	Not Met
1st Subsequent Year (2010-11)	1,296,961.00	0.00	0.0%	Met
2nd Subsequent Year (2011-12)	1,296,961.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfer out decrease in budget year from first prior year due to elimination of district's match to Deferred Maintenance as permitted in SBX4 3
--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	varies	03, 06, 11, 25- All rev obj codes	03, 06,11, 25 - 7438/7439	6,336,285
Certificates of Participation	29	06-8625	06-7438/7439	60,213,670
General Obligation Bonds	29	51/8611-8614, 8571, 8660	51-7433/7439	154,880,000
Supp Early Retirement Program	4,9 and 5	03-All	03/5800	3,104,925
State School Building Loans				
Compensated Absences	varies	all	all funds -obj codes 1000-3999	1,006,462

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Lease Revenue Bonds	18	13-all	13-7438/7439	4,710,000

Type of Commitment (continued)	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,285,618	1,087,851	1,017,756	562,139
Certificates of Participation	3,098,834	3,356,665	1,240,665	1,325,665
General Obligation Bonds	8,573,513	8,700,000	8,700,000	8,700,000
Supp Early Retirement Program	658,244	1,490,097	1,490,097	1,490,097
State School Building Loans				
Compensated Absences	100,000	75,000	75,000	75,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Lease Revenue Bonds	175,000	180,000	185,000	190,000

Total Annual Payments: 13,891,209 14,889,613 12,708,518 12,342,901

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

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Long-term debt payments for Supp Early Retirement Programs increases in the budget year over th prior year as a result of a new SERP being offered in an effort to reduce positions and salary and benefit costs in response to state budget cuts without laying off employees.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

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

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	30,204,004.00
b. OPEB unfunded actuarial accrued liability (UAAL)	30,204,004.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Apr 01, 2009

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	3,791,593.00	3,791,593.00	3,791,593.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	462,110.00	462,110.00	462,110.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	462,110.00	462,110.00	462,110.00
d. Number of retirees receiving OPEB benefits	201	201	201

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

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

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

Yes

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

Self-Insured medical and prescription plans for teacher's bargaining unit members which covers all costs for eligible employees and their families. District pays a capped amount of \$9,100 per FTE and employees pays the balance of the premium costs. The district contribution is automatically transferred to the self-insurance fund through the payroll process. An actuarial is conducted every three years. The most recent actuarial sets a claim reserve of \$1,343,000 for the year ending June 30, 2009. Reserves in the Self Insurance fund are projected to be \$6 million with the claim reserve recorded as a current liability. The district is also self-funded for Worker's Compensation. The WC account in the self-insurance fund is transferred automatically from the other funds as a percentage of payroll during the payroll process. An actuarial dated Sept 2008 sets the estimated unpaid losses at \$2,282,443 for the year ending June 30, 2008. Reserves in the WC Self-Insurance fund are expected to be \$7 million in addition to the \$2.3 million recorded as a current liability.

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

3,625,443.00
0.00

4. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
a. Required contribution (funding) for self-insurance programs	18,329,515.00	18,329,515.00	18,329,515.00
b. Amount contributed (funded) for self-insurance programs	18,329,515.00	18,329,515.00	18,329,515.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,129.5	1,070.6	1,007.6	1,007.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

If No, complete questions 6 and 7.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	815,991		
	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,550	11,550	11,550
3. Percent of H&W cost paid by employer	79%	79%	79%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes		
2. Cost of step & column adjustments	1,526,021	1,444,143	1,414,639
3. Percent change in step & column over prior year	0.0%	-5.4%	-2.0%

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

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

MYP projects increasing class sizes for K-3 to 27:1 in 2010-11 budget year to address on-going reductions in state revenues

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	810.5	761.8	761.8	713.6

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

If No, complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

321,151

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

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

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
11,453	11,453	11,453
62%	62%	62%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
596,102	564,118	552,594
0.0%	-5.4%	-2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	125.8	117.4	117.4	117.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

Total cost of salary settlement

--	--	--

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

--	--	--

Negotiations Not Settled

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

--

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

4. Amount included for any tentative salary increases

--	--	--

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

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

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

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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33-67082-0000000

July 1 Budget (Single Adoption)
2009-10 Budget

Technical Review Checks

Hemet Unified

Riverside 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. 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

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

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-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) 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

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

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

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

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) 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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. 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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), 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 0587, 0588, and 0589) 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/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

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

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

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

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

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

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

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

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

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

Hemet Unified

Riverside County

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

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- 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Education Code Section 42605 (SBX3 4), Section 15).	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

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

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

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

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-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) 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

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

PASSED

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

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) 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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7157	8590	-4,518.00

Explanation:Hemet USD received a notice of reduction to a prior year award amount. There was no award received in the current year, so the prior year reduction is reported as a negative balance in this resource for this object code.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	7157	-4,518.00

Explanation:Hemet USD received a notice of reduction to a prior year award

amount. There was no award received in the current year, so the prior year reduction is reported as a negative balance in this resource.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - 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

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), 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 0587, 0588, and 0589) 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/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

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

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

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) 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.