

**Milpitas Unified School District
Board of Education Agenda**

Meeting Date: June 23, 2009

**Item: General Report # 2009.220
2009-10 Annual Budget Adoption**

Description:

The proposed 2009-10 Budget was presented and discussed at an open meeting on June 2, 2009. A public hearing must be held by the Board of Education to review the 2009-10 District Budget, as required by Education Code Section 42103. The official budget document is presented for the Board's approval. Supplementary pages are also provided at the end of this report that include a revised multi-year projection for informational purposes only.

Recommendation:

1. Conduct a public hearing regarding the District Budget for 2009-10.
2. Adopt the proposed 2009-10 budget as presented.

Staff:

Phuong Le
Assistant Superintendent, Business Services

Wendy Zhang
Director, Business Services

Multi-Year Project Disclosure Report

General Fund (Restricted/Unrestricted Combined)

School District: MILPITAS UNIFIED SCHOOL DISTRICT

X Adopted	Prior Year	BUDGET	YEAR 1	YEAR 2	Comments/Justifications/Assumptions
	2008-09	2009-10	2010-11	2011-12	
First Interim	Estimated	Proposed	PROJECTED	PROJECTED	
Second Interim	Actual				
Third Interim					
ADA	9,477,82	9,477,82	9,483,47	9,547,58	(1) (71.09 of COE Students included)
COLA (%)	5.66%	4.25%	0.70%	2.30%	
DEFICIT FACTOR FOR REVENUE LIMIT (%)	92.156%	87.553%	87.553%	87.553%	(2)
Beginning Balance	11,810,892	5,539,268	3,248,552	3,154,796	
Revenue Limit Sources	53,484,806	52,963,477	53,365,902	54,954,150	(3)
Federal Revenue	3,735,941	3,651,714	3,651,714	3,651,714	
Other State Revenue	14,317,033	13,627,106	13,642,802	13,642,802	
Other Local Revenue	7,022,802	5,762,308	5,762,308	5,762,308	
ARAR Federal Fund	0	0	0	0	
Transfer In From Post Retirement Fund	0	1,014,343	585,657	0	
Transfers In From Building Fund	1,590,364	1,450,000	1,450,000	1,450,000	
Additional Transfers From Building Fund		0	3,109,559	0	
Transfers In From Adult Ed. Future Capital Projects	249,945	0	0	0	
Transfers In From Adult Ed. Summer Program	8,753	0	0	0	
Total Income	80,409,644	78,468,948	81,567,942	79,460,974	
Base Salaries (Include Certificated Extra & Stipends & Summ)	49,225,429	47,871,887	47,871,887	48,702,291	
Step and Column (For Budget Year, it is included in Base Salaries)	0	0	830,404	842,860	
1.00 Additional FTE for Enrollment Increase	0	0	76,942	153,884	
Related Benefits on New FTE	0	0	20,002	40,005	
Other Salaries	3,403,179	3,351,801	3,374,401	3,374,401	
Benefits - Statutory	7,597,454	7,488,382	7,488,382	7,488,382	
Benefits - Health and Welfare	5,519,047	5,765,039	5,822,689	5,939,143	
Retirees Benefits	683,463	676,133	682,894	696,552	
Other Expense (4XXX - 7XXX less interfund transfers)	20,042,229	15,398,494	15,286,168	15,198,494	(4)
Total Expense Before Transfer Out	86,470,801	80,551,736	81,453,770	82,436,012	
Transfers Out to Other Funds	210,467	207,928	207,928	207,928	
Total Expense After Transfer Out	86,681,268	80,759,664	81,661,698	82,643,940	
Surplus (Deficit) Before Beginning Balance	(6,271,624)	(2,290,716)	(93,756)	(3,182,966)	
Ending Balance Before Audit Adjustments	5,539,268	3,248,552	3,154,796	(28,170)	
Audit Adjustments	0	0	0	0	
Ending Balance After Audit Adjustments	5,539,268	3,248,552	3,154,796	(28,170)	
3% Required Reserve (BP 3180)	2,600,438	2,422,790	2,449,851	2,479,318	
1% Operational Reserve (BP 3180.1)	866,812	0	0	0	
Revolving Cash	15,000	15,000	15,000	15,000	
Stores	175,000	175,000	175,000	175,000	
TRANS	115,820	120,817	0	0	
Legally Restricted Balances	67,672	0	0	0	
Capital Projects	249,945	249,945	249,945	249,945	
Lottery	150,000	0	0	0	
Sites/Programs Carryover	265,000	265,000	265,000	265,000	
Undesignated Reserve	1,033,581	0	0	(3,212,433)	See Notes

Notes:

- 1) Projection for a decrease of 21 ADA for 2009-10 and an increase of 27 ADA for 2010-11 but RL is projected to be funded based on 08-09 P-2 ADA
- 2) Revenue Limit is deficient at 7.844% for 2008-09 and 12.477% for 2009-10 and 2010-11
- 3) Summer school funding is deficient for all years plus additional funding reduction
- 4) One-time and carryovers are deleted
- 5) Board approved reductions for 2009-10 are included

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Estimated Actuals	2009-10 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness		
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Estimated Actuals	2009-10 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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: Milpitas Unified School District-Room 206


Place: Milpitas USD-Board Room

Date: June 18, 2009

Date: June 23, 2009

Time: 07:00 PM

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: Wendy Zhang

Telephone: 408-635-2600 x 6023

Title: Director - Business Services

E-mail: wzhang@musd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X

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

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	52,400,395.00	1,084,411.00	53,484,806.00	51,876,314.00	1,087,163.00	52,963,477.00	-1.0%
2) Federal Revenue		8100-8299	2,400.00	3,733,541.00	3,735,941.00	2,400.00	3,649,314.00	3,651,714.00	-2.3%
3) Other State Revenue		8300-8599	4,781,986.09	9,535,047.00	14,317,033.09	10,583,153.00	3,043,953.00	13,627,106.00	-4.8%
4) Other Local Revenue		8600-8799	1,623,560.00	5,399,242.00	7,022,802.00	920,588.00	4,841,720.00	5,762,308.00	-17.9%
5) TOTAL, REVENUES			58,808,341.09	19,752,241.00	78,560,582.09	63,382,455.00	12,622,150.00	76,004,605.00	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,896,920.00	8,640,613.00	41,537,533.00	33,838,830.00	6,188,163.00	40,026,993.00	-3.6%
2) Classified Salaries		2000-2999	6,281,289.00	4,809,786.00	11,091,075.00	6,471,793.00	4,724,902.00	11,196,695.00	1.0%
3) Employee Benefits		3000-3999	10,516,132.00	3,283,832.00	13,799,964.00	10,965,882.00	2,963,671.82	13,929,553.82	0.9%
4) Books and Supplies		4000-4999	1,070,634.00	6,429,004.88	7,499,638.88	1,404,145.59	2,148,773.32	3,552,918.91	-52.6%
5) Services and Other Operating Expenditures		5000-5999	4,102,854.00	1,860,567.71	5,963,421.71	3,992,985.00	1,172,250.75	5,165,235.75	-13.4%
6) Capital Outlay		6000-6999	23,648.00	327,516.15	351,164.15	2,614.00	219,440.00	222,054.00	-36.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	119,194.00	6,441,377.77	6,560,571.77	3,754,444.00	3,006,263.00	6,760,707.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,128,506.40)	795,938.42	(332,567.98)	(918,908.00)	616,484.00	(302,424.00)	-9.1%
9) TOTAL, EXPENDITURES			53,882,164.60	32,588,635.93	86,470,800.53	59,511,785.59	21,039,947.89	80,551,733.48	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,926,176.49	(12,836,394.93)	(7,910,218.44)	3,870,669.41	(8,417,797.89)	(4,547,128.48)	-42.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,849,062.00	0.00	1,849,062.00	2,464,343.00	0.00	2,464,343.00	33.3%
b) Transfers Out		7600-7629	210,467.00	0.00	210,467.00	207,929.00	0.00	207,929.00	-1.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,384,911.78)	6,384,911.78	0.00	(8,350,126.00)	8,350,126.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,746,316.78)	6,384,911.78	1,638,595.00	(6,093,712.00)	8,350,126.00	2,256,414.00	37.7%

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)			179,859.71	(6,451,483.15)	(6,271,623.44)	(2,223,042.59)	(67,671.89)	(2,290,714.48)	-63.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,291,736.75	6,519,155.04	11,810,891.79	5,471,596.46	67,671.89	5,539,268.35	-53.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,291,736.75	6,519,155.04	11,810,891.79	5,471,596.46	67,671.89	5,539,268.35	-53.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,291,736.75	6,519,155.04	11,810,891.79	5,471,596.46	67,671.89	5,539,268.35	-53.1%
2) Ending Balance, June 30 (E + F1e)			5,471,596.46	67,671.89	5,539,268.35	3,248,553.87	0.00	3,248,553.87	-41.4%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	0.00	0.00	0.00	15,000.00	0.02	15,000.02	New
Stores		9712	0.00	0.00	0.00	175,000.00	0.00	175,000.00	New
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	249,945.00	0.00	249,945.00	New
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	(0.02)	(0.02)	New
b) Designated Amounts									
Designated for Economic Uncertainties		9770	0.00	0.00	0.00	2,422,791.87	0.00	2,422,791.87	New
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	0.00	0.00	0.00	385,817.00	0.00	385,817.00	New
c) Undesignated Amount			5,471,596.46	67,671.89	5,539,268.35				
d) Unappropriated Amount						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	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
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			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	14,920,002.00	0.00	14,920,002.00	14,387,942.00	0.00	14,387,942.00	-3.6%
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	4,845.00	0.00	4,845.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	327,666.00	0.00	327,666.00	327,666.00	0.00	327,666.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	30,315,964.00	0.00	30,315,964.00	30,315,964.00	0.00	30,315,964.00	0.0%
Unsecured Roll Taxes		8042	3,398,577.00	0.00	3,398,577.00	3,398,577.00	0.00	3,398,577.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,618,400.00	0.00	1,618,400.00	1,618,400.00	0.00	1,618,400.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,079,389.00	0.00	2,079,389.00	2,079,389.00	0.00	2,079,389.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	530,712.00	0.00	530,712.00	530,712.00	0.00	530,712.00	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			53,195,555.00	0.00	53,195,555.00	52,658,650.00	0.00	52,658,650.00	-1.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,084,411.00)		(1,084,411.00)	(1,087,163.00)		(1,087,163.00)	0.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		78,734.00	78,734.00		92,176.00	92,176.00	17.1%
Special Education ADA Transfer	6500	8091		1,005,677.00	1,005,677.00		994,987.00	994,987.00	-1.1%
All Other Revenue Limit									

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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	289,251.00	0.00	289,251.00	304,827.00	0.00	304,827.00	5.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			52,400,395.00	1,084,411.00	53,484,806.00	51,876,314.00	1,087,163.00	52,963,477.00	-1.0%
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	1,320,855.00	1,320,855.00	0.00	1,345,982.00	1,345,982.00	1.9%
Special Education Discretionary Grants		8182	0.00	148,457.00	148,457.00	0.00	148,457.00	148,457.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		1,992,167.00	1,992,167.00		1,885,428.00	1,885,428.00	-5.4%
Vocational and Applied Technology Education	3500-3699	8290		42,927.00	42,927.00		42,927.00	42,927.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		25,460.00	25,460.00		22,845.00	22,845.00	-10.3%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	2,400.00	203,675.00	206,075.00	2,400.00	203,675.00	206,075.00	0.0%
TOTAL, FEDERAL REVENUE			2,400.00	3,733,541.00	3,735,941.00	2,400.00	3,649,314.00	3,651,714.00	-2.3%

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)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	460,201.00		460,201.00	4,084,681.00		4,084,681.00	787.6%
Prior Years	0000	8319	(10,449.00)		(10,449.00)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		69,959.00	69,959.00		70,703.00	70,703.00	1.1%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		3,387,482.00	3,387,482.00		0.00	0.00	-100.0%
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		74,706.00	74,706.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		352,695.00	352,695.00		352,695.00	352,695.00	0.0%
School Improvement Program	7260-7265	8311		13,857.00	13,857.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		1,311,634.00	1,311,634.00		1,311,634.00	1,311,634.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	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	2,634,338.00	0.00	2,634,338.00	2,242,352.00	0.00	2,242,352.00	-14.9%
Class Size Reduction, Grade Nine		8435	143,978.00	0.00	143,978.00	136,715.00	0.00	136,715.00	-5.0%
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	1,471,927.09	169,360.00	1,641,287.09	1,459,340.00	156,087.00	1,615,427.00	-1.6%
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%

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)	
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		139,434.00	139,434.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		264,949.00	264,949.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		503,842.00	503,842.00		480,224.00	480,224.00	-4.7%
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		26,677.00	26,677.00		13,435.00	13,435.00	-49.6%
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		41,046.00	41,046.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		113,598.00	113,598.00		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		400,675.00	400,675.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		465,442.00	465,442.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		832,792.00	832,792.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	81,991.00	1,366,899.00	1,448,890.00	2,660,065.00	659,175.00	3,319,240.00	129.1%
TOTAL, OTHER STATE REVENUE			4,781,986.09	9,535,047.00	14,317,033.09	10,583,153.00	3,043,953.00	13,627,106.00	-4.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	127,992.00	0.00	127,992.00	129,723.00	0.00	129,723.00	1.4%
Interest		8660	596,571.00	7,000.00	603,571.00	369,858.00	7,000.00	376,858.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	307,577.00	307,577.00	0.00	144,468.00	144,468.00	-53.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	213,207.00	0.00	213,207.00	213,207.00	0.00	213,207.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	685,790.00	412,188.00	1,097,978.00	207,800.00	54,379.00	262,179.00	-76.1%
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		4,672,477.00	4,672,477.00		4,635,873.00	4,635,873.00	-0.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,623,560.00	5,399,242.00	7,022,802.00	920,588.00	4,841,720.00	5,762,308.00	-17.9%
TOTAL, REVENUES			58,808,341.09	19,752,241.00	78,560,582.09	63,382,455.00	12,622,150.00	76,004,605.00	-3.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,409,956.00	6,657,190.00	35,067,146.00	29,148,812.00	4,967,608.00	34,116,420.00	-2.7%
Certificated Pupil Support Salaries		1200	848,476.00	721,471.00	1,569,947.00	932,683.00	390,979.00	1,323,662.00	-15.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,556,394.00	634,421.00	4,190,815.00	3,469,071.00	545,168.00	4,014,239.00	-4.2%
Other Certificated Salaries		1900	82,094.00	627,531.00	709,625.00	288,264.00	284,408.00	572,672.00	-19.3%
TOTAL, CERTIFICATED SALARIES			32,896,920.00	8,640,613.00	41,537,533.00	33,838,830.00	6,188,163.00	40,026,993.00	-3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	387,897.00	1,843,017.00	2,230,914.00	513,983.00	1,873,261.00	2,387,244.00	7.0%
Classified Support Salaries		2200	2,046,612.00	883,963.00	2,930,575.00	2,012,346.00	865,898.00	2,878,244.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	988,979.00	598,788.00	1,587,767.00	984,306.00	602,872.00	1,587,178.00	0.0%
Clerical, Technical and Office Salaries		2400	2,596,466.00	564,495.00	3,160,961.00	2,721,507.00	399,848.00	3,121,355.00	-1.3%
Other Classified Salaries		2900	261,335.00	919,523.00	1,180,858.00	239,651.00	983,023.00	1,222,674.00	3.5%
TOTAL, CLASSIFIED SALARIES			6,281,289.00	4,809,786.00	11,091,075.00	6,471,793.00	4,724,902.00	11,196,695.00	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,719,363.00	696,875.00	3,416,238.00	2,804,594.00	496,303.00	3,300,897.00	-3.4%
PERS		3201-3202	517,525.00	381,385.00	898,910.00	543,539.00	379,893.00	923,432.00	2.7%
OASDI/Medicare/Alternative		3301-3302	904,886.00	457,176.00	1,362,062.00	953,394.00	428,441.00	1,381,835.00	1.5%
Health and Welfare Benefits		3401-3402	4,308,817.00	1,210,230.00	5,519,047.00	4,558,461.00	1,206,578.00	5,765,039.00	4.5%
Unemployment Insurance		3501-3502	117,940.00	41,726.00	159,666.00	120,631.00	32,624.00	153,255.00	-4.0%
Workers' Compensation		3601-3602	1,114,322.00	372,411.00	1,486,733.00	1,159,805.00	311,316.00	1,471,121.00	-1.1%
OPEB, Allocated		3701-3702	655,788.00	27,675.00	683,463.00	642,092.00	34,040.82	676,132.82	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	177,491.00	96,354.00	273,845.00	183,366.00	74,476.00	257,842.00	-5.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,516,132.00	3,283,832.00	13,799,964.00	10,965,882.00	2,963,671.82	13,929,553.82	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	915,360.80	915,360.80	86,860.00	481,423.71	568,283.71	-37.9%
Books and Other Reference Materials		4200	2,735.00	201,865.00	204,600.00	40,989.00	193,408.40	234,397.40	14.6%

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)	
Materials and Supplies		4300	1,003,198.00	4,952,324.23	5,955,522.23	1,201,106.59	1,391,646.21	2,592,752.80	-56.5%
Noncapitalized Equipment		4400	64,701.00	359,454.85	424,155.85	75,190.00	82,295.00	157,485.00	-62.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,070,634.00	6,429,004.88	7,499,638.88	1,404,145.59	2,148,773.32	3,552,918.91	-52.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	281,806.00	281,806.00	0.00	354,808.00	354,808.00	25.9%
Travel and Conferences		5200	41,919.00	143,037.00	184,956.00	77,579.00	48,947.00	126,526.00	-31.6%
Dues and Memberships		5300	66,644.00	6,925.00	73,569.00	23,450.00	2,075.00	25,525.00	-65.3%
Insurance		5400 - 5450	312,206.00	13,587.00	325,793.00	365,113.00	19,980.00	385,093.00	18.2%
Operations and Housekeeping Services		5500	1,751,700.00	800.00	1,752,500.00	1,864,666.00	800.00	1,865,466.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	296,831.00	218,480.00	515,311.00	277,139.00	187,970.00	465,109.00	-9.7%
Transfers of Direct Costs		5710	25,807.00	(25,807.00)	0.00	23,100.00	(23,100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,477.00	2,402.00	3,879.00	979.00	1,300.00	2,279.00	-41.2%
Professional/Consulting Services and Operating Expenditures		5800	1,397,213.00	1,218,116.71	2,615,329.71	1,155,348.00	578,133.75	1,733,481.75	-33.7%
Communications		5900	209,057.00	1,221.00	210,278.00	205,611.00	1,337.00	206,948.00	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,102,854.00	1,860,567.71	5,963,421.71	3,992,985.00	1,172,250.75	5,165,235.75	-13.4%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,648.00	275,585.15	299,233.15	2,614.00	199,440.00	202,054.00	-32.5%
Equipment Replacement		6500	0.00	51,931.00	51,931.00	0.00	20,000.00	20,000.00	-61.5%
TOTAL, CAPITAL OUTLAY			23,648.00	327,516.15	351,164.15	2,614.00	219,440.00	222,054.00	-36.8%
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	0.00	41,000.00	41,000.00	0.00	41,000.00	41,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	68,600.00	68,600.00	0.00	60,067.00	60,067.00	-12.4%
Payments to County Offices		7142	0.00	2,446,412.00	2,446,412.00	0.00	2,433,966.00	2,433,966.00	-0.5%
Payments to JPAs		7143	0.00	43,387.00	43,387.00	0.00	49,633.00	49,633.00	14.4%
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		3,387,482.00	3,387,482.00		0.00	0.00	-100.0%
Other Transfers of Apportionments	All Other	7221-7223	119,194.00	(0.23)	119,193.77	3,685,028.00	0.00	3,685,028.00	2991.6%
All Other Transfers		7281-7283	0.00	454,497.00	454,497.00	69,416.00	421,597.00	491,013.00	8.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,194.00	6,441,377.77	6,560,571.77	3,754,444.00	3,006,263.00	6,760,707.00	3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(795,938.42)	795,938.42	0.00	(616,484.00)	616,484.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(332,567.98)	0.00	(332,567.98)	(302,424.00)	0.00	(302,424.00)	-9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,128,506.40)	795,938.42	(332,567.98)	(918,908.00)	616,484.00	(302,424.00)	-9.1%
TOTAL, EXPENDITURES			53,882,164.60	32,588,635.93	86,470,800.53	59,511,785.59	21,039,947.89	80,551,733.48	-6.8%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,849,062.00	0.00	1,849,062.00	2,464,343.00	0.00	2,464,343.00	33.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,849,062.00	0.00	1,849,062.00	2,464,343.00	0.00	2,464,343.00	33.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	179,929.00	0.00	179,929.00	179,929.00	0.00	179,929.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,538.00	0.00	30,538.00	28,000.00	0.00	28,000.00	-8.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			210,467.00	0.00	210,467.00	207,929.00	0.00	207,929.00	-1.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,798,351.78)	7,798,351.78	0.00	(8,350,126.00)	8,350,126.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,413,440.00	(1,413,440.00)	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	0.00	0.00	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			(6,384,911.78)	6,384,911.78	0.00	(8,350,126.00)	8,350,126.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,746,316.78)	6,384,911.78	1,638,595.00	(6,093,712.00)	8,350,126.00	2,256,414.00	37.7%